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REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

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

Johnson Akuamoah Asiedu
Auditor-General
Audit Service

09 June 2026

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

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TRANSMITTAL LETTER

My Ref. No.: AG.AR/2025/12

THE RIGHT HONOURABLE 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 2025

I have the honour to submit a Report on the audit of accounts of Metropolitan, Municipal and District Assemblies for the year ended 31 December 2025 in accordance with Article 187(5) of the 1992 Constitution.

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

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

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

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

JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL

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ACRONYMS

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

PART I

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE YEAR ENDED 31 DECEMBER 2025

MANDATE, SCOPE, AND AUDIT OBJECTIVES

We have audited the accounts of the 261 Metropolitan, Municipal, and District Assemblies for the financial year ended 31 December 2025 in accordance with Articles 187(2) and 253 of the 1992 Constitution of the Republic of Ghana and Section 84 of the Public Financial Management Act, 2016 (Act 921). We conducted audits on accounting records and operations of all the 261 Assemblies.

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

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

Audit objectives

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

i. The accounts have been properly kept.

ii. All public monies collected have been fully accounted for and rules, regulations and procedures were sufficient to provide an effective check on the assessment, collection and proper allocation of revenue;

iii. Monies have been expended for the purposes for which they were appropriated, and expenditures made were authorized;

iv. Essential records were maintained, and the rules and procedures applied were sufficient to safeguard and control the Assemblies' assets; and v. Programmes and activities of the Assemblies have been undertaken with due regard to economy, efficiency, and effectiveness in relation to the resources utilized and results achieved.

Audit Scope

5. The audit covered the period January 2025 to December 2025. In line with the above objectives, we reviewed internal controls to assess the risks associated with revenue collection and the management of public resources by MMDAs, evaluate whether value for money, fairness and integrity were demonstrated in administrative decision-making and determine whether public funds were disbursed in a manner that benefited stakeholders.

6. We have provided in this Report, extracts from the financial statements for 2024 and 2025 for purposes of comparing the year-on-year performance of the Assemblies. The extracts include income, internally generated funds, assets, and liabilities of the Assemblies.

PART II

EXECUTIVE SUMMARY

Submission of annual financial statements

7. In 2025, Ghana's 16 regions had 261 Assemblies in operation, comprising six metropolitan, 107 municipal, and 148 district Assemblies. Out of these, 259 Assemblies submitted their financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). The defaulting Assemblies were Krachi East and Krachi West in the Oti Region. The overall compliance performance of the Assemblies from 2023 to 2025 is shown in the table below:

Year	No. of Assemblies	Assemblies with audited financial statements statements	Defaulting Assemblies	Percentage of defaulting Assemblies
2023	261	260	1	0.38
2024	261	260	1	0.38
2025	261	259	2	0.77

Sources of Income

8. The 259 Assemblies operated with total income of GH¢6,733,697,097.40 during the 2025 financial year. This comprised internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund (DACF), government salary grants, budgetary support to decentralized departments, and donor funding.

Operational results

9. The 259 Assemblies reported total income of GH¢6,733,697,097.40 and incurred total expenditure of GH¢5,590,107,261.17, resulting in a surplus of GH¢1,143,589,836.23 for the period under review.

IGF performance

10. The IGF comprised rates, rent, fees, fines, licenses, and other miscellaneous sources. In 2025, the total IGF revenue collected by the 259 Assemblies was GH¢953,527,756.43, representing 14.16 percent of total income of GH¢6,733,697,097.40. This reflected an increase of GH¢122,578,900.44 or 14.73 percent, over the 2024 IGF revenue of GH¢830,948,855.99.

Assets and Liabilities

11. Total assets of the 259 Assemblies as at 31 December 2025 were GH¢75,168,377,910.57, while total liabilities stood at GH¢383,168,870.00, resulting in net assets of GH¢74,785,209,040.57. The assets comprised cash/bank balances of GH¢2,425,043,611.14, non-current assets of GH¢72,507,957,454.42, receivables of GH¢97,558,403.04, inventories of GH¢6,120,193.24, prepayments of GH¢131,681,266.76, and other assets of GH¢16,981.97.

12. The schedules of total income, operational results, IGF performance, assets, and liabilities of the 259 Assemblies are provided in Appendices 'B' to 'E'.

Summary of Irregularities

13. The audit of the 261 Metropolitan, Municipal, and District Assemblies (MMDAs) for the 2025 financial year disclosed irregularities amounting to GH¢42,610,633.03. This represents an increase of GH¢23,726,434.81, or 125.64 percent, over the GH¢18,884,198.22 reported in 2024.

14. The irregularities comprised cash management, contract management, payroll administration, assets and stores management, and tax compliance issues. Cash irregularities amounted to GH¢35,432,676.59, representing 83.15 percent of the total irregularities reported. Details of the irregularities for the period 2023 to 2025 are provided below:

Irregularity Type	2023 (GH¢)	2024 (GH¢)	2025 (GH¢)
Cash	18,743,339.97	15,309,012.07	35,432,676.59
Payroll	785,067.82	1,500,829.68	409,782.06
Contract	2,350,192.72	1,213,513.92	**6,423,537.05**
Assets and stores management	263,029.40	431,364.84	290,570.00
Tax	70,077.71	429,477.71	54,067.33
Total	**22,211,707.62**	**18,884,198.22**	**42,610,633.03**

15. The total irregularities of GH¢42,610,633.03, comprised GH¢18,769,191.88 recoverable irregularities, for which we recommended recovery from responsible officers and beneficiaries, together with appropriate sanctions. The remaining GH¢23,841,441.15 related to compliance and administrative irregularities, for which we recommended strict adherence to applicable laws, regulations, and guidelines, as well as the imposition of appropriate sanctions to serve as a deterrence to others.

Cash irregularities

16. Cash irregularities amounting to GH¢35,432,676.59 were observed across 112 Assemblies. These comprised recoverable irregularities of GH¢18,113,928.14 and compliance-related irregularities of GH¢17,318,748.45. The irregularities were attributed to weaknesses in revenue mobilisation, weak cash management controls, and unsubstantiated payments, as detailed below:

Irregularity Type	Amount (GH¢)	No. of MMDAs
Recoverable irregularities		
Uncollected Revenue	10,550,194.48	48
Overpayment of Commission to Outsourced Revenue Collector	5,117,261.51	1
Unaccounted revenue	916,633.04	18
Unsupported payments	782,422.45	10
Unaccounted payment	394,171.96	10
Unpresented payment voucher	214,654.70	1
Unpresented Market tickets, Stickers and lorry park tickets	83,090.00	4
Payment for works not fully executed	45,500.00	1
Failure to recover Judgement Debt awarded	10,000.00	1
Sub total	**18,113,928.14**	
Compliance and administrative irregularities		
Failure to settle outstanding loan contracted using Government lands as collateral	11,120,242.34	1
Outsourcing of easily collectible revenue to Omni Strategies Limited	2,983,505.06	1
Misapplication of Ghana Gas Project's funds	1,388,830.17	1
Inefficient revenue collection	1,351,370.88	14
Failure to allot Market shed	474,800.00	1
Sub total	**17,318,748.45**	-
Total	**35,432,676.59**	**112**

17. The succeeding paragraphs highlight significant cash irregularities and our recommendations.

Recoverable irregularities

Uncollected Revenue

18. Our audit disclosed that revenue amounting to GH¢10,550,194.48 due to 48 Assemblies from property rates, business operating permits, occupants of government bungalows, market tolls, etc. remained uncollected as at December 2025. This deprived the Assemblies of funds needed for development projects and statutory obligations, consequently increasing reliance on the DACF to finance administrative expenditures.

19. We recommended that Management of the respective Assemblies strengthen revenue mobilisation efforts and actively pursue all defaulters for recovery of the outstanding GH¢10,550,194.48, including initiating legal procedures where necessary to ensure full recovery.

Overpayment of Commission to Outsourced Revenue Collector

20. The Accra Metropolitan Assembly overpaid revenue commission by GH¢2,547,660.62 and made unjustifiable commission payments of GH¢2,569,600.89 to Omni Strategies Limited, resulting in a total irregularity of GH¢5,117,261.51. This caused loss of funds to the Assembly and indicated weaknesses in review and verification of revenue collection and commission computations.

21. We recommended that Management of AMA recover the overpaid commission of GH¢5,117,261.51 from Omni Strategies Limited into the Assembly's account. Failing recovery, the Coordinating Director and Finance Officer should be held jointly liable for the refund. We further recommended strict enforcement of contractual terms and alignment of future payments to the contractor with actual performance to ensure value for money.

Unaccounted Revenue

22. Our audit revealed that GH¢916,633.04 collected on behalf of 18 Assemblies could not be accounted for by revenue collectors. This exposed public funds to risk of misappropriation and indicated weaknesses in revenue accountability and monitoring systems.

23. We recommended that Management of the respective Assemblies recover the GH¢916,633.04 from the revenue collectors involved, with appropriate sanctions applied. Failing recovery, the Coordinating Directors, Finance Officers, and Revenue Superintendents should be held jointly liable for the refund.

Unsubstantiated payments

24. Our audit disclosed unsubstantiated payments totalling GH¢1,391,249.11, comprising unsupported payments of GH¢782,422.45, unaccounted payments of GH¢394,171.96, and expenditure of GH¢214,654.70 without supporting payment vouchers.

25. Accordingly, the validity, authenticity, and propriety of the expenditures could not be confirmed. We therefore recommended recovery of GH¢1,391,249.11 from the Coordinating Directors and Finance Officers of the respective Assemblies.

Unpresented Value Books

26. Thirteen Assemblies failed to present 153 GCRs of no-par value, whilst four Assemblies could not produce market tickets, lorry park tickets, car/motor stickers with a total face value of GH¢83,090.00 for audit, exposing the risk of revenue loss and misappropriation.

27. We recommended that Management of the respective Assemblies retrieve all revenue collections together with the 153 GCRs, market tickets, lorry park tickets, car/motor stickers from the revenue collectors with appropriate sanctions applied to culpable officers. Where recovery cannot be effected, the average value of collections per GCR for the year should be computed and the total amount recovered accordingly. Failing recovery, the Coordinating Directors, Finance Officers, and Revenue Superintendents should be held jointly liable for the refunds.

Compliance and administrative irregularities

Failure to settle contracted loan

28. The Accra Metropolitan Assembly contracted a GH¢10,000,000.00 loan facility in 2018 and, without the requisite ministerial approval, pledged properties and revenues as collateral during a 2019 restructuring. As at 30 November 2025, only GH¢602,370.54 had been repaid, leaving an outstanding balance of GH¢11,120,242.34 and exposing the State to the risk of losing pledged assets.

29. We recommended that Management make adequate budgetary provision from IGF to repay the outstanding loan and include the repayment obligations in the Assembly’s Medium-Term Development Plan and annual budgets. We further recommended that management regularise the loan facility by submitting documentation through the MLGCRA and the Greater Accra Regional Coordinating Council (RCC) to the Ministry of Finance for

approval. Additionally, Management should refrain from pledging public assets as collateral without prior written approval of the Minister responsible for Finance.

Outsourcing of easily collectible revenue to Omni Strategies Limited

30. AMA outsourced the collection of property rates and business operating permits from 393 compliant institutions, including the Bank of Ghana, GCB Bank PLC, Accra Brewery PLC, and Graphic Communications Group Limited, to Omni Strategies Limited at 30 percent commission. Given their consistent compliance history, the arrangement was unnecessary, resulting in avoidable commissions of GH¢2,983,505.06.

31. We recommended that Management collect easily recoverable revenues internally and outsource only where operational capacity is limited. We also recommended collaboration with the Legal Department to explore a centralised revenue management system to reduce recurring commission payments and enhance value for money.

Misapplication of Ghana Gas Project's funds

32. The Nzema East Municipal Assembly misapplied GH¢1,388,830.17 out of GH¢2,000,000.00 grant received from Ghana Gas Company Ltd for educational infrastructure, diverting funds to administrative expenses. This undermined the purpose of the grant and delayed intended infrastructure improvements.

33. We recommended that Management finance and complete the affected projects using its IGF to fulfil obligations to Ghana Gas Company Ltd. We also recommended sanctions against the Coordinating Director, Finance Officer, and other responsible officers in accordance with Section 96 of the PFM Act.

Inefficient revenue collection

34. Our review of revenue performance at 14 Assemblies showed that 55 revenue collectors were paid GH¢2,842,344.92 in salaries but collected only GH¢1,490,974.00, resulting in an excess cost of GH¢1,351,370.92, raising concerns about the efficiency and cost-effectiveness of the revenue collection system.

35. We recommended that Management of the affected Assemblies set and enforce clear revenue targets for collectors and ensure that remuneration is commensurate with their collections to prevent losses to the Assemblies. We also recommended that non-performing revenue officers be sanctioned.

Payroll irregularities

36. Seventeen Assemblies recorded payroll irregularities totalling GH¢409,782.06. The irregularity consisted of unearned salaries of GH¢260,900.48 paid to separated staff, penalties of GH¢49,725.93 arising from the late remittance of Tier 1 and Tier 2 pension contributions, and outstanding liabilities of GH¢99,155.65 relating to unpaid staff wages and unremitted pension deductions, as detailed below.

Recoverable Irregularities	**Amount**	**Amount No. of MMDAs**
Unearned salary	260,900.48	8
Payment of penalty for late remittance of Tier 1	49,725.93	4
Sub total	**310,626.41**	
Compliance Irregularities		
Failure to remit Tier 1 and 2 deductions to Fund Managers	62,961.05	4
Outstanding staff wages	36,194.60	1
Sub total	**99,155.65**	
Total	**409,782.06**	17

37. We recommended recovery of the unearned salaries of GH¢260,900.48 from the beneficiaries into the Auditor-General's Recoveries Account No. 1018331470015 with Bank of Ghana or 1011200005912 at GCB Bank. Otherwise, the Coordinating Directors, Finance Officers, ESPV validators and Heads of Human Resource Units of the Assemblies involved should be held liable for the refund of the amount. We also recommended that the Coordinating Directors and Finance Officers of the four Assemblies should be jointly held liable for the payment of accrued penalty of GH¢49,725.93 imposed for late remittance of pension deductions.

38. We also recommended that Management of the Assemblies involved remit all outstanding pension contributions to the respective Fund Managers, with any penalty arising borne by responsible officers. We also recommended that the outstanding wages due workers at Twifo Atti Morkwa Assembly be paid promptly to avoid potential litigation.

Contract irregularities

39. Three Assemblies recorded contract irregularities amounting to GH¢6,423,537.05, as presented in the table below.

Compliance and administrative irregularities	Amount	Amount No. of MMDAs
Lease of two-acre land without approval from the Minister responsible for Finance	5,140,000.00	1
Abandoned project	872,137.05	1
Hospital equipment remaining unused	411,400.00	1
Total	**6,423,537.05**	**3**

40. The succeeding paragraphs summarize the findings and recommendations.

Lease of two-acre land without approval from the Minister responsible for Finance

41. Accra Metropolitan Assembly leased two prime parcels of land at Kaneshie and South Ridge to Hamm Company Limited for periods of 40 and 50 years, respectively, with renewal options of 25 years, for a total consideration of GH¢5,140,000.00 without the approval of the Minister responsible for Finance.

42. We recommended that the Management of the Assembly retrieve and record the land in the Assembly's assets register, as the agreements are null and void and of no legal effect due to the failure to obtain the necessary approval and comply with the laid-down regulations and government directives. Management should also ensure that all future leases of Assembly lands and buildings are made in accordance with existing regulations and government directives.

Abandoned project

43. Management of the West Akim Municipal Assembly awarded a contract valued at GH¢1,680,000.00 for the construction of a 24-unit, two-storey lockable stall facility at the Asamankese Lorry Station. The project, which was scheduled for completion in April 2024, had been abandoned at the time of audit, with only the first floor completed despite payments amounting to GH¢872,137.05, representing 51.91% of the contract sum.

44. We also noted that a contract awarded by the Awutu Senya East Municipal Assembly for the construction of a Zonal Council Office at Ofaakor-Kasoa, scheduled for completion in August 2019, had been abandoned. Our inspection revealed that the project site had been encroached upon and converted into a carpentry workshop by a resident in the area.

45. We recommended that Management of the Assemblies prioritise the abandoned projects and ensure their completion before awarding new contracts.

Hospital equipment not put to use

46. The Adentan Municipal Assembly procured hospital equipment that remained idle and unused, valued at GH¢411,400.00 for a newly constructed Ashaley Botwe Health Centre in December 2025, which remained idle and unused as of the date of our audit.

47. We recommended that Management of the Assembly address the challenges preventing the use of the equipment and put it to use.

Assets Management and Stores Irregularities

48. Four Assemblies recorded assets and stores management irregularities amounting to GH¢290,570.00 comprising unaccounted store items valued at GH¢260,000.00 at three Assemblies and unaccounted fuel for DRIP operations amounting to GH¢30,570.00 at Suaman Assembly (Western North), as summarised in the table below:

Recoverable irregularities	**Amount**	**Amount No. of MMDAs**
Unaccounted store items	260,000.00	3
Unaccounted fuel for DRIP Operations	30,570.00	1
Total	**290,570.00**	**4**

49. We recommended recovery of GH¢290,570.00 from the Coordinating Directors and Finance Officers of the four Assemblies.

Tax irregularities

50. Our audit disclosed tax irregularities at seven Assemblies amounting to GH¢54,067.33 as summarized below:

Recoverable irregularities	**Amount**	**Amount No. of MMDAs**
Undeducted taxes	46,070.68	4
Payments for VAT without VAT invoices	5,102.03	1
Unremitted taxes	2,894.62	2
Total	**54,067.33**	**7**

51. We recommended that Management of the Assemblies comply with the tax laws and ensure that the unremitted taxes of GH¢2,894.62 are remitted to GRA. We also recommended that VAT invoices be obtained from suppliers for the VAT-related payments, or the VAT amount be recovered from them. In the event of non-compliance, the Finance Officers should be held liable to refund the VAT amount paid.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

AHAFO REGION

Introduction

52. The Ahafo Region had six Assemblies in 2025, comprising three municipalities and three district Assemblies. The list of the six Assemblies, their capitals, status, and legislative instruments is attached as Appendix 'A'.

53. We audited the books and accounts of the six Assemblies for the 2025 financial year and issued management letters accordingly. All six Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of annual financial statements

54. All six Assemblies submitted their 2025 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the six Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with audited financial Statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2023	6	6	Nil	-
2024	6	6	Nil	-
2025	6	6	Nil	-

Sources of Income

55. The Assemblies operated with a total income of GH¢156,789,859.33 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, government salary grants, and support from Ghana's development partners. The total income of GH¢156,789,859.33 represented an increase of GH¢10,597,392.38, or 7.25 percent, over the 2024 figure of GH¢146,192,466.95.

Operational results

56. The Assemblies reported total income of GH¢156,789,859.33 and incurred total expenditure of GH¢137,846,035.74, resulting in a surplus of GH¢18,943,823.59 for the period under review.

IGF revenue performance

57. The six Assemblies collected IGF from property rates, fees, licenses, royalties, and other miscellaneous sources to support their expenditure. The Assemblies collected a total IGF of GH¢37,636,206.04, which represented an increase of GH¢7,653,510.36, or 25.53 percent, over the 2024 figure of GH¢29,982,695.68.

Assets and Liabilities

58. The total assets of the six Assemblies as at 31 December 2025 were GH¢954,910,297.42, whilst total liabilities stood at GH¢6,479,511.28, resulting in the net assets of GH¢948,430,786.14.

59. The schedules of total income, operational results, IGF performance, assets, and liabilities of the six Assemblies are provided in Appendices B to E.

Management Issues

Cash Irregularities

Weak revenue mobilisation drive

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

61. Our audit revealed weak revenue mobilization mechanism in the collection of internally generated funds in four Assemblies. In 2025, 1,253 persons and businesses defaulted in the payment of property rates, business operating permits, and rents amounting to GH¢450,734.80. The summary is provided in the table below:

No.	MMDA	Total Number of Defaulters	Property Rate	Business Operating Permit	Rent	Total
1	Asunafo South District	44	-	-	56,700.00	56,700.00

2	Asutifi North District	315	55,064.00	106,540.80	-	161,604.80
3	Asutifi South District	87	-	92,530.00	-	92,530.00
4	Tano South Municipal	807	88,450.00	51,450.00	-	139,900.00
	Total	**1253**	**143,514.00**	**250,520.80**	**56,700.00**	**450,734.80**

62. We advised management to adopt effective strategies to enhance revenue mobilisation and reduce reliance on external funding sources.

Non-utilisation of IGF on capital projects

63. Paragraph 139 of the 2025-2028 Budget Preparation Guidelines issued by the Minister of Finance enjoins MMDAs to commit at least 20 percent of the Internally Generated Funds (IGF) to initiate and/or complete capital projects for the direct benefit of the citizenry.

64. Notwithstanding the above provision, we noted that the Management of two Assemblies generated a total IGF of GH¢3,034,924.98 but failed to commit the required 20 percent (GH¢606,985.00) to capital projects. Our further review showed that even though the Assemblies had ongoing capital projects, the entire amount was spent on recurrent expenditure. A summary is provided below:

No.	MMDA	Total IGF Collection	20% on Capital
1	Asutifi South District	1,937,233.15	387,446.63
2	Tano South Municipal	1,097,691.83	219,538.37
	Total	**3,034,924.98**	**606,985.00**

65. This practice by the Management of the Assemblies, in our view, could discourage citizens from paying rates and levies when there is nothing to show for the usage of the IGF collected.

66. The usage of the 20 percent of IGF on recurrent instead of capital expenditure, in our view, constitutes financial indiscipline.

67. We therefore recommended that the District Finance Officers be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921), as amended, for breach of financial discipline.

Tax Irregularities

Failure to withhold and remit taxes – GH¢13,800.74

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

69. The rationale for government agencies to withhold taxes from payments to suppliers is mainly to improve tax compliance, secure government revenue, and to reduce tax evasion.

70. Our audit of payments made by Asunafo North Municipal Assembly to suppliers of goods and services revealed that the Management failed to withhold the required taxes amounting to GH¢13,800.74 from payments totalling GH¢217,717.00, as detailed in the table below:

Date	PV Number	Payee	Description	Gross Amount	Tax Rate	Tax Amount
19/08/25	ANMA/IGF /2/6/25	Bee Restaurant	Being cost of food	5,000.00	7.50%	375.00
25/08/25	ANMA/IGF /12/6/25	Chazy Auto Mechanic	Payment for servicing official vehicle as per attached	5,080.00	5%	254.00
19/08/25	ANMA/IGF /17/5/25	Bee Restaurant	Payment for Medium term Dev't plan	3,000.00	7.50%	225.00
19/08/25	ANMA/IGF /18/6/25	MCD	Payment of commission to revenue collectors	3,492.00	10%	349.20
08/09/25	ANMA/IGF /13/7/25	Melody Enterprise	Being payment to organise menstrual hygiene programme	6,000.00	3%	180.00
09/09/25	ANMA/IGF /25/7/25	MCD	Being payment of allowances	1,900.00	10%	190.00
05/11/25	ANMA/IGF /27/7/25	Bee Restaurant	Being payment for organisation of community action plans	8,700.00	7.50%	652.50

05/11/25	ANMA/IGF /27/7/25	Agnes P. Banazi	Being payment of allowances	3,000.00	10%	300.00
09/09/25	ANMA/IGF /32/7/25	Bee Restaurant	Being payment for food	2,200.00	7.50%	165.00
09/09/25	ANMA/IGF /33/7/25	MCD	Being payment of allowance to small and medium scale sub-committee	2,240.00	10%	224.00
09/09/25	ANMA/IGF /34/7/25	MCD	Being payment of allowance to development planning sub-committee	1,900.00	10%	190.00
09/09/25	ANMA/IGF /41/7/25	Oj Sounds	Being payment for the organisation of National sanitation day as per attached	5,000.00	7.50%	375.00
05/11/25	ANMA/IGF /42/7/25	MCD	Being payment for the organisation of works sub-committee meeting as per attached	2,300.00	10%	230.00
05/11/25	ANMA/IGF /44/7/25	Bee Restaurant	Being payment for food	2,540.00	7.50%	190.50
05/11/25	ANMA/IGF /53/7/25	MCD	Being payment for the organisation of executive sub-committee as per attached	3,300.00	10%	330.00
05/11/25	ANMA/IGF /56/7/25	MCD	Being payment of Music allowance as per attached	4,000.00	20%	800.00

10/11/25	ANMA/IGF /3/7/25	Agya Owusu 05 Ent.	Being payment for plumbing materials	2,255.00	3%	67.65
29/09/25	ANMA/IGF /24/8/25	Bee Restaurant	Being cost of refreshment	2,700.00	7.50%	202.50
29/09/25	ANMA/IGF /23/8/25	Bee Restaurant	Being cost of refreshment	17,250.00	7.50%	1,293.75
30/09/25	ANMA/IGF /4/8/25	Apdos Co. Ltd	Being payment for maintenance of streetlight at Goaso township	7,020.00	5%	351.00
25/12/25	ANMA/IGF /24/11/25	Dream Paints	Payment for maintenance works at MCD residence	8,730.00	3%	261.90
25/12/25	ANMA/IGF /24/11/25	Tom De Big Ventures		5,913.00	3%	177.39
25/12/25	ANMA/IGF /24/11/25	Dan-Eme Trading Enterprise		3,950.00	3%	118.50
18/08/25	ANMA/IGF /54/05/25	Oj Sounds	Address System, platform, chairs and canopies	30,000.00	7.5%	2,250.00
21/08/25	ANMA/IGF /55/05/25	Benjess Enterprise	Payment for refreshment items	9,000.00	3%	270.00
09/09/25	ANMA/IGF /22/7/25	Justidan Global Limited	Payment of share of commission	13,365.00	7.5%	1,002.38
24/12/25	ANMA/IGF /8/11/25			18,135.00	7.5%	1,360.13
21/07/25	ANMA/IGF /09/1/25	MCD	Payment for the organisation of revenue meeting	8,000.00	3%	240.00
06/02/25	ANMA/IGF /10/25	Cyb Ent	Payment of refreshment	3,000.00	3%	90.00
06/02/25	ANMA/IGF /1/1/25	Bee Restaurant	Payment of refreshment	3,000.00	3%	90.00
24/10/25	ANMA/IGF /12/1/25	King Nimrod Ent	Payment of routine maintenance of streetlight in Goaso and Mim	11,147.00	5%	557.35
31/07/25	ANMA/IGF /15/02/25	MCD	Payment for the supply of	3,700.00	3%	111.00

			HP dual core laptop			
31/07/25	ANMA/IGF /16/02/25	Stop Point Enterprise	Payment for the supply of tonners	3,900.00	3%	117.00
21/08/25	ANMA/IGF /5/3/25	Divine Prints	Payment for the supply of store forms	3,000.00	3%	90.00
26/12/25	ANMA/IGF /47/10/25	Agyabes Co Ltd	Refreshment items	4,000.00	3%	120.00
	Total			**217,717.00**		**13,800.74**

71. The non-compliance with the provisions of the Act denied the State the immediate use of tax revenue totalling GH¢13,800.74.

72. We recommended that the Municipal Finance Officer (MFO) recover the withholding tax of GH¢13,800.74 from the suppliers and pay same to the Ghana Revenue Authority. Failing recovery, the MFO should refund the amount from his own resources to the GRA.

ASHANTI REGION

Introduction

73. The Ashanti Region had 43 Assemblies in 2025, comprising one metropolitan, 18 municipalities, and 24 district Assemblies. The list of the 43 Assemblies, their status, capitals, and legislative instruments is provided in Appendix 'A'.

74. We audited the books of the 43 MMDAs for the 2025 financial year and issued management letters accordingly. All 43 Assemblies responded to the management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

Financial reporting

Submission of annual financial statements

75. For the financial year ended 31 December 2025, all the 43 Assemblies submitted their financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over the three-year period.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2023	43	43	Nil	0
2024	43	43	Nil	0
2025	43	43	Nil	0

Sources of Income

76. The 43 Assemblies operated with a total income of GH¢1,013,892,099.40 during the year. This was made up of internally generated funds (IGF), allocations of the District Assemblies Common Fund, government salary grants, and support from Ghana's development partners.

Operational results

The 43 Assemblies reported total income of GH¢1,013,892,099.40 and incurred total expenditure of GH¢636,058,209.38, resulting in a surplus of GH¢377,833,890.02 for the period under review.

IGF performance

77. The Assemblies collected a total IGF of GH¢152,204,311.13, which represented an increase of GH¢8,405,860.57, or 5.85 percent, over the 2024 figure of GH¢143,798,450.56. The Assemblies collected IGF from property rates, fees, licenses, royalties, fines, penalties, and other miscellaneous revenue items.

Assets and Liabilities

78. The total assets of the 43 Assemblies as at 31 December 2025 were GH¢4,079,586,575.32, whilst total liabilities stood at GH¢146,250,355.58, resulting in net assets of GH¢3,933,336,219.74. The assets comprised non-current assets of GH¢3,613,785,083.79, inventory of GH¢2,681,518.12, cash/bank balance of GH¢466,268,022.24, investments of GH¢24,721.00, prepayments of GH¢3,496,977.39, and receivables of GH¢13,330,252.78.

79. The income, IGF, operational results, assets, and liabilities in the books of the 43 Assemblies are provided in Appendices 'B' to 'E'.

Management Issues

Cash irregularities

Unpresented payment voucher - GH¢214,654.70

80. Regulation 82 of the PFM Regulations, 2019 (L.I 2378) requires that a payment by a covered entity be accompanied by a payment voucher, authorized by the head of Accounts and approved by the Principal Spending Officer.

81. Contrary to the above regulation, Management of Kumasi Metropolitan Assembly did not present 10 payment vouchers totalling GH¢214,654.70 for audit review. Details are provided below:

No.	Date	PV No.	Details	Payee	Amount GH¢
1	2/6/2025	60/02	Operation cost to collect license revenue	Dora Acquah Abbey	25,000.00
2	2/6/2025	61/02	Operation cost to collect license revenue	Dora Acquah Abbey	25,000.00
3	2/28/2025	208/02	Supply of fuel to the Assembly	G.K Amankwah	12,000.00
4	2/28/2025	209/02	Payment for desilting works at	Prosper Kotoka	50,445.70

			drainage behind Manhyia Palace		
5	3/7/2025	15/03	Refund of sundry expenses incurred	Metro Finance Officer	15,200.00
6	3/7/2025	16/03	Refund of sundry expenses incurred in the interest of the Assembly.	Metro Finance Officer	14,200.00
7	4/17/2025	128/04	Part payment for repair of various official vehicles	Moro Engineering workshop	15,000.00
8	4/17/2025	139/04	Supply of fuel to the Assembly	G.K Amankwah	15,000.00
9	6/4/2025	25/06	Refund of construction of vertical water tank at fire service	ING. Yaw Owusu	27,809.00
10	6/4/2025	29/06	Part payment of judgement debt	Web Gold Co. Ltd	15,000.00
			Total		**214,654.70**

82. As a result, we could not ascertain the genuineness of the expenditure or confirm whether the transactions were made in the interest of the Assembly. We therefore recommended that the Coordinating Director and Finance Officer be jointly held liable for the refund of GH¢214,654.70 into the Assembly's account.

Uncollected revenue – GH¢211,466.94

83. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378), we noted that Management of five Assemblies failed to collect rent, property rates, and business operating permits from 268 individuals and institutions, totalling GH¢211,466.94. Details are provided below:

No.	Assembly	No. of defaulters	Type of revenue	Amount GH¢
1	Amansie West District	43	Rent	10,975.00
2	Bekwai Municipal	25	Rent	32,621.00
		99	Property Rate	40,217.24
3	Kumasi Metropolitan	36	Rent	45,860.00
		1	Business operating permits	29,000.00
4	Kwadaso Municipal	58	Property Rate	30,800.00
5	Ejura Sekyeredumase	6	Property Rate and Operating Permit	21,993.70
	Total	**268**		**211,466.94**

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

85. We recommended that Management of the Assemblies involved take immediate steps, including legal action, to recover the amount of GH¢211,466.94 from the defaulters.

Unsupported payments - GH¢70,350.00

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

87. We noted that Management of the Mampong Municipal Assembly did not support payments totalling GH¢70,350.00 for reshaping of roads within the municipality with an engineer's reports detailing kilometres covered to authenticate the payments. Details are stated below:

Date	PV No.	Payee	Description	Payments GH¢
24/03/25	21/03/25	Ahulu-Ngua Ltd	To fix the Abrukutuaso-mel-B Road.	25,000.00
30/4/25	3/5/2025	JB & Grace LTD	Fix damaged sections of the Mprim Junction to Hwidiem road.	9,650.00
02-May-25	4/5/2025	JB & Grace LTD	Reshaping of some emergency feeder roads within the municipality. Hospital junction to MCD's Bungalow (1.2km) and Mampong main road to Agyenak (3.4km)	35,700.00
Total				**70,350.00**

88. We could therefore not authenticate the payments. This could result in the payment for unexecuted or shoddy work and may lead to loss of funds.

89. We recommended that the amount of GH¢70,350.00 be recovered from the Coordinating Director and the Finance Officer into the account of the Assembly.

Unaccounted revenue- GH¢98,549.00

90. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378), we noted at Atwima Nwabigya Municipal Assembly that, out of GH¢401,575.00 collected by 10 revenue collectors and a task force, only GH¢303,026.00 was accounted for, leaving an amount of GH¢98,549.00 unaccounted for. Details are provided below:

Name of collector	GCR No.	Total amount GH¢	Amount accounted for GH¢	Unaccounted amount GH¢
Awosika Elizebeth	4195380-4195387	1,650.00	1,520.00	130.00
Suzzy & Afriyie	7241101-7241132	2,630.00	2,010.00	620.00
Adu & Getty	4196001-4196055	2,610.00	2,420.00	190.00
	04072125-04072151	1,980.00	1,900.00	80.00
Sampson Ayambila	3278134-3278200	4,530.00	4,430.00	100.00
Maxwell Owusu	4196724-4196742	920.00	20.00	900.00
Task Force	03667101-03667200	8,530.00	8,430.00	100.00
	3228983-3229000	600.00	-	600.00
Louisa Abakuri	7243513-7243562	69,796.00	65,835.00	3,961.00
Louisa Abakuri	04072003-04072032	45,134.00	38,134.00	7,000.00
Seth Duako	3279113-3279126	770.00	640.00	130.00
Effa Gladys	4195446-4195492	25,200.00	23,700.00	1,500.00
	4197901-4197923	23,450.00	19,448.00	4,002.00
	4197954-4197979	15,570.00	12,370.00	3,200.00
	4197980-4198000	20,550.00	-	20,550.00
Joyce Owusu	3279018-3279030	20,460.00	20,260.00	200.00
	3231956-3231968	12,195.00	11,909.00	286.00
Fosu Edward	04072601-04072604	145,000.00	90,000.00	55,000.00
Total		**401,575.00**	**303,026.00**	**98,549.00**

91. This deprived the Assembly of revenue for needed developmental projects.

92. We recommended that the amount of GH¢98,549.00 be recovered from the revenue collectors and the task force into the IGF account, and the officers sanctioned. Failing recovery, the Coordinating Director, Finance Officer, and Revenue Superintendent should jointly be held liable for a refund of the amount involved.

Unpresented valued books

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

94. Contrary to the above provision, we noted that Management of four Assemblies did not present 36 General Counterfoil Receipt (GCR) booklets and 35 market ticket booklets with a face value of GH¢7,000.00 for audit review. Details are provided below:

<table>
<tr><th>Assembly</th><th>Valued Book</th><th>No. of valued book</th><th>Rate</th><th>Amount GH¢</th></tr>
<tr><td>Bosome Freho</td><td>GCR Booklet</td><td>20</td><td>No par value</td><td>No par value</td></tr>
<tr><td>Bekwai Municipal</td><td>GCR Booklet</td><td>4</td><td>No par value</td><td>No par value</td></tr>
<tr><td rowspan="2">Atwima Nwabiagya Municipal</td><td>GCR Booklet</td><td>2</td><td>No par value</td><td>No par value</td></tr>
<tr><td>Market Tolls</td><td>28</td><td>GH¢200</td><td>5,600.00</td></tr>
<tr><td rowspan="2">Sekyere Afram Plains</td><td>GCR Booklet</td><td>10</td><td>No par value</td><td>No par value</td></tr>
<tr><td>Market Tolls</td><td>7</td><td>GH¢200</td><td>1,400.00</td></tr>
<tr><td>Total</td><td>GCR booklet</td><td>36</td><td>No par value</td><td></td></tr>
<tr><td></td><td>Market Tolls</td><td>35</td><td></td><td>7,000.00</td></tr>
</table>

95. The unpresented value books could be used to collect revenue that might be diverted for personal benefit.

96. We recommended that Management of the Assemblies involved retrieve the revenue collected with the GCRs from the revenue collectors, with sanctions applied. Otherwise, the average value of collections per GCR booklet in the year should be computed for each of the 36 GCRs and the total amount recovered from the collectors. We also recommended that Management retrieve the market tickets together with the amounts collected. Failing recovery, the Coordinating Directors, Finance Officers, and Revenue Superintendents should be held liable for the refunds of the amount.

Payment outside GIFMIS Platform

97. Regulation 83 of the PFM Regulations, 2019 (L.I. 2378) requires that all payments for expenditure of covered entities be made through the Ghana Integrated Financial Management Information System (GIFMIS).

98. We noted that Management of four Assemblies incurred a total expenditure of GH¢296,226.56 on 44 transactions without processing the payments through the GIFMIS. Details are provided below:

No.	Assembly	No. of PV's	Nature of transaction	Amount - GH¢
1	Bosom Freho District	13	Payment for fuel, transportation & other expenses	34,256.00
2	Adansi Asokwa District	6	Payment for fuel, transportation & other expenses	25,316.40
3	Kumasi Metropolitan	16	Payment for fuel, & other expenses	193,109.16
4	Sekyere Afram Plains	9	Payment for transfer grant, fuel & servicing of meetings	43,545.00
	Total	**44**		**296,226.56**

99. This undermines the integrity of the financial reporting system and weakens budgetary control, as transactions processed outside GIFMIS may not be properly captured and monitored.

100. We recommended that the Coordinating Directors and Finance Officers of the Assemblies be sanctioned in accordance with Section 96 of the PFM Act and in future, ensure compliance with existing laws.

Failure to commit 20 percent of IGF to capital projects

101. Paragraph 101 of the 2023-2026 Budget Preparation Guidelines requires MMDAs to commit and use at least 20 percent of their IGF to initiate and/or complete capital projects for the direct benefit of the citizenry.

102. We noted that Management of two Assemblies committed only GH¢1,358,073.43 of the required 20 percent (GH¢9,235,047.17) resulting in under-investment of GH¢7,876,973.74 in capital projects. Details are shown below:

Assembly	Total IGF amount GH¢	20% Capex GH¢	Actual IGF capital expenditure GH¢	Variance GH¢	Variance percentage
Kumasi	44,748,545.73	8,949,709.15	1,318,073.43	(7,631,635.72)	(85.27)
Akrofuom	1,426,690.09	285,338.02	40,000.00	(245,338.02)	(85.98)
Total	**46,175,235.82**	**9,235,047.17**	**1,358,073.43**	**(7,876,973.74)**	

103. The shortfall in capital expenditure allocation adversely affected the completion of ongoing capital projects intended to benefit communities within the District and the Metropolis.

104. We recommended that Management of the Assemblies adhere to the requirements of the budget and commit GH¢7,876,973.74 in the 2026 revised fiscal year budget for capital projects. We also recommended that the Coordinating Directors and the Finance Officers be sanctioned in accordance with Section 96 of the PFM Act, 2016 (Act 921).

Payroll irregularities

Failure to remit Tier 1 and 2 deductions to Fund Managers

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

106. Contrary to the above, Management of two Assemblies did not remit Tier 1 and Tier 2 deductions totalling GH¢35,314.63 to the SSNIT and Hedge Pension Trust in respect of wages of 38 casual staff of the Assemblies. Details are provided below:

No.	Assembly	No. of Staff	Amount GH¢
1	Amansie South District	24	21,601.45
2	Ahafo Ano Southwest	14	13,713.18
	Total	**38**	**35,314.63**

107. Management of Amansie South intimated that lack of funds caused this infraction, while Management of Ahafo Ano Southwest stated that payment was made but failed to provide receipts to corroborate its assertion.

108. This could negatively impact the future pension benefits of the staff involved.

109. We recommended that the Coordinating Directors and Finance Officers ensure that the outstanding Tier 1 and Tier 2 contributions amounting to GH¢35,314.63 are paid without further delay, and that they personally bear any associated penalties.

Stores Irregularity

Unaccounted store items – GH¢15,540.00

110. In violation of Section 52 of PFM Act, 2016 (Act 921), we noted that Management of Adansi Asokwa Assembly purchased items totalling GH¢15,540.00 but failed to provide documentation such as Stores Received Advice and distribution lists to authenticate the receipt and usage of the items. Details are provided below:

PV Date	Payee	Details of items	Qty	Unit Cost GH¢	Total GH¢
6/8/2025	DCD	Book Incoming registration	7	200.00	1,400.00
4/17/2025	DCD	Outgoing book register	5	200.00	1,000.00
		File Diary Books	2	150.00	300.00
		file Transit books	3	150.00	450.00
		File census bks	2	150.00	300.00
		Payment for reflective jackets			1,840.00
11/6/2025	DCD	Purchase of value books			10,250.00
Total					**15,540.00**

111. As a result, we could not confirm whether the items were procured and used in the interest of the Assembly. We therefore recommended that the Coordinating Director and Finance Officer be jointly held liable to refund the amount of GH¢15,540.00 into the account of the Assembly.

BONO REGION

Introduction

112. The Bono Region had 12 Assemblies in 2025, comprising six municipalities and six district Assemblies. The list of the Assemblies, their capitals, status, and legislative instruments is attached as Appendix 'A'.

113. We audited the books and accounts of the 12 Assemblies for the 2025 financial year and issued management letters accordingly.

Financial Reporting

Submission of annual financial statements

114. The 12 Assemblies submitted their 2025 financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). We also issued our opinions on the financial statements of the Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2023	12	12	Nil	-
2024	12	12	Nil	-
2025	12	12	Nil	-

Sources of income

115. The 12 Assemblies operated with a total income of GH¢300,092,742.99 during the year. This was made up of IGF, allocations of the District Assemblies Common Fund, government salary grants, and support from Ghana's development partners. The total income represented an increase of GH¢22,283,334.21, or 8.02 percent, over the 2024 figure of GH¢277,809,408.78.

Operational results

116. The 12 Assemblies reported total income of GH¢300,092,742.99 and incurred total expenditure of GH¢215,854,322.75, resulting in a surplus of GH¢84,238,420.24 for the period under review.

IGF revenue performance

117. The 12 Assemblies collected IGF from property rates, fees, licenses, royalties, and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF of GH¢22,835,878.76 during the year. This represented an increase of GH¢2,471,610.85 or 12.14 percent, over the 2024 figure of GH¢20,364,267.91.

Assets and Liabilities

118. Total assets of the 12 Assemblies as at 31 December 2025 were GH¢954,910,297.42, whilst total liabilities stood at GH¢6,479,511.28, resulting in net assets of GH¢948,430,786.14.

119. The schedules of total income, operational results, IGF performance, assets, and liabilities of the 12 Assemblies are provided in Appendices B to E.

Management Issues

Cash Irregularities

Revenue not accounted for – GH¢169,688.50

120. Regulation 46 of the Public Financial Management Regulation, 2019 (L. I. 2378) requires a Principal Spending Officer to ensure that revenue is efficiently collected and immediately lodged in gross into the designated account.

121. During our review of the accounts of three Assemblies, we noted that the control mechanism for collection of IGF was weak. This resulted in unaccounted revenue of GH¢169,688.50, representing 84 percent of the total revenue generated of GH¢201,144.50. Our audit further revealed that whereas some revenue collectors did not account for their collections, others partly accounted and retained the rest. Details are provided in the table below:

No.	Assembly	Name of Revenue Collector	Revenue Type	Amount Collected	Amount Accounted For	Amount Outstanding
1	Berekum East	Ms. Lydia Dwomoh	Day care Fees	120,575.00	-	120,575.00
2	Dormaa central	Sylvester Nikoi	Building Permit fees	69,659.50	31,456.00	38,203.50
3	Wenchi	Obour Juliana	Market Tickets	2,200.00	-	2,200.00

		Esther Mensah	Market Tickets	2,000.00	-	2,000.00
		Ohema Elizabeth	Market Tickets	2,200.00	-	2,200.00
		Clement Fosu	Market Tickets	1,000.00	-	1,000.00
			Rates	450.00	-	450.00
		Haruz Razak	Rates	3,060.00	-	3,060.00
	Total			**201,144.50**	**31,456.00**	**169,688.50**

122. Management of the Assemblies responded as follows:

i. **Berekum East:** Management stated that they have taken note of the recommendations; however, the caretaker is deceased.

ii. **Dormaa Central:** Management stated that they are reviewing all the 29 permit applications to ensure full payment.

iii. **Wenchi:** Management responded that they have tasked the Municipal Finance Officer (MFO) and the Internal Auditor to investigate and retrieve the amount involved.

123. In our view, revenue collectors are supposed to account for their collections daily to avoid misuse of funds. We therefore urged Management to strengthen controls to avoid recurrence. Furthermore, we recommended that the total amount of GH¢169,688.50 be recovered from the revenue collectors into the accounts of the Assemblies involved.

Non-Utilisation of IGF on capital projects

124. Paragraph 139 of the 2025-2028 Budget Preparation Guidelines issued by the Minister of Finance enjoins MMDAs to commit at least 20 percent of internally generated funds (IGF) to initiate and/or complete capital projects for the direct benefit of the citizenry.

125. Notwithstanding the above provision, we noted that Management of Sunyani West Municipal Assembly generated a total IGF GH¢1,172,702.00 but failed to commit the required 20 percent (GH¢234,540.00) to capital projects. Our further review showed that even though the Assembly had ongoing capital projects, the entire amount was spent on recurrent expenditure.

126. This practice by the Management of the Assembly, in our view, could discourage citizens from paying rates and levies when there is nothing to show for the usage of the IGF collected.

127. The usage of the 20 percent of IGF on recurrent instead of capital expenditure constitutes financial indiscipline.

128. We recommended that the District Coordinating Director (DCD) and District Finance Officer (DFO) be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921), as amended, for breach of financial discipline.

Weak revenue mobilization drive – GH¢199,645.00

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

130. Internally generated funds constitute a significant part of the sources of revenue of the Assemblies. We noted that in 2025, the projected IGF (rent) of five Assemblies amounted to GH¢358,930.00. Out of this amount, GH¢159,285.00, representing 44 percent, was collected, leaving an uncollected amount of GH¢199,645.00. The details are provided in the table below:

No.	Assembly	Type of Revenue	Amount Collectible	Amount Collected	Uncollected Revenue
1	Berekum East	Rent	25,560.00	0.00	25,560.00
2	Dormaa Central		55,220.00	1,100.00	54,120.00
3	Dormaa West		31,870.00	0.00	31,870.00
4	Jaman South		13,850.00	0.00	13,850.00
5	Wenchi		232,430.00	158,185.00	74,245.00
	Total		**358,930.00**	**159,285.00**	**199,645.00**

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

132. Management of the Assemblies responded as follows:

i. Berekum East: Demand notices have been issued to all the defaulters.

ii. Dormaa Central: Efforts are being made to collect outstanding fees from the store operators. Demand notices have been issued, and defaulters who prove difficult will be arraigned before court.
iii. Dormaa West: Final demand notices have been served to all rent defaulters. Failure to comply will result in legal action.
iv. Jaman South: Management accepted the recommendation for compliance.
v. Wenchi: The Revenue Head and Estate Officer have been tasked to write to all the defaulters for immediate payment of outstanding rent.

Ungazetted fees and rates fixing resolutions

133. Section 182 of the Local Governance Act, 2016 (Act 936) provides that a by-law approved by the Assembly shall have no effect until the by-law has been gazetted and posted on the premises of the District Assembly concerned and in at least one other public place within the district and published in a daily newspaper of national circulation or in the Gazette.

134. We noted that the Management of Berekum West District Assembly did not gazette and publish the Assembly's approved rates and fee-fixing resolution for 2025, rendering it ineffective and unenforceable.

135. The District Finance Officer attributed the Assembly's inability to gazette the resolution to lack of funds.

136. We advised Management to ensure that rates and fee-fixing resolutions are gazetted before implementation.

Payroll Irregularities

Unearned salary – GH¢22,847.32

137. Regulation 92 of the PFMR 2019 (L.I. 2378) requires, among others, that, "a head of department shall cause the immediate stoppage of payment of salary to a public servant when that public servant has been absent from duty without leave or has died."

138. We noted that Mr. Augustine Appiah Kwadwo, a Yard Foreman at the Dormaa West District Assembly, vacated post in January 2025 but continued to receive salaries for the period January to June 2025, resulting in an unearned salary of GH¢22,847.32. Details are provided below:

Name	Staff ID	Rank / Job	Period	Total Gross (GH¢)	Total income Tax (GH¢)	Net unearned salary (GH¢)
Appiah Augustine Kwadwo	701044	Driver Yard Foreman	Jan 2025-June 2025	27,286.55	4,439.23	22,847.32

139. We recommended that Management ensure the unearned salary of GH¢22,847.32 is recovered from Mr. Appiah Augustine Kwadwo, failing which the amount should be refunded by the salary validators and paid into the Auditor-General's Recoveries Account number 1018331470015 with the Bank of Ghana or 1011200005912 with the GCB Bank Plc.

140. Management agreed with our recommendation and stated that they have written to the staff to refund the amount.

Tax Irregularities

Penalty for non-payment of SSNIT Contribution

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

142. Our audit disclosed that Management of Jaman North Assembly failed to pay SSNIT contribution of casual staff, which consequently led to the award of a default judgment for the payment of GH¢7,312.20 as penalty and legal expenses of GH¢5,000.00. The details are provided below:

Date	PV No.	Details	Payee	Amt
10/06/25	36/06/25	Provide fuel for the lawyer to represent the Assembly in Court on the failing to pay the SSNIT contribution of casual staff	DCD	5,000.00
12/6/25	40/06/25	Payment of penalty for non-payment of SSNIT contribution as at June 2025	SSNIT	4,246.00

09/07/25	48/07/25	Payment of Penalty for non-payment of SSNIT Contributions for the period November 2021 to June 2023	SSNIT	3,066.20
		Total		**12,312.20**

143. This expenditure could have been avoided if the Assembly had maintained strong treasury management.

144. We recommended that the Coordinating Director and Finance Officer refund the total penalty of GH¢12,312.20 from their personal resources and pay same into the Auditor-General's Recoveries Account number 1018331470015 with the Bank of Ghana or 1011200005912 with the GCB Bank Plc.

BONO EAST REGION

Introduction

145. The Bono East Region had 11 Assemblies in 2025, comprising four Municipalities and seven Districts. The list of the 11 Assemblies, their capitals, status, and Legislative Instruments are attached as Appendix 'A'.

146. We audited the books and accounts of the 11 Assemblies for the 2025 financial year and issued management letters accordingly.

Financial Reporting

Submission of annual financial statements

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

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2023	11	11	Nil	0
2024	11	11	Nil	0
2025	11	11	Nil	0

Sources of Income

148. The total income received by the 11 Assemblies was GH¢249,836,293.82. This was made up of IGF, quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. The total income of GH¢249,836,293.82 represented an increase of GH¢53,077,014.04 or 26.98 percent over the 2024 figure of GH¢196,759,279.78.

Operational results

149. The 11 Assemblies reported total income of GH¢249,836,293.82 and incurred total expenditure of GH¢187,096,253.52, resulting in surplus of GH¢62,740,040.30 for the period under review.

IGF Revenue Performance

150. This was made up of IGF, quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from

Ghana's Development Partners. The 11 Assemblies collected a total IGF of GH¢16,460,920.01 representing an increase of GH¢2,765,154.37 or 20.19 percent over the 2024 figure of GH¢13,695,765.64.

Assets and Liabilities

151. Total assets of the 11 Assemblies as of 31 December 2025 was GH¢1,130,854,950.46 whilst total liabilities stood at GH¢7,467,165.34, resulting in the net assets of GH¢1,123,387,785.12.

152. Nine Assemblies recorded liabilities totalling GH¢7,467,165.34 with Techiman Municipal reporting the highest liabilities of GH¢1,811,414.93 and Sene West District reporting the least liabilities of GH¢9,965.15.

153. The schedules of total income, operational results, IGF performance, assets and liabilities of the 11 Assemblies are provided in Appendices B to E.

Management Issues

Cash Irregularities

Unaccounted Payments – GH¢39,980.00

154. Regulation 78 of the Public Financial Management Regulations 2019 (L.I. 2378) requires that the principal spending officer of a covered entity is personally responsible for ensuring in respect of payment of covered entity the validity, accuracy, and legality of the claim for the payment.

155. Contrary to the above, we noted that Management of Techiman Municipal Assembly made payments totalling GH¢39,980.00 for various activities without the relevant documents such as receipts, invoices, statement of claims, certificates of claims, memos etc. to authenticate the transactions. Details are provided below:

Date	PV No.	Payee	Particulars	Amount	Remarks
06/06/25	14/06	Adu - Asare Jerry	Being payment to cover logistics bought	4,000.00	Produce supporting documents to acquit the payment voucher, e.g. receipts
06/05/25	35/06	Gyau Peprah	Being payment of market task force	4,500.00	Produce approved memo
06/11/25	39/06	Soale Mohammed (AI)	Being payment of logistics of	5,000.00	Produce minutes of meeting

			Audit Committee meeting		
20/06/25	70/06	Emmanuel Amoah	Being payment of fuel for gravelling of the market	4,000.00	Produce supporting documents to acquit the payment voucher, e.g. receipts
27/06/25	109/06	Fei Boakye Solomon	Being payment of logistics during National Day of Prayer & Thanksgiving	5,600.00	Produce list of beneficiaries and their acknowledgement
18/07/25	40/07	Soale Mohammed (AI) & others	Being payment of logistics of cash and procurement audit	2,800.00	Produce activity report
07/11/25	50/07	Adu - Asare Jerry	Being payment of logistics and others incurred	3,880.00	Produce official receipts
24/10/25	85/10	Danso Joseph	Being payment of media personnel engagement	5,000.00	Produce activity report
10/10/25	42/10	Adu - Asare Jerry & others	Being payment of sitting allowance of Justice, Security and Disaster sub - comm.	4,600.00	Produce meetings of meetings
17/10/25	64/10	Isaac Yeboah & Co.	Being payment of sitting allowance of Works committee	5,200.00	
	Total			**39,980.00**	

156. In view of the failure of the Assemblies to provide the relevant attachments to the payments, we could not ascertain the genuineness of the transactions.

157. We therefore recommended recovery of the unsubstantiated amount of GH¢39,980.00 from the Coordinating Director and Finance officer into the accounts of the Assembly.

Unaccounted Revenue - GH₵129,626.00

158. Regulation 46 of the Public Financial Management Regulation, 2019 (L.I. 2378) states among others that a Principal Spending Officer shall ensure that non-tax revenue collected is immediately lodged in gross within twenty-four hours in the designated bank account.

159. During our review of the accounts of four Assemblies, we noted the control lapses in the collection of IGF. Our examination of revenue collected showed that 37 revenue collectors failed to account for GH¢129,626.00 in IGF out of total collections of GH¢973,616.00. Details are provided in the table below:

No.	Name of Revenue Collector	Amount collected with GCRs	Amount lodged to Bank	Amount not Accounted for
	Techiman Municipal			
1	Priscilla Lakornu	2,660.00	-	2,660.00
2	Lucy Appiah	200.00	-	200.00
3	Florence Adubea	6,000.00	5,200.00	800.00
4	Eric Korsah	4,977.00	-	4,977.00
5	Techiman Zonal council	1,370.00	-	1,370.00
6	Unknown	1,590.00	-	1,590.00
7	Techiman Zonal Council	930.00	-	930.00
8	Florence Yeboah(O/H)	2,290.00	2,150.00	140.00
9	Regina Yeboah(O/H)	26,866.00	25,866.00	1,000.00
10	Achiaa Yeboah	2,130.00	1,230.00	900.00
11	Frank Nketia	9,864.00	-	9,864.00
12	Haddy	8,360.00	-	8,360.00
13	Priscilla Lakornu	880.00	-	880.00
14	Hudu	675.00	-	675.00
15	Jennifer Zuure	2,200.00	1,000.00	1,200.00
	Sub-Total			35,546.00
	Pru West			
16	David Biananbiloou	4,815.00	-	4,815.00
	Techiman North			
17	Ruth Kyereme	7,110.00	6,850.00	260.00
18	Nana Gyamfi Takyi	8,105.00	7,510.00	595.00
19	Aliu Ziblim	10,271.00	9,882.00	389.00
20	Mba Leslie	25,120.00	23,970.00	1,150.00

21	Yemertey Nat	136,868.00	134,130.00	2,738.00
22	J.A. Manufie	10,520.00	7,030.00	3,490.00
23	Gyamfi Bright	24,215.00	21,755.00	2,460.00
24	Ankomah Bernice	20,060.00	19,060.00	1,000.00
25	Owusu Emmanuel	24,996.00	18,725.00	6,271.00
26	Peter Nuro	24,255.00	21,991.00	2,264.00
27	Ahmed Mbashit	12,298.00	11,370.00	928.00
28	Takyi Williams	85,536.00	66,517.00	19,019.00
29	Owusu Rosina	2,355.00	1,850.00	505.00
30	Mahama Fuseini	3,495.00	1,500.00	1,995.00
	Sub-Total			43,064.00
Kintampo North Municipal				
31	Johnson Yaw Sarfo	289,265.00	260,637.00	28,628.00
32	Donkor Rebecca	80,831.00	77,946.00	2,885.00
33	Danaa Nicholas	76,260.00	75,400.00	860.00
34	Theresah Faakye	16,439.00	15,901.00	538.00
35	John Manu	29,345.00	20,115.00	9,230.00
36	Kwame Forgor	7,125.00	6,405.00	720.00
37	John Manu	3,340.00	-	3,340.00
	Sub-Total			46,201.00
	Total	**973,616.00**	**843,990.00**	**129,626.00**

160. We recommended that the total amount of GH¢129,626.00 be recovered from the revenue collectors and paid into the Assemblies' account. We further urged Management to strengthen internal controls to avoid a recurrence by requiring Revenue Collectors to lodge their collections daily.

Unpresented Value Books

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

162. We noted lapses in controls over the management of Value Books at the Pru West District Assembly. As part of the control mechanism to ensure full accountability for Value Books, a revenue collector must fully complete and return one value book before being issued another.

163. Our review of the stock register revealed that the Assembly issued 26 general counterfoil receipt books without ensuring that previously issued books had been completed and returned. Details are shown below:

No.	Name of Collector	GCR No.		Date of Issue
		From	To	
1	Samuel Asare	7002001	7002100	24/12/2024

2	Samuel Asare	7002101	7002200	24/12/2024
3	Samuel Asare	7002201	7002300	24/12/2024
4	Samuel Asare	7002301	7002400	24/12/2024
5	Samuel Asare	7002401	7002500	24/12/2024
6	Samuel Asare	7002501	7002600	24/12/2024
7	Samuel Asare	7003701	7003800	02/04/2025
8	Samuel Asare	7003001	7003100	02/04/2025
9	Samuel Asare	7003101	7003200	22/01/2025
10	Samuel Asare	7003301	7003400	28/01/2025
11	Samuel Asare	7003401	7003500	31/01/2025
12	Takyi Eric	7003801	7003900	26/03/2025
13	Samuel Asare	7003701	7003800	14/02/2025
14	Enock Anko	6149901	6150000	02/12/2025
15	Accounts Office	6149601	6149700	27/12/2024
16	Samuel Asare	7004401	7004500	27/02/2025
17	Samuel Asare	7004401	7004500	27/02/2025
18	Takyi Eric	7004801	7004900	04/09/2025
19	Takyi Eric	6150101	6150200	15/05/2025
20	Takyi Eric	6151301	6151400	18/06/2025
21	Planning Department	6153701	6153800	18/06/2025
22	Anko Enock	1834601	1834700	22/10/2025
23	Korley Emmanuel	1834901	1838000	31/10/2025
24	Yeboah Gyimah	1836401	1836500	12/11/2025
25	Yeboah Gyimah	1837001	1837100	01/07/2025
26	Abdulai Iddi	1837401	1837500	31/12/2025

164. In our view, issuing multiple Value Books to a Revenue Collector simultaneously exposes the Assembly to the risk of revenue suppression and misuse of funds.

165. We therefore recommended that Management recall all value books for inspection. We further urged Management to implement appropriate control measures to ensure proper management of value books.

166. Management accepted our recommendation for compliance and indicated steps would be taken to implement the measures.

Non – Utilization of IGF on capital projects

167. Paragraph 139 of the 2025–2028 Budget Preparation Guidelines issued by the Ministry of Finance requires Metropolitan, Municipal and District Assemblies (MMDAs) commit at least 20 percent of their internally generated funds (IGF) towards initiating or completing capital projects that directly benefit the citizenry.

168. Notwithstanding the above guidelines, we noted that Management of Techiman Municipal Assembly generated total IGF of GH¢4,404,360.57 but failed to commit the required 20 percent (GH¢880,872.11) to capital projects. Our further review showed that even though the Assembly had ongoing capital projects, the entire amount was spent on recurrent expenditure.

169. This practice, in our view, constitutes financial indiscipline. We therefore recommended that Management of the Assembly be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921), as amended, for breach of financial discipline.

170. Management explained that the IGF mobilized for the period was inadequate to finance the capital projects.

Payroll irregularities

Payment of unearned Salary – GH¢85,499.03

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

172. During the period under review, we noted that Management of two assemblies paid unearned salaries totalling GH¢85,499.03 to four members of staff who vacated post or proceeded on study leave without approval. Details are provided in the table below.

Name	Rank	Staff ID	Leave Without Pay	Period of Vacation of Post	No. of Months	Salary Amount	Total
Techiman North Municipal							
Linda Ibrahim	Assistant Director	1512313	Study Leave not approved	Sept, Oct, and Nov 2025	3	6,140.81	18,422.43

Oduro Preprah	Internal Audit	1870421	Study Leave not approved	Sept, Oct, Nov and Dec 2025	4	10,710.68	42,842.72
Prince Boakye	Internal Audit	1614273	Vacation of Post	October, November	2	5,837.97	11,675.94
Nkoranza North District							
Felix Effah	Snr Gardener	1547050	Vacation of post	Jan to July, 2025	7	2,018.56	12,557.94
Total							**85,499.03**

173. The failure of payroll validators to ensure the prompt deletion of the salaries of the affected officers resulted in the payment of the unearned salaries.

174. We recommended that Management of the Assemblies recover the total unearned salaries of GH¢85,499.03 from the affected officers, failing which the salary validators should refund the amount from their personal resources into the Auditor-General's Recovery Account number: 1018331470015 with Bank of Ghana or 1011200005912 with the GCB Bank.

175. Management accepted our recommendation for compliance

Tax Irregularities

Failure to withhold tax

176. Sections 116 and 117 of the Income Tax Act 2015 (Act 896) require a withholding agent to withhold taxes at rates specified on payments made to suppliers of goods and services and pay the amount withheld to the Commissioner-General within fifteen days after the end of the month in which the payment subject to withholding tax is made by the withholding agent.

177. Our audit of payments made by the Kintampo North Municipal Assembly to suppliers of goods and services revealed that Management failed to withhold the required taxes amounting to GH₵7,210.84 from payments totalling GH₵112,074.40 as detailed in the table below.

SN.	Date	PV No	Details	Payee	Amount	Tax Not Paid
1	27/03/25	23/02/25	Running cost of official vehicle	Gm Auto Planners Gh	6,350.99	190.53
2	26/03/25	34/02/25	Landscaping and Gardening of steps and walkway	Asumah Contract Works	12,000.00	900.00
3	15/04/25	12/04/25	Snacks purchased for Confirmation of MCE	G.Z. Ltd	4,992.00	149.76
4	15/04/25	12/04/25	Confirmation of MCE	G.Z. Ltd	4,480.00	448.00
5	06/08/25	03/08/25	Snacks for General Assembly meeting	Falls Palace Hotel	8,665.76	259.97
6	06/08/25	03/08/25	General Assembly meeting	MCD	4,550.00	455.00
7	22/08/25	32/08/25	Sitting allowance	MCD	2,200.00	220.00
8	25/08/25	33/08/25	Snacks for Service training on organisational development	Alieuavor Ent	4,596.80	137.90
9	10/09/25	19/09/25	Repair of photocopier Machine	Yinnab Ent	2,450.00	73.50
10	08/09/25	22/09/25	Feeding and accommodation	Okumah Executive Lodge	3,490.36	104.71
11	29/09/25	29/09/25	20% Commission	MCD	12,001.00	1,200.00
12	24/09/25	38/09/25	Allowances to taskforce		4,000.00	400.00
13	19/09/25	51/09/25	Payment for water and snacks	Falls Palace Hotel	2,975.44	89.26
14	19/09/25	53/09/25	Payment to Taskforce	MCD	4,000.00	400.00
15	07/10/25	05/10/25	Taskforce officers Allowances		3,000.00	300.00
16	09/10/25	24/10/25	20% Commission		2,311.00	231.10
17	09/10/25	24/10/25	20% Commission		2,758.00	275.80
18	13/10/25	37/10/25	Servicing Budget Committee meeting		2,400.00	240.00
19	30/10/25	53/10/25	Snacks purchased for General Assembly Meeting	Falls Palace Hotel	9,457.76	283.73
20	28/11/25	28/11/25	Commission to temporal collectors	MCD	5,487.80	548.78

21	10/12/25	12/12/25	Purchase of Lorry tyres for MCE's pick-up	S. I. Oluman Ent	6,007.49	185.80
22	19/12/25	31/12/25	Payment for three batteries purchased for official vehicle	Unique Kanticle Ent.	3,900.00	117.00
	Total				**112,074.40**	**7,210.84**

178. The non-compliance with the provision of the Act denied the State the immediate use of tax revenue totalling GH¢7,210.84.

179. We recommended that the MFO and MCD should recover the withholding tax of GH₵7,210.84 from the service providers and same paid to the GRA. Failing recovery, the MFO should refund the amount from his own resources to the GRA.

180. Management agreed to comply with our audit recommendation

CENTRAL REGION

Introduction

181. The Central Region had 22 Assemblies in 2025, comprising one metropolitan, seven municipal, and 14 district Assemblies. The list of the 22 Assemblies, their capitals, status, and legislative instruments is attached as Appendix 'A'.

182. We audited the books of the 22 MMDAs for the 2025 financial year and issued management letters accordingly. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of annual financial statements

183. The 22 Assemblies submitted their annual financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). We accordingly issued our opinion on the financial statements of the 22 Assemblies. The table below show the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulted Assemblies	Percentage of defaulted Assemblies
2023	22	22	Nil	0
2024	22	22	Nil	0
2025	22	22	Nil	0

Sources of Income

184. The 22 Assemblies operated with a total income of GH¢526,099,448.20 during the year. This was made up of internally generated funds (IGF), allocations from District Assemblies Common Fund, government salary grants, and support from Ghana's development partners.

Operational results

185. The 22 Assemblies reported total income of GH¢526,099,448.20 and incurred total expenditure of GH¢242,698,434.84, resulting in a surplus of GH¢283,401,013.36 for the period under review.

IGF Performance

186. The Assemblies collected a total amount of GH¢53,135,931.01, representing an increase of GH¢5,525,045.63, or 11.6 percent, over the 2024 figure of GH¢47,610,885.90. The Assemblies collected IGF from property

rates, fees, licenses, royalties, fines, penalties, and other miscellaneous items of revenue.

Assets and Liabilities

187. The total assets of the 22 Assemblies as at 31 December 2025 were GH¢2,108,290,945.26, whilst liabilities amounted to GH¢18,448,424.35, resulting in net assets of GH¢2,089,842,520.91. The assets comprised non-current assets of GH¢1,920,030,928.08, cash/bank balances of GH¢182,332,234.46, inventory of GH¢12,678.00, receivables of GH¢5,830,344.99, and prepayments of GH¢84,760.72.

188. The income, IGF, operational results, assets, and liabilities in the books of the 22 Assemblies are provided in Appendices 'B' to 'E'.

Management Issues

Cash Irregularities

Uncollected revenue - GH¢452,845.36

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

190. We noted that six Assemblies failed to collect fees, business operating permits, and property rates totalling GH¢452,845.36 due from 106 entities during the period under review. Details are provided below:

No.	Assembly	Source of revenue	No. of Defaulters	Total Amount GH¢	Amount Collected GH¢	Outstanding Amount GH¢
1.	Awutu Senya District	Filling station and guest House Operation	12	45,300.00	-	45,300.00
		Telecommunication mast site operators	2	27,600.00	-	27,600.00
2.	Effutu Municipal	Institutions for lifting refuse containers	5	23,950.00	1,400.00	22,550.00
		Public Toilet Operators	22	58,080.00	-	58,080.00
		Telecommunication mast site operators	3	74,024.86	-	74,024.86
3.	Assin	Burials	3	45,000.00	17,000.00	28,000.00

	South Assembly					
4.	Twifo Hemang Lower Denkyira District	Business operating permit/property rate	24	88,903.50	-	88,903.50
5.	Mfantseman Municipal	Business operating permit	15	43,347.00		43,347.00
		Property rates	12	35,340.00		35,340.00
6.	Awutu Senya East Municipal	Franchise fees	8	29,700.00	-	29,700.00
	Total		**106**	**471,245.36**	**18,400.00**	**452,845.36**

191. Failure to collect the accrued revenue deprived the Assemblies of funds needed to implement planned programmes and projects for the benefit of residents within their communities. It could also result in the continued reliance on the District Assemblies Common Fund (DACF) to finance recurrent expenditure instead of undertaking capital and development projects.

192. We recommended that Management of the Assemblies involved vigorously pursue the defaulters, including initiating legal action where necessary, to recover the amount of GH¢452,845.36.

Inefficient revenue collection

193. Regulation 46 of the PFMR, 2019 (L.I. 2378) provides that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

194. We noted at five Assemblies that salaries paid to 17 revenue collectors amounted to GH¢710,756.98, whereas the total revenue they collected was GH¢356,874.00, representing 50.21 percent of their salaries. This resulted in a shortfall of GH¢353,882.98, or 49.79 percent. Details are provided below:

No.	Assembly	Name of staff	Number of staff	Revenue collected GH¢	Salary received GH¢	Shortfall GH¢
1.	Upper Denkyira West District	Mercy Kwarteng	1	33,650.00	45,964.32	(12,314.32)

2	Abura Asebu Kwamankese District	Agnes Adjei Bentil	3	11,564.00	36,301.32	(24,737.32)
		Angelina Quayson		11,985.00	36,301.68	(24,316.68)
		Yvonne Lucy Owusu		18,330.00	36,301.68	(17,971.68)
3	Twifo Atti-Morkwa District	Sophia Eshun	4	32,965.00	57,600.00	(24,635.00)
		Mavis Amamoo		25,790.00	40,800.00	(15,010.00)
		Faustina Acquah		28,710.00	36,000.00	(7,290.00)
		Joseph Arthur		17,695.00	40,800.00	(23,105.00)
4	Twifo Hemang Lower Denkyira District	Paddy Amponsah	3	12,482.00	40,848.24	(28,366.24)
		Elizabeth Acquah		28,128.00	44,440.44	(16,312.44)
		Thomas Bimpong		10,995.00	45,964.32	(34,969.32)
5.	Effutu Municipal	Anthony Ofori	6	53,370.00	57,162.24	(3,792.24)
		Patrick Donkor		24,370.00	46,693.62	(22,323.62)
		Solomon Nyame		15870.00	33,896.97	(18,026.97)
		Philomina Ghartey		4,500.00	35,721.43	(31,221.43)
		Margaret Bayaou		26,470.00	46,693.62	(20,223.62)
		Baba Tanko		0.00	29,267.10	(29,267.10)
Total			**17**	**356,874.00**	**710,756.98**	**(353,882.98)**

195. This practice did not contribute to the revenue mobilization drive of the Assemblies, which continues to rely heavily on the DACF for administrative activities, to the disadvantage of completing earmarked projects.

196. We recommended that Management of the five Assemblies set realistic revenue collection targets for collectors and enforce achievement to ensure that compensation paid is commensurate with collections. We also recommended that Management exercise strong oversight over the activities

of collectors to maximize the efficiency, and that non-preforming collectors be sanctioned.

Unsupported payments - GH¢384,563.00

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

198. We noted that 52 payments totalling GH¢384,563.00 across five Assemblies were not supported with relevant documents such as receipts, lists of beneficiaries, invoices, etc., to authenticate the payments. Details are provided below:

No.	Assembly	No. of PVs	Nature of transactions	Total GH¢
1.	Upper Denkyira East Municipal	28	Payment for goods, services, T&T, allowances, fuel, etc	273,991.00
2.	Upper Denkyira West District	11	Payment of goods, services, allowances, claims, support, workshop	38,507.00
3.	Ekumfi District	1	Cost of grader fuel and allowances	13,400.00
4.	Agona West Municipal	1	Payment for transportation and interview fees	8,100.00
5.	Agona East District	11	Payment for repairs, meetings, fuel, and monitoring	50,565.00
Total		**52**		**384,563.00**

199. Consequently, we were unable to authenticate the payments, thereby increasing the risk of misapplication of Assembly funds for unrelated or unauthorised activities.

200. We recommended that the Coordinating Directors and Finance Officers of the five Assemblies refund the total amount of GH¢384,563.00 into the Assemblies' accounts.

Unrecovered rent – GH¢76,576.99

201. Contrary to Regulation 32 of the PFM Regulations, 2019 (L.I. 2378), we noted at three Assemblies that 155 occupants of official bungalows, teachers' quarters, and market stalls owed GH¢76,576.99 as at 31 December 2025. Details are provided below:

No.	Assembly	Rent Type	No of Occupants	Amount Due GH¢
1.	Assin North District	Market Stalls	19	12,382.99
2.	Twifo Atti-Morkwa District	Market Stalls	34	19,650.00
		Official Bungalows	7	6,180.00
3.	Effutu Municipal	Store rental	95	38,364.00
	Total		**155**	**76,576.99**

202. As a result, the Assemblies were denied revenue that could have been used for routine maintenance of the facilities to prevent deterioration.

203. We recommended that Management of the three Assemblies institute pragmatic measures to recover the outstanding rent of GH¢76,576.99 from the defaulters. We also recommended that persistent defaulters be ejected in future to enable properties to be reallocated to tenants willing to honour their rental obligations.

Unaccounted revenue - GH¢56,315.99

204. Regulation 46 of the PFMR, 2019 (L.I. 2378) requires that a Principal Spending Officer ensure non-tax revenue is immediately lodged in gross within twenty-four hours into designated bank accounts.

205. We noted that 19 revenue collectors of two Assemblies were unable to account for total revenue of GH¢56,315.99 collected on behalf of the Assemblies. Details are provided below.

Assembly	No. of collectors	Type of Value Books	Unaccounted amount GH¢
Twifo Hemang Lower Denkyira	4	GCR	6,820.00
		Market Tickets	1,200.00
Awutu Senya East Municipal	15	GCR	48,295.99
Total			**56,315.99**

206. This could lead to loss of revenue to the Assemblies and deny them funds needed to undertake developmental projects and provide essential services to the districts.

207. We recommended that the total amount of GH¢56,315.99 be recovered from the 19 revenue collectors with appropriate sanctions. Failing recovery, the Coordinating Directors, Finance Officers, and Revenue Superintendents should be held jointly liable for a refund of the amount. We also recommended that Management strengthen supervision and internal controls over revenue collection to prevent a recurrence.

Unaccounted payment - GH¢46,662.12

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

209. We noted that six officers of three Assemblies were granted a total of GH¢69,248.12 to undertake various activities, out of which GH¢22,586.00 was accounted for, leaving GH¢46,662.12 unaccounted for after completion. Details are provided below:

No.	Assembly	No. of PVs	No. of payees	Nature of transactions	Amount GH¢	Accounted amount GH¢	Unaccounted amount GH¢
1	Agona West	4	3	Meetings, Fuel, Central Expo	39,333.00	4,868.00	34,465.00
2	Asikuma Odoben Brakwa	3	1	Expenses, meetings	7,740.00	1,280.00	6,460.00
3	Agona East	6	2	Fuel, celebrations, revenue stickers, IGF salaries	22,175.12	16,438.00	5,737.12
Total		**13**	**6**		**69,248.12**	**22,586.00**	**46,662.12**

210. This could lead to Assembly funds being used for unrelated or unauthorized activities.

211. We recommended recovery of GH¢46,662.12 from the officers involved, failing which the amount should be treated as personal advances in their names and recovered from their salaries and allowances into the accounts of the Assemblies.

Unpresented value books - GH¢42,990.00

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

213. Contrary to the above, the Finance Officers of four Assemblies failed to present 72 General Counterfoil Receipt (GCRs) booklets, 260 market ticket booklets, 4,105 stickers, and 128 lorry park tickets for audit. The estimated recoverable amount from the market tickets, stickers, and lorry packs tickets amounted to GH¢42,990.00, while the GCRs had no par value attached. Details are provided below:

No.	Assembly	Type of Value book	No. of Value Books	Unit Amount GH¢	Total Amount GH¢
1.	Assin Foso Municipal	GCR	1		No par value
2.	Twifo Hemang Lower Denkyira	GCR	3		No par value
3.	Awutu Senya East Municipal	GCR	29		No par value
		Market tickets	260	5	1,300.00
		Stickers	4105	10	41,050.00
		Lorry Park Tickets	128	5	640.00
4	Agona East District	GCR	39		No par value
Total		GCR Booklets	72		No par value
		Market Tickets	260		1,300.00
		Stickers	4,105		41,050.00
		Lorry Packs Tickets	128		640.00
		Total			**42,990.00**

214. Suppression of the value books could result in loss of funds to the Assemblies, as collections may be diverted for personal interest rather than in furtherance of Assembly programmes.

215. We recommended that Management of the Assemblies recover the value of the market tickets, stickers, and lorry park tickets of GH¢42,990.00, together with revenue collected using the GCRs, from the revenue collectors with sanctions. Otherwise, the average value of

collections per GCR booklet in the year should be computed for each of the GCRs and the total amount recovered from the collectors. Failing recovery, the Coordinating Directors, Finance Officers, and Revenue Superintendents should be jointly held liable to refund GH¢42,990.00 plus the computed amount of the unpresented GCRs. We also recommended that Management step up supervisory roles in revenue collection to prevent recurrence.

Failure to commit 20 percent of IGF to capital expenditure

216. Paragraph 101 of the 2023–2026 Budget Preparation Guidelines issued by the Ministry of Finance requires that MMDAs to allocate at least 20 percent of their IGF toward initiating or completing capital projects that directly benefit the citizenry.

217. Our review disclosed that Management of nine Assemblies committed only GH¢756,029.50, or 2.63 percent, of their IGF to capital expenditure (CAPEX), instead of the required 20 percent of GH¢5,751,185.23 out of IGF collections amounting to GH¢28,755,926.13. Details are provided below:

No.	Assembly	Total IGF for 2025 GH¢	20% for CAPEX GH¢	Actual amount spent on CAPEX GH¢	Variance GH¢	Percentage committed (%)
1	Cape Coast Metropolitan	6,749,428.00	1,349,885.60	0	(1,349,885.60)	0
2	Komenda Edina Eguafo Abrem Municipal	1,620,180.13	324,036.03	0	(324,036.03)	0
3	Twifo Att-Morkwa District	1,515,568.00	303,113.60	85,490.50	(217,623.10)	5.64
4	Twifo Hemang Lower Denkyira District	743,019.95	148,603.99	0	(148,603.99)	0
5	Mfantseman Municipal	3,020,207.00	604,041.40	0	(604,041.40)	0
6	Awutu Senya East Municipal	7,484,114.72	1,496,822.94	170,000.00	(1,326,822.94)	2.27
7	Effutu Municipal	2,442,806.00	488,561.20	19,859.00	(468,702.20)	0.81
8	Agona West Municipal	4,079,026.00	815,805.20	480,680.00	(335,125.20)	11.78
9	Agona East District	1,101,576.33	220,315.27	0	(220,315.27)	0
	Total	**28,755,926.13**	**5,751,185.23**	**756,029.50**	**(4,995,155.73)**	**2.63**

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

219. We recommended that Management adhere to the requirements of the budget and commit GH¢5,751,185.23 in the revised 2026 budget for capital projects. We also recommended that the Coordinating Directors and the Finance Officers be sanctioned in accordance with Section 96 of the PFM Act, 2016 (Act 921).

Non-disclosure of revenue collected through MTN Mobile Money platform

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

221. Our audit revealed that Agona West Municipal Assembly used MTN Mobile Money Merchant ID 047501 for the collection of 2025 property rates, building permits, and business operating permits.

222. Management, however, failed to disclose revenue collected through this platform. No MTN transaction statements, revenue schedules, reconciliations, or cashbook entries relating to collections through Merchant ID 047501 were provided to the audit team.

223. The Coordinating Director and the Finance Officer could not provide any reasons for the anomaly.

224. The completeness and accuracy of the Assembly's reported revenue could not be assured, and the Assembly stood the risk of misstatement of revenue in the financial statements.

225. We recommended that the Coordinating Director and Finance Officer of the Assembly obtain and submit the full MTN Mobile Money transaction statements for our review. We also recommended that they be sanctioned in accordance with Section 96 of the PFM Act, 2016 (Act 921).

Payroll irregularities

Outstanding staff wages – GH¢36,194.60

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

227. We noted that Management of Twifo Atti Morkwa Assembly failed to pay 19 casual workers their wages totalling GH¢36,194.60 for the period 1 September 2025 to 31 December 2025. Details are provided below:

No.	Name	Monthly salary GH¢	No. of months owed	Totals Salary Owned GH¢
1.	Albert Cobbina	463.10	4	1,852.40
2.	Cathrine Aniwaah	485.32	4	1,941.28
3.	Cecilia Asiedu	485.32	4	1,941.28
4.	Joan Jackline Eyimah	485.32	4	1,941.28
5.	Kofi Ali	485.32	4	1,941.28
6.	Tawiah Luka	485.32	4	1,941.28
7.	Andrews Armah	532.42	4	2,129.68
8.	Eddy Kingsley Nyankey	532.43	4	2,129.72
9.	Blankson Acquah	463.10	4	1,852.40
10.	Sulemana Yakubu	463.10	4	1,852.40
11.	Alice Mensah	463.10	4	1,852.40
12.	Comfort Anu	463.10	4	1,852.40
13.	Ayisha Arthur	463.10	4	1,852.40
14.	Stella Sam	463.10	4	1,852.40
15.	Patience Amuzu	463.10	4	1,852.40
16.	Robert Prenya	463.10	4	1,852.40
17.	Kwame Ofori	463.10	4	1,852.40
18.	Gifty Effah Appiah	463.10	4	1,852.40
19.	Francisca Amoako	463.10	4	1,852.40
	Total			**36,194.60**

228. Though Management generated GH¢1,515,568.00 as IGF, they attributed the lapse to the Assembly's inability to generate enough revenue to meet overhead costs. This situation, if not addressed, could result in low morale and productivity among workers. It also affects staff's ability to meet basic needs, thereby worsening living conditions.

229. We recommended that Management immediately pay the outstanding wages of GH¢36,194.60 to the affected staff to avoid legal action and sustain their living conditions.

Contract Irregularities

Abandoned project

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

231. We noted at Awutu Senya East Assembly that a contract awarded to M/S Nana Kwame Attuaful Ent. for the construction of a Zonal Council Office at Ofaakor-Kasoa on 30 April 2019, with a scheduled completion date of 30 August 2019, had been abandoned. Our inspection revealed that the project site had been encroached upon and converted into a carpentry workshop by a resident in the area as shown in the pictures below.

232. Delayed execution of projects could lead to cost overruns resulting from increases in the prices of building materials, to the detriment of other planned development projects of the Assembly.

233. We recommended that Management of the Assembly prioritise the abandoned project and ensure its completion before awarding new contracts.

Absence of contractual agreement

234. Section 12 of the Labour Act, 2003 (Act 651), stipulates that employment of a worker by an employer for a period of six months or more or for a number of working days equivalent to six months or more within a year shall be secured by a written contract of employment. A contract of employment shall express in clear terms the rights and obligations of the parties.

235. We noted that 10 public toilets owned by the Awutu Senya District Assembly were manned and operated by eight individuals without any contractual agreement with the Assembly. Details are provided below:

No.	Name of Manager	Name of Toilet	Number of seats	Location
1	Hon. Ernest Yaovi	Akotoakoto	8- Seater	Awutu Bereku
2	Hon. Ernest Yaovi	Aprano D/A Primary	10 – seater	Awutu Bereku
3	Mr. William Agyapong	Mankessim	10-Seater	Awutu Bawjiase
4	Hon. Ernest Yaovi	Twiime D/A school	20 – seater	Awutu Bereku
5	Mr. Ernest Afutu	Old D/A School	10-Seater	Bawjiase
6	Mr. Temkpor Asiayo	Mankessim	10-Seater	Awutu - Bawjiase
7	Mr. Mohammed Tanko	Zongo	8-seater	Awutu Bawjiase
8	Hon Obed	Alataagyaa	20-seater	Senya
9	Emmanuel Jackson	Bonsuoku	20-Seater	Senya
10	Hon Patrick Amoako	Hannah Tetteh	20-Seater	Awutu Bereku

236. Failure to sign an agreement with operators of the facilities could lead to mismanagement of properties, misappropriation, and embezzlement of Assembly revenue, as well as the inability of parties to enforce rights and obligations.

237. We recommended that Management formalise agreements with written contracts for individuals managing the facilities on behalf of the Assembly to prevent disputes and ensure value for money.

EASTERN REGION

Introduction

238. The Eastern Region had 33 Assemblies in 2025, comprising 15 municipal and 18 district Assemblies. The list of the 33 Assemblies, their categories, capitals, status, and legislative instruments is provided in Appendix ‘A’.

239. We audited the books of the 33 Assemblies for the 2025 financial year and issued management letters accordingly. All the Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of Annual Financial Statements

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

Year	No of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of default Assemblies
2023	33	33	-	-
2024	33	33	-	-
2025	33	33	-	-

Sources of Income

241. The 33 Assemblies operated with total Income of GH¢767,520,581.28 during the year. This comprised internally generated fund (IGF), allocations of the District Assemblies Common Fund, government salary grants, and support from the Ghana’s development partners.

Operational results

242. The 33 Assemblies reported total income of GH¢767,520,581.28 and incurred total expenditure of GH¢542,780,271.22, resulting in a surplus of GH¢224,740,310.06 for the period under review.

IGF Performance

243. The IGF was made up of property rates, fees, licenses, royalties, and other miscellaneous items of revenue. The 33 Assemblies collected a total IGF of GH¢82,788,587.88 which represented an increase of GH¢9,072,947.13 or 12.31 percent over the 2024 figure of GH¢73,715,640.75.

Assets and Liabilities

244. Total assets and liabilities of the 33 Assemblies as at 31 December 2025 were GH¢2,634,905,346.13 and GH¢19,913,485.67 respectively, resulting in net assets of GH¢2,614,991,860.46. The assets comprised non-current assets of GH¢2,351,762,315.92, cash/bank balance of GH¢274,239,498.14, inventory of GH¢203,432.28 and receivables of GH¢8,700,099.79.

245. The Schedules of the total Income, operational results, IGF performance, Assets and Liabilities of the 33 Assemblies are provided in Appendices "B" to "E"

Management Issues

Cash Irregularities

Uncollected revenue – GH¢1,440,060.00

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

247. We noted that Management of New Juaben North Municipal Assembly failed to collect GH¢1,440,060.00 in business operating permits and property rates from three institutions as at 31 December 2025. Details are provided below:

No.	Details	Type of revenue	Uncollected revenue GH¢
1	Electricity Company of Ghana	Property Rate	1,412,610.00
2	Zoomlion GH LTD	Business Operating Permit	20,250.00
3	Shell filling station	Business Operating Permit	7,200.00
	Total		**1,440,060.00**

248. In a related issue, Management of the Ayensuano District Assembly contracted Nova Prime Ghana Limited to collect revenue from two quarry

sites, with an expected monthly remittance of GH¢15,000.00. However, Management failed to collect a total amount of GH¢120,000.00 from Nova Prime Ghana Limited for the period May to December 2025.

249. Management of New Juaben North Assembly intimated that demand notices had been sent to the institutions involved, but the Assembly was yet to receive any response.

250. Failure to collect accrued revenue denied the Assemblies funds to implement planned programmes for residents and could result in over-reliance on the DACF, to the disadvantage of capital and development projects.

251. We recommended that Management vigorously pursue the defaulters, including initiating legal action where necessary, to recover GH¢1,560,060.00.

Inefficient Revenue Collection

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

253. We noted that 15 revenue collectors in two Assemblies collected total revenue of GH¢517,774.00, representing 61.88 percent of their annual salaries of GH¢836,674.62. This resulted in a shortfall of GH¢318,900.62 for the year under review. Details are provided below:

Name of Collectors	No. of Staff	Salary received GH¢	Revenue collected GH¢	Variance GH¢
Nsawam-Adoagyiri Municipal	8	424,378.61	269,808.00	(154,570.61)
Suhum Municipal	7	412,296.01	247,966.00	(164,330.01)
Total	**15**	**836,674.62**	**517,774.00**	**(318,900.62)**

254. The practice undermines the attainment of value for money.

255. We recommended that Management of the two Assemblies set realistic revenue collection targets for collectors and enforce achievement to ensure compensation paid is commensurate with collections. We also recommended that non-performing collectors be sanctioned.

Failure to allot Agartha Market shed – GH¢474,800.00

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

257. We noted that New Juaben South Municipal Assembly constructed 120 market sheds at Agartha Market in 2024 but had not allocated them to market women who had paid advance rent totalling GH¢474,800.00.

258. Management intimated that the market was to be upgraded into a 24-hour market and was awaiting the design from Government.

259. The situation deprived the women of the opportunity to effectively conduct their trade to improve their economic well-being, while also denying the Assembly the expected rent revenue. It could also result in avoidable costs due to legal actions initiated by affected market women.

260. We recommended that Management take immediate steps to address all bottlenecks relating to allocation and ensure prompt allocation to make the facility operational.

Payroll Irregularity

Unearned salary – GH¢32,276.76

261. Regulation 92 of the Public Financial Management (PFM) Regulations, 2019 (L.I. 2378) requires that the Principal Spending Officer of a covered entity must immediately stop the payment of salary to public servants and notify the Controller and Accountant-General on the death of the employee, vacation of post by the employee, resignation or retirement of the employee, among others, and take the necessary action to recover any unearned compensation resulting from such a situation.

262. We noted that Management of Akuapem South Municipal Assembly paid unearned salaries totalling GH¢32,276.76 to four members of staff who had separated or absented themselves from work for periods ranging between one and three months. Details of the separated staff.

Name	Rank	Mode of separation	Period of unearned	No. of Month s	Monthly gross salary (GH¢)	Tax (GH¢)	Unearned amount (GH¢)
Obeng-Gyabaa Alexina	FSO B5	Leave of Absence/ Vacation of Post	June, Sept & Oct. 2025	3	13,619.39	2,200.31	11,419.08
Amoah Mary	Revenue Inspecto r	Vacation of Post	Sept & Oct 2025	2	6,996.18	1,005.84	5,990.34
Hini Sandra Mary	Asst. Program mer	Vacation of Post	May & Sept 2025	2	12,076.32	2,216.08	9,860.24
Abigail Akanfab ah	Asst Budget Analyst	Leave of Absence	Aug 2025	1	6,140.81	1,133.71	5,007.10
		Total			**38,832.70**	**6,555.94**	**32,276.76**

263. Management stated that the affected officers had refunded the unearned salaries to chest but could not produce evidence of payment to support the assertion.

264. Consequently, the State lost GH¢32,276.76 as salaries were paid to staff for no work done.

265. We recommended that Management recover the total unearned salary of GH¢32,276.76 from the officers involved into the Auditor General Recoveries Account. Failing recovery, the Coordinating Director, Finance Officer, Head of Human Resource, and ESPV validators should be jointly held liable to refund the amount.

Contract Irregularity

Abandoned project

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

267. Management of the West Akim Municipal Assembly awarded a contract to M/S Adwenpa Engineering Limited for the construction of a 24-unit two-storey, lockable stall facility at Asamankese Lorry Station, with a contract sum of GH¢1,680,000.00. The project commenced in October 2023 and was scheduled for completion in April 2024. We noted, however, that the project had been abandoned, with only the first floor constructed, despite total payments of GH¢872,137.05 (51.91 percent of the contract sum) made to the contractor.

268. Management attributed the abandonment of the project to inadequate funding.

269. Consequently, the stalled project locked up funds of GH¢872,137.05 without any economic benefit to the communities.

270. We recommended that Management prioritize completion of the project before initiating new contracts.

GREATER ACCRA REGION

Introduction

271. The Greater Accra Region had 29 Assemblies in 2025, comprising two metropolitan, 23 municipal, and four district Assemblies. The list of the 29 Assemblies, their status, capitals, and legislative instruments is provided in Appendix ‘A’.

272. We audited the books of the 29 Metropolitan, Municipal, and District Assemblies (MMDAs) for the 2025 financial year and issued management letters accordingly. All the Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of Annual Financial Statements

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

Year	No. of Assemblies	Assemblies with Audited Financial statements	No of Defaulting Assemblies	% of Defaulting Assemblies
2023	29	29	Nil	-
2024	29	29	Nil	-
2025	29	29	Nil	-

Sources of Income

274. In 2025, the 29 Assemblies reported total income of GH¢1,306,717,985.64. This comprised of internally generated funds (IGF), allocations from the District Assemblies Common Fund, government salary grants, and support from Ghana’s development partners.

Operational results

275. The 29 Assemblies reported total income of GH¢1,306,717,985.64 and incurred total expenditure of GH¢955,304,692.64, resulting in a surplus of GH¢351,413,293.00 for the period under review.

IGF Revenue Performance

276. Revenue collections by the 29 Assemblies amounted to GH¢406,177,512.94, representing an increase of GH¢78,351,166.73, or 23.90 percent, over the 2024 figure of GH¢327,826,346.21. The collections comprised property rates, fees, licenses, royalties, and other miscellaneous sources.

Assets and Liabilities

277. Total assets of the 29 Assemblies as at 31 December 2025 were GH¢5,435,612,970.43, whilst liabilities amounted to GH¢70,681,350.17, resulting in net assets of GH¢5,364,931,720.26. The assets comprised non-current assets of GH¢4,894,227,389.24, cash/bank balances of GH¢477,075,276.41, inventory of GH¢3,204,814.84, and receivables of GH¢61,105,489.94.

278. The schedules of total income, operational results, IGF performance, assets, and liabilities of the 29 Assemblies are provided in Appendices 'B' to 'E'.

Management Issues

Cash Irregularities

Overpayment of Commission to Outsourced Revenue Collector (Omni Strategies Limited) – GH¢5,117,261.51

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

280. Clause 7.1.1 of the Service Level Agreement (SLA) between the Accra Metropolitan Assembly (AMA) and Omni Strategy Ltd (OSL), dated 19 April 2024, for the provision of a centralized digital services and payment platform, states that the platform will be designed, built, implemented, and rolled out for the collection of all AMA revenue at no cost to AMA. All costs shall be borne fully by Omni Strategies. The recovery of costs from revenue collected is subject to the following conditions:

<table>
<tr><td colspan="2">OMNI shall be paid commission of the revenue or tolls, or all collections, subject to the following conditions.</td></tr>
<tr><td>If AMA receives less than what it is Currently collecting (Budget Target) for three 3) consecutive months;</td><td>OMNI Strategies shall pay the Assembly thirty percent (30%) of the difference.</td></tr>
<tr><td>During the 1st year or any year of under-performance.</td><td>OMNI Strategies shall earn fifteen percent (15%) of total collections to defray investment cost</td></tr>
<tr><td>AMA receives up to the Budget Target.</td><td>OMNI Strategies shall earn twenty percent (20%).</td></tr>
<tr><td>If OMNI exceeds the Budget Target but less than 100% of the set target.</td><td>OMNI Strategies shall earn twenty-five percent (25%).</td></tr>
<tr><td>If OMNI Strategy meets or exceeds the Budget set target/agreed target.</td><td>OMNI Strategies shall earn thirty percent (30%)</td></tr>
</table>

281. We noted irregularities regarding commission payments to Omni Strategies Limited.

282. Out of the total set target of GH¢37,920,737.33 for property rates, billboards, and signage, only GH¢16,984,404.10 (44.79 percent) was collected. However, a commission of 30 percent amounting to GH5,095,321.23 was paid to the contractor instead of GH¢2,547,660.62 (15 percent), resulting in an overpayment of GH¢2,547,660.62.

283. Additionally, Schedule G referenced in the agreement as the target set for business operating permits (BOP)was not included in the Service Level Agreement (SLA) submitted for audit. Management nevertheless paid a commission of 30 percent, amounting to GH¢2,569,600.89 to Omni Strategies without justification. Details are provided in table below:

Revenue Type	Revenue target set for 2025 per contract agreement	Total amount collected by OSL as at 31/12/2025	% of revenue target collected as at 31/12/2025	30% commission received by OSL	15% contractual commission per actual collection	Differences (Amount to be refunded by OSL)
Property Rate	32,185,737.33	16,480,754.10	51.2	4,944,226.23	2,472,113.11	2,472,113.12
Billboard and Signage	5,735,000.00	503,650.00	8.78	151,095.00	75,547.50	75,547.50
Sub-Total	**37,920,737.33**	**16,984,404.10**	**44.79**	**5,095,321.23**	**2,547,660.61**	**2,547,660.62**
Business operating Permit	Not included in SLA in Schedule G	8,565,336.30	-	2,569,600.89	-	2,569,600.89
Grand Total		**25,549,740.40**		**7,664,922.12**	**2,547,660.61**	**5,117,261.51**

284. This resulted in the contractor receiving an unjustified commission of GH¢5,117,261.51, thereby reducing AMA's share of revenue that could have been used for developmental projects. The practice also contributed to low revenue mobilization, adversely affecting planned activities.

285. We recommended that the Management of AMA recover the overpaid commission of GH¢5,117,261.51 from OSL into the Assembly's account. Failing recovery, the Coordinating Director and Finance Officer should be held jointly liable for refund of the amount. We further recommended that Management of AMA strictly enforce the contractual terms and ensure that future payments to the contractor are aligned with actual performance to enhance value for money.

Failure to collect revenue from **Smart City Parking Ghana Ltd** - GH¢146,271.45

286. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) provides that the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity and report to the office responsible for cash management any impending under-collection of revenue due and shortfalls in budget revenue.

287. Our review of contracts and related revenue records of AMA revealed that Management of the Assembly received GH¢523,345.50 out of total collections of GH¢2,232,056.50 from Smart City Parking Ghana Ltd, instead of the required 30 percent share of GH¢669,616.95. This resulted in unreceived revenue of GH¢146,271.45 for periods ranging between three and 20 months. Details are provided below.

Year	Total collection	30% Share of AMA GH¢	Amount Remitted GH¢	Difference GH¢
2024	1,285,699.50	385,709.85	168,605.50	217,103.35
2025	946,357.00	283,907.10	354,740.00	(70,832.90)
Total	**2,232,056.50**	**669,616.95**	**523,345.50**	**146,271.45**

288. Failure of Management to ensure the recovery of the Assembly's share of revenue denied AMA funds that could have financed development projects and service delivery. It also highlighted weak contract monitoring and revenue management controls, increasing risks of leakages and possible loss of funds.

289. We recommended that Management recover the unremitted amount of GH¢146,271.45, with interest at the prevailing Bank of Ghana rate, from the Contractor into the Assembly's account. Failing recovery, the Coordinating

Director and Finance Officer should be held jointly liable to refund the amount.

Outsourcing of easily collectible revenue to Omni Strategies Limited - GH¢2,983,505.06

290. Contrary to Section 7 of the PFM Act, 2016 (Act 921), we noted that Management of the AMA outsourced the collection of property rates and Business Operating Permit fees from 393 well-established and compliant institutions, including the Bank of Ghana, GCB Bank PLC, Accra Brewery PLC, and Graphic Communications Group Limited, to Omni Strategies Limited at a commission rate of 30 percent.

291. We noted that the 393 institutions, representing 4.2 percent of total ratepayers, voluntarily pay their bills without much effort from the contractor. These revenues could easily have been collected internally by IGF staff, thereby saving the Assembly from payment of commission. Details are provided below:

Revenue	**No. of Rate payers**	**Institutional payers**	**% of institutional payers**	**Revenue paid by institutional bodies** GH¢	**Commission (%)**	**Amount** GH¢
Property Rate	5975	270	4.5	7,666,462.57	30	2,299,938.77
BOP	3318	123	3.7	2,278,554.30	30	683,566.29
Total	**9,293**	**393**	**4.2**	**9,945,016.87**		**2,983,505.06**

292. This practice resulted in AMA paying avoidable commissions of GH¢2,983,505.06 during the period under review, funds that could otherwise have augmented IGF and been used for development projects and service delivery.

293. We recommended that Management realign its revenue collection strategy by collecting easily collectible streams internally and outsourcing only those beyond its operational capacity. We further recommended that Management liaise with its Legal Department to advise on acquisition of a centralised revenue management software to avoid exorbitant yearly commissions.

294. Management responded that easily collectible revenue could not be exempted from the contract with the contractor, as the management was intended to ensure total avoidance of physical contact with cash or cheques.

Lease of two-acre land at prime location without approval from the Minister responsible for Finance – GH¢5,140,000.00

295. Regulation 157 of the PFM Regulations, 2019 (L. I. 2378) provides amongst others that the Principal Spending Officer of a covered entity shall obtain prior written approval of the Minister Responsible for Finance for the lease or rental to permit the use of land of that covered entity. The Minister can only approve a lease of a land when the price of the rent is determined by an auction in accordance with the Auction Sales Act, 1989 (P.N.D.C.L. 230) at or above the market price for rent of similar land or building. A disposal or lease of land made without the prior written approval of the Minister Responsible for Finance shall be of no effect.

296. We noted that AMA leased land located at Kaneshie in Okaikwei South and at South Ridge in Ashiedu Keteke (near the Ghana Maritime Authority Head Office) to Hamm Company Limited for rental periods of 40 and 50 years respectively, with renewal options for 25 years, for a total rental amount of GH¢5,140,000 without approval of the Minister of Finance. Details are provided below.

Property	Location	Lessee	Lease date	Lease period	Renewal	Lump Sum Rental Amount Paid by Lessee GH¢
Land, measuring 1.09 acres or 0.44 hectares, located	Kaneshie in the Okaikwei South District – Greater Accra Region	HAMM Company Ltd	16/09/2025	40 years	25 years after expiration of the lease period	2,140,000.00
Land Measuring one (1) acre or 0.64 hectares	South Ridge residential area in Ashiedu Keteke District (Near Ghana Maritime Authority Head Office at Ridge)	HAMM Company Ltd	19/12/2025	50 years	25 years after expiration of the lease period	3,000,000.00
Total						**5,140,000.00**

297. The leases were effected without obtaining the required prior written approval of the Minister responsible for Finance and contrary to existing directives from the Office of the President on the lease of government lands.

298. Furthermore, AMA could not to provide evidence that the rental value was determined through a competitive auction process, contrary to the Regulations.

299. As a result, AMA was denied the future use of the land for public service delivery and development projects due to the long tenure of the lease to a private entity.

300. We recommended that Management recover and record the land onto the Assembly's asset register, as the agreements are null and void and of no legal effect. Management should also ensure that all future leases of Assembly lands and buildings comply with Regulations and government directives.

Failure to settle outstanding loan to the National Investment Bank (NIB) contracted using Government lands as collateral - GH¢11,120,242.34

301. Section 73 of the PFM Act, 2016 (Act 921), as amended, provides among others that a local government authority is liable for the debt and other obligations of that local government authority without recourse to government, unless otherwise explicitly guaranteed by government in accordance with Act 921.

302. Section 74 of PFM Act, 2016 (Act 921) further provides that a local government authority shall obtain prior written approval of the Minister for borrowing of an amount above the limit determined by the Minister responsible for finance.

303. The Board of the National Investment Bank (NIB) approved a short-term loan facility of GH¢10,000,000.00 in favour of AMA via account number 1102036055601 on 23 February 2018, to finance ongoing projects for four sub-metros. The loan duration was 12 months, commencing from the date of first disbursement, with interest of 28 percent.

304. In June 2019, the bank approved restructuring of the outstanding loan balance of GH¢10,593,397.30 over 48 months, using two Assembly bungalows with outhouses and adjoining bare land measuring approximately 1.13 acres, at Asylum Down (North Ridge), as collateral, without AMA seeking approval from the Minister of Finance.

305. A valuation conducted by Assenta Property Consulting in September 2018 assessed the property at an open market value of GH¢14,684,000.00 and a forced sale value of GH¢11,015,000.00. AMA also pledged its share of quarterly DACF receivables, IGF, and assignment of sub-metro receivables as security for the restructuring.

306. As of 30 November 2025, eight years after contracting the loan, AMA had repaid only GH¢602,370.54, leaving an outstanding amount of GH¢11,120,242.34.

307. This occurred despite AMA generating a cumulative IGF of GH¢163,087,855.74 between 2018 and 2024, without making adequate provision for the repayment.

308. The use of government property as collateral without approval from the Minister responsible for Finance, and failure to settle the outstanding loan, could lead to loss of public assets and economic benefits to the Assembly.

309. We recommended that Management make adequate budgetary provision from IGF to repay the outstanding loan and include repayment obligations in the Assembly's Medium-Term Development Plan and annual budgets. We also recommended that Management regularise the loan facility by submitting documentation through MLGCRA and the Greater Accra Regional Coordinating Council (RCC) to the Ministry of Finance for approval. Additionally, Management should refrain from pledging public assets as collateral without prior written approval of the Minister responsible for Finance.

Absence of Contract/Tenancy Agreements on the Operations of 56 Market Stores at La Maa me Market Area.

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

311. Regulation 31 of the PFMR, 2019 (L.I 2378) further requires that a Principal Spending Officer of a covered entity shall take effective and appropriate steps to collect money due to the covered entity.

312. Contrary to these provisions, Management of La Dadekotopon Municipal Assembly could not present leases or rental agreements for the operations of 56 lockable market stores situated at the La Maa Mli Market Area for audit.

313. As a result, the audit team was unable to ascertain the terms and conditions governing the allocation of the market stores.

314. This exposes the Assembly to risks of revenue loss, disputes with occupants, and weak accountability and transparency in the management of the market stores.

315. We recommended that Management strengthen its records management system to ensure all contract agreements and supporting documents are properly filed and readily available to enhance transparency, accountability, and effective audit oversight. We also recommended that Management of La Dadekotopon Municipal Assembly be sanctioned in accordance with Section 33 of the Audit Service Act, 2000 (Act 584)

Unaccounted revenue – GH¢116,666.00

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

317. We noted that 26 revenue collectors of Shai Osudoku Assembly failed to account for revenue collections totalling GH¢116,666.00, even though the collections were recorded in their respective cash books. Details are provided in the table below:

No.	Name of collector	GCR No.		Amount collected GH¢	Amount accounted for GH¢	Amount not accounted for GH¢
		From	To			
1	W. Asigbe	7046901	7046934	22,785.00	11,955.00	10,830.00
		7052501	7052600	2,145.00	915.00	1,230.00
		7046601	7046700	2,000.00	-	2,000.00
2	Asare Gyan	7770901	7771000	1,775.00	755.00	1,000.00
		7050101	7050200	1,660.00	400.00	1,260.00
3	John Tetteh	7045724	7045800	1,540.00	-	1,540.00
		1533637	1533692	1,120.00	-	1,120.00
4	John Adjeitey	7777919	7777936	360.00	-	360.00

5	Theophilus Titi	1547341	1547400	1,200.00	-	1,200.00
6	Jones Obu	1552415	1552443	540.00	-	540.00
		3826108	3826153	900.00	-	900.00
7	Philip Obeng	3836995	3837000	180.00	-	180.00
8	Joshua Adjertey	1523239	1523300	1,240.00	-	1,240.00
		3901	4000	2,000.00	-	2,000.00
		1526778	1526800	460.00	-	460.00
9	Foster Gakpo	1534154	1534200	1,880.00	-	1,880.00
		1526543	1526600	1,160.00	-	1,160.00
10	Marcus Selasi	3840667	3840681	300.00	-	300.00
		3842231	3842254	1,080.00	-	1,080.00
		3839360	3839400	845.00	-	845.00
11	Philip Obeng	3842769	3842800	640.00	-	640.00
12	Rodaline Narh	8553610	8553700	1,820.00	-	1,820.00
		4501	4600	2,000.00	-	2,000.00
		6643001	6643031	465.00	-	465.00
		3828401	3828497	1,940.00	-	1,940.00
13	Abigail Odei	7048836	7049354	7,440.00	-	7,440.00
		7048385	7049200	5,260.00	-	5,260.00
14	Mark Amewusu	3835625	3835667	865.00	-	865.00
		3827801	3827900	2,270.00	-	2,270.00
15	Theophilus Totimeh	8542801	8542852	1,060.00	-	1,060.00
		1534401	1534500	1,500.00	-	1,500.00
		3852701	3852733	780.00	-	780.00
16	Castro Nartey	3839501	3839536	720.00	-	720.00
		3839581	3839600	400.00	-	400.00
17	Alexander Nartey	3838601	3838622	440.00	-	440.00
		3828630	3828670	820.00	-	820.00
18	Quarshie Totimeh	1529401	1529500	2,090.00	-	2,090.00
		1901	2000	2,150.00	-	2,150.00
		1532001	1532100	2,050.00	-	2,050.00
19	Francis Doe	1539001	1539100	2,095.00	-	2,095.00
		1542301	1542400	2,075.00	-	2,075.00
		1534901	1535000	1,140.00	-	1,140.00
20	Richard Nartey	1529901	1530000	2,000.00	-	2,000.00
21	John Wanjoe	7773901	7774000	1,000.00	-	1,000.00
		7761001	7761100	1,000.00	-	1,000.00
22	Adolf Lartey	1501	1600	2,000.00	-	2,000.00
		5801	5861	1,220.00	-	1,220.00
		3801	3900	2,000.00	-	2,000.00
23	Solomon Vortia	1548401	1548500	1,720.00	-	1,720.00

24	George Ofori	1547901	1548000	780.00	-	780.00
25	Emmanuel Adjartey	1548801	1548900	60.00	-	60.00
26	Asare Gyan	3852201	3852300	1,740.00	-	1,740.00
		8545901	8546000	1,560.00	-	1,560.00
		0001101 -	1200	1,135.00	-	1,135.00
		8546001	8546100	1,750.00	-	1,750.00
		8548501	8548600	1,555.00	-	1,555.00
		6652701	6652800	2,000.00	-	2,000.00
		7765801	7765900	2,190.00	-	2,190.00
		201	300	2,000.00	-	2,000.00
27	W.Asigbe	7046801	7046900	2,000.00	-	2,000.00
		7052301	7052400	1,950.00	-	1,950.00
		7052601	7052700	2,180.00	-	2,180.00
28	Samuel K. Ahiavor	3841620	3841700	7,737.00	-	7,737.00
		3835301	3835400	5,364.00	-	5,364.00
		3841584	3841600	580.00	-	580.00
	Total			**130,711.00**	**14,025.00**	**116,666.00**

318. This resulted in loss of funds to the Assembly and deprived it of the resources needed for operations.

319. We recommended that the total amount of GH¢116,666.00 be recovered from the 26 revenue collectors, with sanctions, into the Assembly's account. Failing recovery, the Coordinating Director, Finance Officer, and Revenue Superintendent should be held jointly liable for the refund of the amount. We also recommended that Management strengthen oversight and controls over revenue management.

Unpresented Value Books

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

321. We noted that 10 revenue collectors of Shai Osudoku District Assembly failed to present 16 General Counterfoil Receipt (GCRs) booklets for audit verification. Details are provided below:

No.	From	To	Date of issue	To whom issued	To whom reissued
1	7047401	7047500	16/01/25	Benjamin Kwabla	Hassan Iddris
2	7051101	7051200	16/01/25	Benjamin Kwabla	
3	7051001	7051100	16/01/25	Benjamin Kwabla	Chistopher Amaney
4	7761401	7761500	02/04/2025	Benjamin Kwabla	Joshua Adjartey
5	0003901	0004000	05/05/2025	Benjamin Kwabla	
6	01531601	01531700	30/05/25	Benjamin Kwabla	
7	01534601	01534700	06/12/2025	Benjamin Kwabla	
8	7763301	7763400	02/04/2025	Benjamin Kwabla	Divine Ocansey
9	01531901	01532000	30/05/25	Benjamin Kwabla	
10	7764201	7764300	02/04/2025	Benjamin Kwabla	Richard Nartey
11	7767301	7767400	20/02/25	Benjamin Kwabla	Foster Gakpe
12	01534501	01534600	06/12/2025	Benjamin Kwabla	
13	01528601	01528700	30/05/25	Benjamin Kwabla	John Woryoe
14	01534701	01534800	06/12/2025	Benjamin Kwabla	John Tetteh
15	03853201	03853300	15/10/25	Joshua Quarshie	Bokor Selasi
16	8539301	8539400	11/03/2025	Joshua Quarshie	Elvis Kwao Kumah

322. Suppression of value books could result in loss of revenue to the Assembly for developmental activities.

323. We recommended that Management of the Assembly retrieve revenue collected with the GCRs from the collectors, with sanctions. Otherwise, the average value of collections per GCR booklet in the year should be computed for each of the 16 GCRs and the total amount recovered. Failing recovery, the Coordinating Director, Finance Officer, and Revenue Superintendent should be held jointly liable. We also recommended that Management step up supervisory roles over revenue management to prevent recurrence.

Unaccounted payments - GH¢14,750.00

324. Regulation 78 of the PFM Regulations, 2019 (L.I 2378) states among others that, a Principal Spending Officer of a covered entity is personally

responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists.

325. We noted at the Shai Osudoku Assembly that payments totalling GH¢14,750.00 for expenses such as capacity building programmes and donations were not supported with receipts, invoices, or activity reports. Details are provided below:

No.	Date	Details	Payee	Amt not accounted for GH¢	Remarks
1	20/05/25	Purchase of official presidential portraits	DCD	1,800.00	No receipt attached
2	9/30/2025	Funds for honorarium for media coverage of the Regional Minister's Visit	DCD	2,000.00	Non-acknowledgement of receipt
3	26/08/2025	Funds for DCE to attend capacity building programme	DCD	4,950.00	Non-acknowledgement of receipt
4	18/08/2025	Donation to the Methodist Chapel	DCD	3,000.00	Non-acknowledgement of receipt from the Church. Letter of gratitude attached did not indicate the amount received
5	02/09/2025	Cost of placement of advert on National dailies	DCD	3,000.00	Provide acquittals
	Total			**14,750.00**	

326. We could not assure ourselves that the Assembly benefited from these payments, which could lead to loss of funds.

327. We recommended recovery of GH¢14,750.00 from the Coordinating Director and Finance Officers into the Assembly's account.

Uncollected revenue - GH¢450,916.25

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

329. We noted that Management of four Assemblies failed to collect revenue totalling GH¢450,916.25 from business entities and operators of facilities during the period under review. A summary is provided in the table below:

Assembly	Name/ No. of defaulters	Revenue type	Location	Amount GH¢
Ayawaso North Municipal	American Tower Company (ATC)	Telecom Mast	Pig farm, Kotobabi & Newtown	25,766.00
	Internet Service Provider	Telecom Mast	Maamobi	10,736.75
	Blue clouds	Telecom Mast	Maamobi	4,663.75
	Vodafon GH	Telecom Mast	Newtown	36,186.95
	Helios Towers (Airtel-Tigo)	Telecom Mast	Nima Highway	5,883.75
	East tower	Telecom Mast	Behind St. Francis Sch	14,359.15
	Glo	Telecom Mast	Newtown &Maamobi	72,379.90
Ashaiman Municipal	Meridian Waste Limited	Franchise Agreement	Ashaiman	30,000.00
	Zoomlion Ghana Limited	Franchise Agreement	Ashaiman	30,000.00
La Dadekotopon Municipal	12 Defaulters	Restrooms (Toilet) operations	La-Tebu, La-Market and eight others	211,200.00
Ayawaso Central Municipal	Four defaulters	Restrooms (Toilet) operations	Alajo and Kotobabi	9,740.00
Total				**450,916.25**

330. Failure to collect revenue denied the Assemblies funds to implement planned programmes and improve the living conditions of residents.

331. We recommended that Management of the Assemblies take necessary steps, including legal action, to recover GH¢450,916.25 from the defaulters.

Failure to gazette fee fixing resolution

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

333. We noted that the fee-fixing resolution of Ningo Prampram District Assembly was not gazetted, published in a newspaper of wide circulation, displayed on the Assembly premises, nor in any public place within the district.

334. Despite failing to gazette the resolution, Management collected revenue using the fees specified in the un-gazetted documents.

335. This exposes the Assembly to legal action from aggrieved ratepayers and property owners, resulting in avoidable costs.

336. We recommended that Management take immediate steps to ensure that fee-fixing resolutions and bye-laws are gazetted and publicised to make them legally enforceable.

Failure to commit 20 percent IGF revenue to capital project

Paragraph 139 of the Ministry of Finance Budget Guidelines for the preparation of 2025 -2028 Medium Term Budget Estimates for MMDAs state among others that MMDAs should commit and use at least 20 percent of their IGF to initiate and or complete Capital Projects for the direct benefit of the citizenry.

337. Our review at Ada West and Ada East Assemblies disclosed that, although IGF generated amounted to GH¢7,162,883.46, Management failed to commit the mandatory 20 percent (GH¢1,432,576.69) to capital projects. Details are provided below:

Assembly	Total IGF GH¢	20% commitment required GH¢	Amount spent on IGF CAPEX GH¢	Variance GH¢	% committed
Ada West District	3,672,133.28	734,426.66	62,785.00	(671,641.66)	1.71
Ada East District	3,490,750.18	698,150.04	-	(698,150.04)	0.00
Total	**7,162,883.46**	**1,432,576.69**	**62,785.00**	**(1,369,791.69)**	

338. This shortfall adversely affected execution of capital projects in the districts.

339. We recommended that Management adhere to budget guidelines and commit GH¢1,432,576.69 in the revised 2026 fiscal year budget for capital projects. We also recommended sanctions against the Coordinating Director and Finance Officer in accordance with Section 96 of the PFM Act, 2016 (Act 921).

Payroll Irregularities

Unearned alary – GH¢10,770.30

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

341. We noted that Ashaiman Municipal Assembly validated and paid February 2025 salary of GH¢10,770.30 to Ms. Jemima Akweley Agyeman, a Principal Social Development Officer, who proceeded on study leave without pay effective 1 February 2025.

342. We recommended recovery of GH¢10,770.30 from Ms. Jemima Akweley Agyeman into the Auditor-General's Recoveries Account. Failing recovery, the Coordinating Director, Finance Officer, and Human Resource Officer should be held jointly liable.

Unremitted Tier 1 & 2 contributions and payment of penalty – GH¢24,903.94

343. Section 3 of the National Pensions Act, 2008 (Act 766), as amended, requires that an employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a

worker's contribution of an amount equal to five and half per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker. Also, out of the total contribution of eighteen and a half per centum an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker. Thirteen and half per centum to the first -tier mandatory basic national social security scheme, and five per centum to the second-tier mandatory occupational pension scheme.

344. We noted that Ayawaso East Assembly failed to remit Tier 1 and 2 contributions of 54 staff members totalling GH¢17,929.92 for August and September 2025.

345. Additionally, the Assembly defaulted in timely payment of Social Security and National Insurance Trust (SSNIT) contributions for December 2024 and January 2025, incurring penalties of GH¢6,974.02.

346. We recommended that Management remit GH¢17,929.92 to Fund Managers and that the Coordinating Director and Finance Officer be held personally liable to refund GH¢6,974.02 into the Assembly's account.

Contract Irregularity

Completed projects not in use

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

348. We noted that Ashaiman Municipal Assembly completed construction of a 20-seater water closet toilet facility at Community 22 Polyclinic under the Water, Sanitation, and Hygiene (WASH) Programme in 2022. However, the facility has not been put to use for over 36 months and is deteriorating. Pictures are shown below:

349. Management stated the completed project should rather be used as an office space. Consequently, the facility remains unused, leading to deterioration and requiring additional funds to restore it.

350. We recommended that Management resolve challenges hindering usage and ensure the project is put to use.

Assets Management Irregularity

Hospital equipment not put to use – GH¢411,400.00

351. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that Adentan Municipal Assembly procured hospital equipment worth GH¢411,400.00 for the newly constructed Ashaley Botwe Health Centre in December 2025, which has not been put to use as at the date of our audit. Details are provided below.

No.	Item Description	Quantity (Pcs)	Unit Cost GH¢	Total Cost GH¢
1	Haematology Analyzer (3 part) unit	1	97,400.00	97,400.00

2	Coloured Scan Machine	1	56,500.00	56,500.00
3	Microscope CX.23	1	45,500.00	45,500.00
4	BP Monitor manual Accosson	2	900.00	1,800.00
5	(Black) digital BP monitor	2	1,350.00	2,700.00
6	Hospital bed (4 crank)	3	12,500.00	37,500.00
7	Bedside lockers	3	2,400.00	7,200.00
8	Wheelchairs (with commode	2	6,500.00	13,000.00
9	Weighing scale (manual)	2	650.00	1,300.00
10	Weighing scale (digital)	1	2,250.00	2,250.00
11	Adult scale (manual)	2	950.00	1,900.00
12	Infantometer see 416	1	8,700.00	8,700.00
13	Dressing trolley (2 steps with drawer)	2	3,100.00	6,200.00
14	Autoclave 35L	1	25,000.00	25,000.00
15	Centrifuge (2 bucket)	1	3,000.00	3,000.00
16	Simple delivery bed	1	13,500.00	13,500.00
17	Examination couch	1	6,900.00	6,900.00
18	Foetal Doppler-jumper	1	3,600.00	3,600.00
19	Suturing kit	1	1,500.00	1,500.00
20	ENT examination set	2	2,325.00	4,650.00
21	Shelve (metallic)	4	5,250.00	21,000.00
22	Washing machine twin tub (13KG)	1	8,500.00	8,500.00
23	Waiting area bench (metal 3 in 1)	4	3,000.00	12,000.00
24	Office Table (small)	3	5,000.00	15,000.00
25	Office Swivel Chairs	4	3,700.00	14,800.00
	Total			**411,400.00**

352. As a result, the equipment may deteriorate or become obsolete if not put to use within a reasonable time.

353. We recommended that Management address challenges preventing use of the equipment and ensure they put to use.

NORTH EAST REGION

Introduction

354. The North East Region had six Assemblies in 2025, comprising of two municipalities and four district Assemblies. The list of Assemblies, their capitals, status, and legislative instruments is attached as Appendix 'A'.

355. We audited the books and accounts of the six Assemblies for the 2025 financial year and issued management letters accordingly.

Financial Reporting

Submission of annual financial statements

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

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2023	6	6	Nil	
2024	6	6	Nil	
2025	6	6	Nil	

Sources of income

357. The six Assemblies operated with total income of GH¢149,249,691.29, comprising of internally generated funds (IGF), District Assemblies Common Fund (DACF) allocations, government salary grants, and support from Ghana's development partners. This represented an increase of GH¢37,592,623.25 (33.67 percent) over the 2024 figure of GH¢111,657,068.04.

Operational results

358. The Assemblies reported total income of GH¢149,249,691.29 and total expenditure of GH¢75,582,547.23, resulting in a surplus of GH¢73,667,143.91.

IGF revenue performance

359. The six Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure.

360. IGF revenue collected by the six Assemblies was GH¢1,652,893.92. This indicated an increase of GH¢268,917.48 or 19.43 percent over the 2024 IGF revenue of GH¢1,383,976.44.

Assets and Liabilities
361. The total assets of the six Assemblies as at 31 December 2025 were GH¢394,331,830.34. Two Assemblies recorded a total liability of GH¢1,248,373.18.

362. The schedules of total income, operational results, IGF performance, assets and liabilities of the six Assemblies are provided in Appendices B to E.

Management Issues

Cash Irregularity

Weak revenue mobilisation drive – GH¢32,163.09
363. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires the Spending Officer of each covered entity to take effective and appropriate steps to collect money due to the covered entity and report to the office responsible for cash management any impending under – collection of revenue due and shortfalls in budget revenue.

364. Our audit revealed weak revenue mobilization mechanism in the collection of internally Generated Funds in two Assemblies. In 2025, 23 persons and businesses defaulted in the payment of business operating permits and store rents amounting to GH¢32,163.09. The summary is provided in the table below:

Assembly	Description	Number of Defaulters	Amount (GH¢)
West Mamprusi Municipal	Market Stores	22	10,980.00
Chereponi District	Business Operation permit from a Telecom Mast	1	21,183.09
Total		**23**	**32,163.09**

365. We advised management to adopt effective strategies to enhance revenue mobilisation and reduce reliance on external funding.

NORTHERN REGION

Introduction

366. The Northern Region had 16 Assemblies in 2025, comprising one metropolitan, five municipalities, and 10 district Assemblies. The list of Assemblies, their capitals, status, and legislative instruments is attached as Appendix 'A'.

367. We audited the books and accounts of the 16 Assemblies for the 2025 financial year and issued management letters accordingly.

Financial Reporting

Submission of annual financial statements

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

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2023	16	16	Nil	
2024	16	16	Nil	
2025	16	16	Nil	

Sources of income

369. The 16 Assemblies reported total income of GH¢403,868,354.02 in 2025, compared with GH¢309,959,654.37 in 2024, an increase of GH¢93,908,699.65. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

Operational results

370. Total income was GH¢403,868,354.02 and total expenditure GH¢405,067,370.71, resulting in a deficit of GH¢1,199,016.69 for the period under review.

IGF revenue performance

371. The 16 Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources to support their expenditure. IGF collections totalled GH¢11,500,473.28, an increase of GH¢2,076,427.94 or 22.03 percent over the 2024 figure of GH¢9,424,045.34.

Assets and Liabilities

372. Total assets of the 16 Assemblies as at 31 December 2025 were GH¢6,602,169,621.42, with total liabilities of GH¢1,806,733.77, resulting in net assets of GH¢6,600,362,887.65.

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

Management Issues

Cash Irregularities

Weak revenue mobilisation drive – GH¢92,680.00

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

375. Our audit revealed weak revenue mobilization mechanisms in the collection of internally generated funds in two Assemblies. In 2025, 71 persons and businesses defaulted in paying business operating permits and store rents amounting to GH¢92,680.00. The summary is provided in the table below:

Assembly	Description	Number of Defaulters	Amount
Saboba District	Market stores rent	43	10,320.00
Kpandai District	Business Operating permit	28	82,360.00
Total		**71**	**92,680.00**

376. We advised Management to adopt effective strategies to enhance revenue mobilisation and reduce reliance on external funding sources.

377. Management responded that measures had been initiated to collect the revenue from defaulters.

OTI REGION

Introduction

378. The Oti Region had nine Assemblies in 2025, comprising three municipal and six district Assemblies. The list of the nine Assemblies, their capitals, status, and Legislative Instruments is attached as Appendix ‘A’.

379. We audited the books and accounts of the nine Assemblies for the 2025 financial year and issued management letters accordingly.

Financial Reporting

Submission of Annual Financial Statements

380. All nine Assemblies, except Krachi East and Krachi West Municipal Assemblies, submitted their financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). We issued our opinion on the financial statements of the seven Assemblies. The table below shows the annual financial statements submitted over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2023	9	9	Nil	-
2024	9	9	Nil	-
2025	9	7	2	22

Sources of Income

381. The seven Assemblies operated with a total income of GH¢124,664,319.40, representing an increase of GH¢20,716,504.73, or 19.93 percent, over the 2024 figure of GH¢103,947,814.67. Income comprised of internally generated funds (IGF), District Assemblies Common Fund (DACF) allocations, government salary grants, and support from Ghana’s development partners.

Operational results

382. The Assemblies reported total income of GH¢124,664,319.40 and total expenditure of GH¢71,241,990.32, resulting in a surplus of GH¢53,422,320.18 for the period under review.

IGF Revenue Performance

383. The seven Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies reported total income of GH¢5,003,153.88 in 2025, representing an increase of GH¢2,024,315.18 or 67.96 percent over the 2024 figure of GH¢2,978,838.70.

Assets and Liabilities

384. Total assets of the seven Assemblies as at 31 December 2025 were GH¢529,296,721.64, whilst total liabilities stood at GH¢4,442,514.93, resulting in net assets of GH¢524,854,206.71.

385. The schedules of total income, operational results, IGF performance, assets, and liabilities of the nine Assemblies are provided in Appendices 'B' to 'E'.

SAVANNAH REGION

Introduction

386. The Savannah Region had seven Assemblies in 2025, comprising two municipal and five district Assemblies. The list of Assemblies, their capitals, status, and legislative instruments is attached as Appendix 'A'.

387. We audited the books and accounts of all seven Assemblies for the 2025 financial year and issued management letters accordingly. The Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of annual financial statements

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

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2023	7	7	Nil	
2024	7	7	Nil	
2025	7	7	Nil	

Sources of income

389. The seven Assemblies operated with total income of GH¢152,933,790.32 in 2025, comprising internally generated funds (IGF), district assemblies common fund (DACF) allocations, government salary grants, and support from Ghana's development partners. This represented an increase of GH¢46,322,782.77 or 43.45 percent, over the 2024 figure of GH¢106,611,007.55.

Operational results

390. The seven Assemblies reported total income of GH¢152,933,790.32 and total expenditure of GH¢89,969,115.91, resulting in a surplus of GH¢62,964,674.41 for the period under review.

IGF revenue performance

391. The seven Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected IGF of GH¢5,458,046.14 in 2025, representing a decrease of GH¢341,256.75 or 5.88 percent, over the 2024 figure of GH¢5,799,302.89.

Assets and Liabilities

392. Total current assets of the seven Assemblies as at 31 December 2025 were GH¢265,685,032.44, whilst liabilities stood at GH¢597,808.92, resulting in net assets of GH¢265,087,223.52.

393. The schedules of total income, operational results, IGF performance, assets, and liabilities of the seven Assemblies are provided in Appendices 'B' to 'E'.

UPPER EAST REGION

Introduction

394. The Upper East Region had 15 Assemblies in 2025, comprising four municipal and 11 district Assemblies. The list of Assemblies, their legislative instruments, district capitals, and status is attached as Appendix 'A'.

395. We audited the books and accounts of all 15 Assemblies for the 2025 financial year and issued management letters accordingly. All the 15 Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of Annual Financial Statements

396. In 2025, all 15 Assemblies submitted their financial statements for audit validation in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We issued our opinions on the financial statements of the 15 Assemblies. The table below shows compliance over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2023	15	14	1	6.67
2024	15	14	1	6.67
2025	15	15	0	-

Sources of Income

397. The Assemblies received total income of GH¢358,772,520.22 in 2025, comprising of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund (DACF), government salary grants, and support from Ghana's development partners. This represented an increase of GH¢100,777,763.79 or 39.06 percent, over the 2024 figure of GH¢257,994,756.43.

Operational results

398. The Assemblies reported total income of GH¢358,772,520.22 and total expenditure of GH¢207,285,600.35, resulting in a surplus of GH¢151,486,919.87 for the period under review.

IGF revenue performance

399. The 15 Assemblies collected IGF from property rates, fees, licenses, royalties, and other miscellaneous sources to support their expenditure. The Assemblies collected IGF of GH¢10,395,465.60 during the year. This represented an increase of GH¢2,618,939.40 or 33.68 percent over the 2024 collection of GH¢7,776,526.20.

Assets and Liabilities

400. Total assets of the 15 Assemblies as at 31 December 2025, were GH¢1,745,678,421.24, whilst total liabilities stood at GH¢ 4,686,531.31, resulting in net assets of GH¢1,740,991,889.93.

401. The schedules of total income, operational results, IGF performance, assets, and liabilities of the 14 Assemblies are provided in Appendices B to E.

Management Issues

Cash Irregularities

Weak revenue mobilisation drive – GH¢240,665.00

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

403. Internally Generated Funds constitute a significant part of the sources of revenue of the Assemblies. In 2025, projected rent revenue from three Assemblies totalled GH¢247,115.00. Out of this amount, GH¢6,450.00 representing 2.6% was collected, leaving GH¢240,665.00 uncollected. Details are provided below.

District	Category	Tenants	Rent Budgeted	Rent Collected	Difference
Kassena Nankana West District Assembly	Market Stores	16	17,270.00	4,450.00	12,820.00
Bolgatanga Municipal Assembly	Toilet facilities, Market stores, Business operating permits	209	180,105.00	2,000.00	178,105.00

Bongo District Assembly	Official bungalows and market stores	71	49,740.00	0	49,740.00
Total		**296**	**247,115.00**	**6,450.00**	**240,665.00**

404. We recommended that Management devise innovative ways to improve revenue mobilization and reduce reliance on external funding sources.

Non – Utilization of IGF on capital projects

405. Paragraph 139 of the 2025–2028 Budget Preparation Guidelines issued by the Ministry of Finance requires that Metropolitan, Municipal and District Assemblies (MMDAs) to commit at least 20 percent of their Internally Generated Funds (IGF) towards initiating or completing capital projects that directly benefit the citizenry.

406. Notwithstanding the above guidelines, Management of three Assemblies generated a total IGF of GH¢5,194,212.05 but failed to commit the required 20% (GH¢1,038,842.36) on capital projects. Our further review showed that the Assemblies committed GH¢53,806.00, representing 5% of the required allocation even though the Assembly had ongoing capital projects. Details provided below:

District	Amount Generated	20% to be committed to Capital Expenditure	Amount Committed to Capital Expenditure	Variance	Rate Committed
Kassena Nankana West	969,574.82	193,914.96	19,806.00	174,108.96	2.04%
Bolgatanga Municipal	3,278,000.00	655,600.00	0	655,600.00	0%
Bawku West	946,637.23	189,327.00	34,000.00	155,327.00	3.59
Total	**5,194,212.05**	**1,038,842.36**	**53,806.00**	**985,036.40**	

407. This practice in our view constitutes financial indiscipline. We therefore recommended that Management of the Assemblies are sanctioned in line with section 98 of the Public Financial Management Act, 2016 (Act 921) as amended for breach of financial discipline.

408. Management explained that the IGF mobilized for the period was inadequate to finance capital projects.

Unpresented Value Books

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

410. Our review of the stock register revealed that two revenue collectors from the Kassena Nankana West District Assembly failed to present two general counterfoil receipt books issued to them for audit. Details are provided below.

No.	Name of collector	GCR Number	Date Issued
1	Akwopore Alexander	8049101 - 8049200	24/06/2025
2	Ababora Thomas A.	8049301 - 8049500	24/06/2025

411. The failure of Management to ensure the prompt return and proper accounting of completed value books exposes the North East Gonja District Assembly to the risk of revenue suppression, misappropriation, and weak accountability over revenue collections.

412. We therefore recommended that Management should recall all outstanding value books for our inspection. We further urged Management to institute adequate control measures to ensure the proper issuance, utilisation, return, and accountability of value books.

413. Management responded that the revenue collectors were not available at the time of the audit. However, they had been informed to present the value books for audit inspection.

Unaccounted payments – GH¢91,478.87

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

415. We noticed that management of two Assemblies namely, Bawku West District and Tempane District made payments totalling GH¢91,478.87 on 28 payment vouchers for various activities without supporting the payments with documents such as receipts, invoices, statement of claims, invitation letters and others to authenticate the transactions. Details are provided below:

No.	District	No. of PVs	Amount
1	Bawku West District	15	65,410.00
2	Tempane District	13	26,068.87
Total		**28**	**91,478.87**

416. In view of the failure of the Assemblies to provide the relevant supporting documents and attachments in respect of the payments, we could not ascertain the genuineness, validity, and regularity of the transactions.

417. We therefore recommended the recovery of the unsubstantiated amount of GH¢91,478.87 from the Coordinating Directors and Finance Officers into the accounts of the respective Assemblies.

418. Management noted our recommendation for compliance.

UPPER WEST REGION

Introduction

419. The Upper West Region had 11 Assemblies in 2025, comprising five municipal and six district Assemblies. The list of the 11 Assemblies, their capitals, status, and Legislative Instruments is attached as Appendix 'A'.

420. We audited the books and accounts of all 11 Assemblies for the 2025 financial year and issued management letters accordingly. The 11 Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of annual financial statements

421. All the 11 Assemblies submitted their 2025 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2023	11	11	Nil	
2024	11	11	Nil	
2025	11	11	Nil	

Sources of Income

422. The 11 Assemblies operated with a total income of GH¢226,577,417.36 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners. The total income of GH¢226,577,417.36 represented an increase of GH¢50,900,080.10 or 28.97 percent over the 2024 figure of GH¢175,677,337.26.

Operational results

423. The 11 Assemblies reported total income of GH¢226,577,417.36 and incurred total expenditure of GH¢166,638,083.64, resulting in surplus of GH¢59,939,333.74 for the period under review.

IGF Revenue Performance

424. The 11 Assemblies in 2025 collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF revenue of GH¢9,079,653.73 as against GH¢5,833,933.94 in 2024 representing an increase of GH¢3,245,719.79 or 55.64 percent.

Assets and Liabilities

425. Total assets of the 11 Assemblies as at 31 December 2025, was GH¢1,054,943,318.68 whilst total liabilities stood at GH¢7,656,497.36, resulting in the net assets of GH¢1,047,286,821.32.

426. The schedules of total income, operational results, IGF performance, assets and liabilities of the 11 Assemblies are provided in Appendices B to E.

Management Issues

Cash Irregularities

Unaccounted revenue – GH¢60,292.90

427. Regulation 46 of the Public Financial Management Regulation, 2019 (L.I. 2378) states among others that a Principal Spending Officer shall ensure that non-tax revenue collected is immediately lodged in gross within twenty-four hours in the designated bank account.

428. During our review of the accounts of two Assemblies, we noted control lapses in the revenue collection processes. Our examination of revenue collected showed that seven revenue collectors failed to account for IGF of GH¢60,292.90 out of a total revenue of GH¢99,175.90 collected. Details are provided in the table below:

Area Council	Name of collector	Collectors GCR No.	Amount collected	Amount Accounted For	Amount not Accounted
Sissala West District Assembly					
Pulima	Banyisah Rahim Venu	1667794 – 797	6,075.00	-	6,075.00
		1667799 – 800	4,340.00	-	4,340.00
		6467001	1,700.00	-	1,700.00

Area Council	Name of collector	Collectors GCR No.	Amount collected	Amount Accounted For	Amount not Accounted
		6466448 – 500	5,175.00	4,685.00	490.00
Sub – Total			**17,290.00**	**4,685.00**	**12,605.00**
Wa West District Assembly					
Mwini-era W. Peter			14,433.90	7,188.00	7,245.90
Hon. Ambrose Ganbuzia			12,913.00	-	12,913.00
Moses Konyeni			4,448.00	-	4,448.00
Dabo/Dorimon			18,636.00	9,025.00	9,611.00
Dery Alex			18,055.00	13,385.00	4,670.00
Zoyaari Thomas			13,400.00	4,600.00	8,800.00
Sub – Total			**81,885.90**	**34,198.00**	**47,687.90**
Gross total			**99,175.90**	**38,883.00**	**60,292.90**

429. In order to avoid the misuse and misappropriation of public funds, revenue collectors are required to account for their collections promptly, and in any case, on a daily basis to their respective Assemblies.

430. We recommended that the total amount of GH¢60,292.90 should be recovered from the revenue collectors into the accounts of the Assemblies. We further urged Management to strengthen internal controls over revenue collection and monitoring to prevent a recurrence of the irregularity.

Weak revenue mobilisation drive – GH¢102,575.80

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

432. Our audit revealed weaknesses in the revenue mobilisation mechanisms of the Jirapa Municipal Assembly relating to the collection of Internally Generated Funds (IGF). We noted that during the 2025 financial year, one hundred and forty-six (146) occupants of market stores and residential accommodation defaulted in the payment of rents amounting to GH¢102,575.80. The summary is provided in the table below:

Type of Rent	No. of Defaulters	Budgeted	Actual Collected	Variance
Residential	110	111,800.00	39,245.00	72,555.00
Market store	36	34,820.00	4,799.20	30,020.80
Total	**146**	**146,620.00**	**44,044.20**	**102,575.8**

433. We advised Management of the Jirapa Municipal Assembly to adopt effective strategies to enhance revenue mobilisation and improve the collection of Internally Generated Funds in order to reduce reliance on external funding sources.

434. Management stated that efforts were ongoing to recover the outstanding revenue and that measures had also been put in place to ensure efficient and effective revenue collection.

Unpresented value books – GH¢30,800.00

435. Regulation 147 of the Public Financial Management Regulations, 2019 (LI 2378) requires a principal spending officer to be responsible for the efficient control of the value books of the covered entity.

436. We noted control lapses in the management of value books in the Wa West District Assembly. As part of the control measures to ensure full accountability of value books, revenue collectors must complete and return one value book before another is issued. Our review of the stock register disclosed that the Assembly issued 49 market toll booklets, and 1800 stickers valued at GH₵30,800.00 to five revenue collectors were not presented for audit. Details are provided in the table below.

No.	Period Of Issue	Collector	Area Council	Type of Value Book	No. of Booklets	Value
1	10/03/25-15/04/25	Domanye Ibrahim	Dorimon	Market tolls	13	2,600.00
2	18/03/25	Moses Konyeni	Revenue Insp.	Market tolls	5	1,000.00
3	30/07/25-23/09/25	Moses Konyeni	Dorimon	Market tolls	16	3,200.00
4	15/10/25	Arah Michael	Lassie	Market tolls	5	1,000.00
5	28/11/25	Abdulai Ahmed	Dorimon	Market tolls	10	2,000.00
6	21/03/25	Yango M. Crispin	Assembly	Motorcycle Stickers	1200	6,000.00
7	21/03/25	Yango M. Crispin	Assembly	"Cando" Stickers	100	2,500.00
8	21/03/25	Yango M. Crispin	Assembly	Tricycle Stickers	500	12,500.00
	Total				**1849**	**30,800.00**

437. The issuance of multiple value books to a single revenue collector at the same time, in our view, exposes the Assembly to the risk of revenue suppression, misappropriation, and weak accountability over revenue collections.

438. We therefore recommended that Management should recall all outstanding value books for our inspection. We further urged Management to institute effective control measures to ensure the proper issuance, utilisation, return, and accountability of value books.

439. Management promised to retrieve the value books and present them for audit inspection.

Unaccounted Payments – GH¢201,300.97

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

441. We noted that, management of three Assemblies made payment totalling GH¢201,300.97 for various activities without supporting the payments with relevant documents such as receipts, invoices, statement of claims etc., to authenticate the transactions. The summary is provided below.

No.	Assembly	No. of PV	Amount
1	Lambussie District	23	7,686.00
2	Jirapa Municipal	2	100,529.97
3	Wa Municipal	4	93,085.00
	Total	**29**	**201,300.97**

442. In view of the failure of the Assemblies to provide the relevant attachments to the payments, we could not ascertain the genuineness of the transactions.

443. We therefore recommended recovery of the unsubstantiated amount of GH¢201,300.97 from the Coordinating Directors and Finance officers into the accounts of the Assemblies.

Non – utilisation of IGF on capital projects

444. Paragraph 139 of the 2025-2028 Budget Preparation Guidelines issued by the Minister of Finance enjoins MMDAs to commit at least 20 per cent of

the Internally Generated Funds (IGF) to initiate and/or complete Capital Projects for the direct benefit of the citizenry.

445. Contrary to the above provision, we noted that the Management of two Assemblies generated a total IGF GH¢3,466,037.51 but failed to commit the required 20% (GH¢693,207.50) on capital projects. Our further review showed that even though the Assembly had ongoing capital projects, the entire amount was spent on recurrent expenditure. Details are provided below.

Assembly	IGF collected	Required 20%	Amount Committed to Capital Projects
Lambussie District	493,988.05	98,797.61	Nil
Wa Municipal	2,972,049.46	208,260.00	Nil
Total	**3,466,037.51**	**307,057.61**	

446. This practice by the Management of the Assemblies could discourage the citizens from paying rates and levies when there is nothing to show by the Assemblies for the usage of the IGF collected.

447. The usage of the 20% of IGF on recurrent expenditure instead of capital expenditure constitutes financial indiscipline.

448. We recommended that Management of the Assemblies are sanctioned in line with section 98 of Public Financial Management Act, 2016 (Act 921) as amended for breach of financial discipline.

Payroll Irregularities

Unearned Salaries – GH¢10,027.47

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

450. Our review of payroll records at the Environmental Health Unit of the Sissala West District Assembly disclosed that Mr. Mohammed Gadafi Nasagri, who vacated post between June and August 2025 received salaries, which resulted in unearned salaries of GH¢10,027.47. Details are provided below:

Staff ID	Name of Staff	Job / Rank	Period of Unearned Salary	Gross Salary	Income Tax	Net
1443807	Mohammed Gadafi Nasagri	Env't Health Asst.	June – July 2025	7,660.72	1,044.18	6,616.54
			August 2025	3,960.58	549.65	3,410.93
Total				**11,621.30**	**1,593.83**	**10,027.47**

451. We urged management to ensure that, the unearned salary of GH¢10,027.47 is recovered from Mr. Mohammed Gadafi Nasagri failure of which the amount should be refunded by the salary validators and same paid into the Auditor-General's Recoveries Account number 1018331470015 with the Bank of Ghana or 1011200005912 with the GCB Bank Plc.

Procurement And Store Irregularities

Laptops not Accounted for - GH¢93,400.00

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

453. Contrary to the above, we observed weak oversight on the Management of assets of the Jirapa Municipal Assembly. This was confirmed during our follow up on 14 laptops procured between 28/11/2024 and 16/12/2025 at a cost of GH₵117,600.00. Whereas three of the 14 laptops were distributed and duly accounted for, there were no records on how the remaining 11 laptops valued at GH₵93,400.00 were distributed. Details of 11 laptops are provided in the table below:

SRA Date	SRA No.	Laptop Type	Supplier	Qty	Unit Price	Amount
16/12/25	0056413	Hp Notebook i3-1125G4	S-BEE TECH	1	7,800.00	7,800.00
16/12/25	0056412	Hp Omni book Core 5 flip 360	S-BEE TECH	2	9,000.00	18,000.00
19/05/25	0056369	Hp Laptop '14	Iman Group	1	7,600.00	7,600.00
06/06/25	0056376	15'' FHD Computer (AI	First (1st) Choice	1	13,500.00	13,500.00

		POWERED LAPTOP)				
06/06/25	0056376	Bite Cool Laptop	First (1st) Choice	1	8,500.00	8,500.00
28/08/24	0056351	Dell Latitude 5490 Laptop	Iman Group	3	7,600.00	22,800.00
28/08/24	0056351	Hp Laptops	Iman Group	2	7,600.00	15,200.00
Total				**11**	**61,600.00**	**93,400.00**

454. We recommended that Management produce the 11 laptops for audit verification failure of which the cost should be recovered from the MCD and the MFO. We further urged Management to exercise supervisory control over the management of assets of the Assembly.

455. Management stated that letters have been served on the affected officers to present the laptops for audit inspection.

Store items unaccounted for – GH¢151,060.00

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

457. Our examination of store records at the Lambussie District Assembly revealed discrepancies between the quantities of bulbs and streetlights recorded in the store ledger and the actual physical stock supplied by the Upper West Regional Coordinating Council. This was confirmed during our stock-taking exercise, where shortages were identified between the physical stock balances and the ledger quantities of bulbs and streetlights.

458. The shortages, valued at GH¢151,060.00, could not be accounted for by Management. Details are provided below:

Store Item	Supplier	Store Ledger Folio No.	Balance Date	Unit	Qty per Store Ledger	Physical Quantity in Store	Diff	Unit Price	Amount
					A	**B**	**C=A-B**		
Bulbs (13 Watts)	RCC-UWR	00450	17-07-24	Boxes	124	47	77	400.00	30,800.00
Bulbs (6 Watts)	RCC-UWR	00452	17-07-24	Boxes	248	7	241	260.00	62,660.00
Street lights	RCC-UWR	00453-00456	26-12-24	Pcs	119	85	34	600.00	20,400.00
Bulbs (9 Watts)	RCC-UWR	00588	17-07-24	Boxes	124	0	124	300.00	37,200.00
Total					**637**	**139**	**498**		**151,060.00**

459. This situation revealed the absence of supervisory control over the activities of the storekeeper by Management. The beneficiary communities were therefore denied the benefit of the use of these streetlights.

460. We recommended that the total value of the items costing GH¢151,060.00 should be recovered from the MFO and MCD into the account of the Assembly, for failure to exercise effective supervisory control over the stores.

461. Management responded that they have initiated processes to retrieve documentation relating to the items in order to account for them.

VOLTA REGION

Introduction

462. The Volta Region had 18 Assemblies in 2025, comprising seven municipal and 11 district Assemblies. The list of the Assemblies, their legislative instruments, capitals, and status is provided as Appendix 'A'.

463. We audited the books of the 18 Municipal and District Assemblies for the 2025 financial year and issued management letters accordingly. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of annual financial statements

464. All the 18 Assemblies submitted their 2025 financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). We issued our opinion on the financial statements of the 18 Assemblies accordingly.

Year	No. of Assemblies	Assemblies with audited financial statement	No. defaulting Assemblies	Percentage of defaulting Assemblies
2023	18	18	0	0
2024	18	18	0	0
2025	18	18	0	0

Source of Income

465. The 18 Assemblies operated with a total income of GH¢373,012,334.67 (46% increase) during the year as against GH¢254,812,710.41 recorded in 2024. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grants, and support from Ghana's Development Partners.

Operational results

466. The 18 Assemblies reported total income of GH¢373,012,334.67 and incurred total expenditure of GH¢246,171,532.44, resulting in surplus of GH¢126,840,802.23 for the period under review.

Internally Generated Funds (IGF)

467. The 18 Assemblies collected a total amount of GH¢23,857,234.48 as IGF during the year. This represented an increase of GH¢4,168,089.63 or

(21%) as compared to the 2024 figure of GH¢19,689,144.85. The Assemblies collected IGF from property rate, fees, licenses, royalties, fines, penalties etc.

Assets and Liabilities

468. Total assets of the 18 Assemblies as at 31 December 2025 was GH¢1,371,833,916.31 while the liabilities amounted to GH¢29,034,375.71 resulting in net assets of GH¢1,342,799,540.60. The assets comprised non-current assets of GH¢1,212,878,678.80, Cash and Bank balances of GH¢157,175,776.42, and Receivables of GH¢1,779,461.09.

469. The schedules of total income, operational results, IGF performance, assets and liabilities of the 11 Assemblies are provided in Appendices B to E.

Management Issues

Cash Irregularities

Uncollected revenue - GH¢634,867.19

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

471. We however noted that Management of five Assemblies failed to collect rent and business operating permits (BOP) totaling GH¢634,867.19 from occupants of Government bungalows and business operators as summarised below.

No	Assembly	No of defaulters/ location	Type of Rent	Outstanding GH¢
1	Anloga District	25	Official bungalow	63,100.00
		52	BOP	86,504.00
2	South Tongu District	65	Official bungalow	49,390.00
		Dabala Market	Market toll	21,335.00
		Sogakope Market	Market toll	22,710.00
3	Agotime District	106	BOP	57,562.19
4	Akatsi South Municipal	41	BOP	183,900.00
5	Ho West District	269	BOP	150,366.00
	Total	**558**		**634,867.19**

472. Failure to collect the accrued revenue deprived the Assemblies of funds needed to implement planned programmes for the benefit of the residents within their communities and could also result in their continued reliance on DACF to finance recurrent expenditure other than capital and development projects.

473. We recommended that Management vigorously pursue the defaulters, including initiating legal action where necessary, for recovering GH¢634,867.

Inefficient IGF Collection

474. Section Regulation 46 of the PFMR, 2019 (L.I. 2378) provides that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

475. We noted that the total salaries of GH¢432,308.29 paid to eight mechanized revenue collectors in three Assemblies during the period exceeded the total revenue they collected by GH¢345,792.29. Details are provided below:

Assembly	Name Of Staff	Total IGF Collection GH¢	Total Salary GH¢	Variance GH¢
Afadzato South District	Francis Agbitor	11,740.00	45,195.96	(33,455.96)
	Theresa Tagba	12,400.00	45,964.32	(33,564.32)
Ketu South Municipal	Foster Seshie	34,100.00	51,881.80	(17,781.80)
Kpando Municipal	Fordjour Christian	0	82,769.24	(82,769.24)
	Sarah Amedekanya	28,276.00	53,302.13	(25,026.13)
	Evelyn Kamasah	0	65,224.06	(65,224.06)
	Mensah Joseph	0	32,451.54	(32,451.54)
	Francis D. K. Dankwa	0	55,519.24	(55,519.24)
Total		**86,516.00**	**432,308.29**	**(345,792.29)**

476. The situation defeats the purpose of efficient revenue collection and may adversely affect the IGF.

477. We recommended that Management set revenue targets for the collectors, taking into consideration the remuneration and ensure their enforcement to achieve value for money. We also recommended to Management of three Assemblies to take disciplinary actions against non-performing collectors.

Unsupported payments– GH¢114,760.95

478. Regulation 78 of the PFM Regulations, 2019 (L.1. 2378) states that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of a covered entity that evidence of service received, certificates for work done and any other supporting documents exist.

479. On the contrary, we noted that two Assemblies did not support 16 payment vouchers amounting to GH¢114,760.95 with relevant documents such as statements of claims, receipts, and invoices to authenticate the payments. Details are provided below.

Date	Pv. No.	Payee	Details	Amount GH¢	Accounted For GH¢	Diff GH¢
Central Tongu						
22/10/25	IGF/GS/10/1025	DCD	DCE &DCD workshop in Dzodze & Accra	3,400.00	1,500.00	1,900.00
10/11/25	IGF/GS/05/11/25	DCD	Training workshop for staff	6,215.00	2,915.00	3,300.00
10/11/25	IGF/GS/06/11/25	DCD	General Assembly meeting	1,375.00		1,375.00
26/11/25	IGF/GS/13/11/25	DCD	Sundry expenses	6,220.00	2,480.00	3,740.00
26/11/25	IGF/GS/14/11/25	DCD	Payment of 50% commission to Adidome area council	5,119.00		5,119.00
05/12/25	IGF/GS/02/12/25	DCD	Donation and fuel to attend funeral of a mother of a staff	1,500.00		1,500.00
18/12/25	IGF/GS/10/12/25	DCD	41st farmers day celebration	15,000.00		15,000.00

18/12/25	IGF/GS/11/12/25	DCD	Volta trade & investment fair	4,000.00		4,000.00
18/12/25	IGF/GS/12/12/25	DCD	Spatial Planning & Technical sub committee	4,400.00		4,400.00
18/12/25	IGF/GS/07/12/25	DCD	Payment for SSNIT Contribution to casual workers	1,004.00		1,004.00
18/12/25	IGF/GS/13/12/25	DCD	Sundry expenses	2,200.00		2,200.00
Ho Municipal						
08/07/25	IGF/01/07/25/EAA	MCD	funds released for the preparation of the 2026-2029 medium term budget	65,782.00	35,480.00	30,302.00
17/06/25	IGF/21/06/25/EAA	MCD	funds released to organise general assembly meeting	75,690.00	58,537.00	17,153.00
04/08/2025	OP/03/08/25	Foda technology and trading	Hikvision facial and fingerprint attendance device, USB enrol scanner, etc.	10,267.95		10,267.95
10/09/2025	OP/20/09/25	MCD	Cost of logistics for PM to attend capacity workshop	6,000.00		6,000.00
20/08/2025	OP/30/08/25	MCD	Payment for PM to attend national conference	7,500.00		7,500.00
	Total			**215,672.95**	**100,912.00**	**114,760.95**

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

481. We recommended the recovery of the GH¢114,760.95 from the Coordinating Directors and Finance Officers into the accounts of the Assemblies.

Unpresented values books

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

483. We, however, noted that six revenue collectors at three Assemblies failed to submit for audit, 17 General Counterfoil Receipts Books (GCRs) issued for revenue collection. Details are shown below:

No.	Date	Range	Name of Collector	Assembly
1	27/8/2024	2092001-100	Prosper Komlaga	Central Tongu
2	27/8/2024	2092101-200	Prosper Komlaga	
3	26/11/2024	2092701-800	Elliot Ablordeppe	
4		2093201-200	Prosper Komlaga	
5	27/12/2024	2093301-400	Elliot Ablordeppe	
6	45,993.00	2093501-600	Elliot Ablordeppe	
7	6/1/2025	2093901-4000	Elliot Ablordeppe	
8	-	2094301-400	-	
9	8/1/2025	2094601-700	Elliot Ablordeppe	
10	29/8/2024	2088401-500	Prosper Komlaga	
11	30/8/2024	2088501-600	Prosper Komlaga	
12	30/8/2024	2088601-700	Prosper Komlaga	
13	30/8/2024	2088701-800	Prosper Komlaga	
14	45,391.00	2089001-100	Demele Larry	
15	14/8/2025	2208501-600	Adjaboah	
16		9528601-700	Samuel Hiatepe	South Tongu District
17	27/06/2025	6190401-500	Dziedzorm Adiko	Ho Municipal

484. Suppression of the Value Books could result in loss of funds to the Assemblies, as the collections may be diverted for personal interest rather than in furtherance of the programmes of the Assemblies.

485. We recommended that Management retrieve the GCR booklets from the revenue collectors involved and ensure accountability of revenue collections otherwise, the average value of collections per GCR booklet in the year for each of the GCRs should be computed and recovered from the collectors and Revenue Superintendents. Failure of which the Coordinating Directors and Finance Officers should be held liable for a refund of the amount. We further recommended that the Management sanction the revenue collectors involved and step-up their supervisory roles in revenue collection to prevent a reoccurrence of the anomaly.

Revenue not accounted for- GH¢68,840.00

486. Regulation 46 of the PFMR, 2019 (L.I. 2378) states that a Principal Spending Officer shall ensure that non-tax revenue is immediately lodged in gross within twenty-four hours in the designated bank accounts.

487. We however noted that five revenue collectors of Ketu South Municipal Assembly and two revenue collectors and the Environmental Health Unit at Ho Municipal Assembly failed to account for a total revenue of GH¢68,840.00. The details are provided below:

No	Assembly	Name of Collector	Amount GH¢
1	Ketu South Municipal Assembly	Prosper Dogbe	2,870.00
		Hellen Ahiekpor	2,411.00
		Samuel Hiatepe	7,049.00
		Daisy Amartey	650.00
		Simon Adom	3,404.00
2	Ho Municipal	Esenam Animdefe	26,743.00
		Dzomeku Vicentia	6,613.00
		Environmental Health Unit	19,100.00
	Total		**68,840.00**

488. The practice indicates weak supervisory controls over the activities of revenue collectors in the Assemblies. This could result in loss of funds to the Assembly leading to the denial of the much-needed revenue for efficient running of the operations of the Assemblies activities.

489. We recommended that the unaccounted revenue of GH¢68,840.00 should be recovered from the revenue collectors and officers involved with sanctions otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents should be jointly held liable for the refund of the amount.

Failure to Commit 20 percent of IGF to Capital Expenditure

490. Paragraph 102 of the 2022 – 2025 budget preparation guidelines issued by the Ministry of Finance enjoins MMDAs to invest part of the IGF into data collection and management and commit to use at least 20 percent of their IGF to initiate or complete Capital Projects for the direct benefit of the citizenry.

491. We however noted that Management of Agotime-Ziope and Ho West Assemblies collected a total IGF of GH¢1,348,543.21 but failed to commit the required 20 percent amounting to GH¢269,708.64 towards the execution of capital projects. The details are provided as follows.

No.	Assembly	Total revenue GH¢	20% of revenue GH¢
1	Agotime-Ziope District	469,807.99	93,961.60
2	Ho West District	878,735.22	175,747.04
	Total	**1,348,543.21**	**269,708.64**

492. This could affect the execution of capital projects in the districts.

493. We recommended that Management adhere to the requirements of the budget preparation guidelines and commit the amount of GH¢276,156.84 in the 2026 revised fiscal year budget for capital projects. We also recommended that the Coordinating Directors and the Finance Officers be sanctioned in accordance with Section 96 of the PFM Act, 2016 (Act 921), to serve as a deterrence.

Failure to present outsourced revenue collection contracts for audit

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

495. We however noted that Management of Ho Municipal Assembly engaged Skymount Consult and Brycon Adds Ventures to collect revenue on behalf of the Assembly but failed to provide the contract documents for audit review upon request.

496. As a result, we could not ascertain the terms of engagement, approved commission rates, scope of work, and whether due procurement processes were followed for value for money to be achieved.

497. We recommended that Management should be sanctioned in accordance with Section 33 of the Audit Service Act, 2000 (Act 584) and be held liable for any losses or inefficiencies. Meanwhile Management should submit the contract for our review.

Failure to Gazette fees and rates

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

499. Contrary to the above provision, we noted that Management of five Assemblies failed to gazette their 2025 by-laws and fee fixing resolutions. Also, the Assemblies neither published the approved fees in a newspaper of wide circulation nor displayed them at the premises of the Assemblies contrary to the law.

500. In spite of the failure to gazette the resolutions, Management proceeded to collect revenue using the ungazetted rates and fees specified in 2025 fee-fixing resolutions. The Assemblies involved are provided below.

No.	Name of Assembly
1	South Tongu District Assembly
2	Central Tongu District Assembly
3	Agotime-Ziope District Assembly
4	Adaklu District Assembly
5	Ho West District Assembly

501. Failure to gazette and publicly display the fee-fixing resolutions rendered the rates and fees unenforceable. As a result, aggrieved rate payers and property owners could take up legal actions against the Assemblies which could lead to avoidable cost.

502. We recommended that Management take immediate steps to ensure that the fee-fixing resolution and by-Laws of the Assemblies are gazetted, published in newspapers of wide circulation, and displayed at the premises of the Assemblies to make them legally enforceable.

WESTERN REGION

Introduction

503. The Western Region had 14 Assemblies in 2025, comprising one metropolitan, eight municipal, and five district Assemblies. The list of Assemblies, their legislative instruments, district capitals, and status is provided in Appendix 'A'.

504. We audited the books of the 14 Metropolitan, Municipal, and District Assemblies (MMDAs) for the 2025 financial year and issued management letters accordingly. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

Financial reporting

Submission of annual financial statements

505. All the 14 Assemblies submitted their 2025 annual financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). We accordingly issued our opinions on the financial statements of the 14 Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with audited financial Statement	No of defaulting Assemblies
2023	14	14	Nil
2024	14	14	Nil
2025	14	14	Nil

Sources of Income

506. The 14 Assemblies received a total income of GH¢447,356,703.63 during the year. This was made up of Internally Generated Funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grants and support from Ghana's Development Partners.

Operational results

The 14 Assemblies reported total income of GH¢447,356,703.63 and incurred total expenditure of GH¢1,284,799,207.90, resulting in deficit of GH¢837,442,504.27 for the period under review.

IGF Revenue Performance

507. The 14 Assemblies collected a total IGF of GH¢98,570,588.28 as compared with the figure of GH¢104,968,283.30 in 2024; representing a

revenue decrease of GH¢6,397,695.02 or 6.09 percent. The Assemblies collected IGF from property rate, fees, licenses, royalties, fines, penalties etc.

Assets and Liabilities

508. The total assets of the 14 Assemblies as at 31 December, 2025 were GH¢45,697,154,303.56 whilst liabilities amounted to GH¢44,877,841.14 resulting in the net assets of GH¢45,652,276,462.42. The assets comprised non-current assets of GH¢45,572,115,678.73, Cash and Bank balances of GH¢121,206,941.95, prepayment of GH¢765,390.45 and Receivables of GH¢3,066,292.43.

509. The schedules of total income, operational results, IGF performance, assets and liabilities of the 14 Assemblies are provided in Appendices B to E.

Management Issues

Cash Irregularities

Uncollected revenue - GH¢3,029,174.89

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

511. Contrarily, Management of three Assemblies failed to collect a total amount of GH¢3,029,174.89 representing fees, rent, business operating permits, building permits, and property rates from 159 corporate entities and individuals during the period under review. The details are shown below:

No.	Assembly	No. of People / Entities	Description	Amount GH¢
1	Ahanta West Municipal	29	Business Operating Permits and Property Rates from 29 Institutions	1,330,109.00
2	Sekondi Takoradi Metropolitan	38	Waste management, Business Operating Permits and Permit Renewal Fees and other fees from 38 Institutions	477,362.00
		34	Rent defaulters	49,088.00
3	Shama District	58	Business Operating Permits, Building Permits and Property rates from 58 Institutions and Individuals.	1,172,615.89
	Total	**159**		**3,029,174.89**

512. The uncollected revenue deprived the Assemblies of IGF required to support their operations and communities' programmes. This increases the risk of over-dependence on DACF for financing of recurrent expenditure, thereby constraining the available of funds for capital projects and other priority interventions.

513. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢3,029,174.89 from the defaulters.

Unsubstantiated payments – GH¢134,788.50

514. Regulation 78 of the PFM Regulation, 2019 (L.I. 2378) requires that, a Principal Spending officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exists.

515. We however noted that Management of Sekondi-Takoradi Metropolitan Assembly made payments via 17 payment vouchers totalling GH¢105,713.00 without the relevant supporting documents to authenticate the payments.

516. In a related issue, we noted that out of a payment of GH¢ 56,022.00, Management of the Sekondi-Takoradi Metropolitan Assembly had only accounted for GH¢26,946.50 with supporting documents whiles GH¢29,075.50 remained unaccounted with relevant documents such as receipts, invoices, statement of claims, store receipts vouchers etc as shown below.

Date	PV No.	Payee	Details	PV Amount GH¢	Amount Accounted For GH¢	Unaccounted Amount GH¢	Remarks
27/01/2025	STMA/GS/JAN-25/01	MCD	Request for funds - METSEC meeting 30/01/2025	10,112.00	6,604.00	3,508.00	No invoice, receipts, and minutes.
27/01/2025	STMA/GS/JAN-25/02	MCD	Funds to organize staff durbar	12,410.00	3,669.00	8,741.00	No invoices and receipts.

10/10 /2025	STMA/IG F /GS/OC T-25 /16/AA	MCD	Funds for Budget committee meeting	16,470.00	14,388.50	2,081.50	Provide receipts
04/09 /2025	STMA/IG F /04/AUG / 25/DAN	MCD	Cost of Attending NADep maiden conference	10,000.00	0.00	10,000.00	No invitation letters, invoice and receipts
31/10 /2025	-	Hum an Reso urce	Funds for workshop	7,030.00	2,285.00	4,745.00	No invitation , receipts and attendan ce list
			Total	**56,022.00**	**26,946.50**	**29,075.50**	

517. This cast doubts on the judicious use of public funds, and it could also lead to misappropriation and misapplication of funds.

518. We recommended recovery of GH¢134,788.50 from the Coordinating Director and the Finance Officer into the accounts of the Assemblies.

Revenue not accounted for – GH¢124,483.20

519. Regulation 46 of the PFMR, 2019 (L.I. 2378) requires a Principal Spending Officer to ensure that revenue is efficiently collected and immediately lodged in gross into the designated account.

520. Our review of the revenue cash books however disclosed that, a total amount of GH¢124,483.20 collected by a revenue collector, Phyllis Mensah, was not lodged into the Sekondi-Takoradi Metropolitan Assembly's designated operational Bank account. Details are shown below.

No.	Revenue type	Date	GCR (from)	GCR (to)	Amount GH¢
1	Advert		23/6718632	635	37,546.00
2	Burial Permit	3/1/2025	23/1343761	765	18,000.00
			23/3460301	305	10,000.00
3	Building Permit		23/6719101	117	1,940.00
4	Development Levy	26/08/2025	23/1343501	507	3,500.00
			23/1343508	515	5,500.00
			23/1343520	522	1,500.00
			23/1343523	527	3,500.00
			23/1343528	532	2,400.00

			23/1360872	890	9,270.00
			23/1360896	899	1,888.00
5	Business Operating Permit	4/10/2025	23/8325077	78	1,814.20
			23/8325094	100	7,330.00
6	Marriage	10/1/2025	23/8324101	200	7,305.00
		8/12/2025	23/8325876	900	2,010.00
7	Taxi	28/01/2025	6719901	20000	3,780.00
8	Burial permit-Shortage	3/1/2025	23/1343732	-	7,200.00
	Total				**124,483.20**

521. This denied the Assembly the much-needed revenue for its programmes.

522. We recommended that, the unaccounted revenue of GH¢124,483.20 should be recovered from the Revenue Collector, Phyllis Mensah and disciplinary action taken against her. Failure of which, the Coordinating Director, Finance Officer and the revenue superintendent should be held liable to refund the amount.

Misapplication of Ghana Gas Project's funds - GH¢1,388,830.17

523. Section 30 of the PFM Act, 2016 (Act 921) requires that Principal Spending Officer plan and manage the activities of a covered entity in accordance with the policy statement and financial estimates of that covered entity.

524. We noted that Management of the Nzema East Municipal Assembly received an amount of GH¢2,000,000.00 on 11 February 2025 from the Ghana Gas Company Ltd for the renovation of selected educational infrastructure within the municipality, upon a request from the Assembly. However, our review of the Assembly's records disclosed that Management misapplied an amount of GH¢1,388,830.17 of the funds by spending it on administrative activities rather than educational infrastructure projects of the Assembly for which the fund was intended. The details are provided below:

Date	PV number	Payee	Details	Amount GH¢
20/02/2025	IGF/A/C3/083/02/25	MCD(NEMA)	Funds to organise livelihood program for widows within Gwira enclaves.	118,000.00
20/02/2025	IGF/A/C3/087/02/25	MCD(NEMA)	Funds to organise livelihood program for widows within Axim.	101,000.00

26/03/2025	IGF/A/C3/ 071/03/25	STEADFAST &SURE ENT	Funds for the construction of 1 no. water stand and supply of 5000 litre tank & maintenance of 9 no. boreholes within the municipality	80,004.00
17/03/2025	IGF/A/C3/ 064/03/25	EENGEN GHANA LTD.	Cost of fuel for reshaping of feeder roads at Axim bungalow	28,986.50
19/03/2025	IGF/A/C3/ 062/03/25	WONTUMI 2001 ENT.	Cost for the supply of 2 no. laptop computer to NEMA	28,080.00
25/02/2025	IGF/A/C3/ 093/02/25	GRVIC VENTS.	Funds for the installation of 800 no. streetlight in the municipality	196,000.00
03/03/2025	IGF/A/C3/ 001/03/25	MCD(NEMA)	Funds released to undertake 68th Independence Day celebration @ NEMA Assembly halon March 6, 2025	39,075.00
03/03/2025	IGF/A/C3/ 003/03/25	GORDON AUTOMOBILE SERVICES	Payment for the repair of official vehicle with registration no. GV 272-18	4,780.00
21/02/2025	IGF/A/C3/ 008/03/25	GHANA OIL COMP.	Funds for fuel for mcd	8,200.00
03/03/2025	IGF/A/C3/ 002/03/25	MCD(NEMA)	Funds for refund of submission of returns to WRCC-Takoradi, Ministries-Accra & Administration of Common Fund	1,350.00
24/02/2025	IGF/A/C3/ 004/03/25	MCD(NEMA)	Funds to undertake official assignment in Sekondi	410.00
05/03/2025	IGF/A/C3/ 005/03/25	MCVIX ENT.	funds to purchase hard disc drive	1,000.00
28/06/2024	IGF/A/C3/ 006/03/25	MCD(NEMA)	Payment to attend handling over of vehicle for developing coastal site & fishing ports	1,260.00
01/12/2024	IGF/A/C3/ 007/03/25	RIVEM ENT.	Funds for the repair of laptop computer	1,200.00
11/02/2025	IGF/A/C3/ 0011/03/25	MCD(NEMA)	Payment to service February 3, 2025, MUSEC meeting held @nema conference room	3,330.00

04/03/2025	IGF/A/C3/ 010/03/25	STEADFAST& SURE ENT	Cost of preparing local plans	24,000.00
04/03/2025	IGF/A/C3/ 070/03/25	STEADFAST& SURE ENT	Cost of preparing local plans	24,200.00
18/02/2025	IGF/A/C3/ 065/03/25	WONTUMI 2001 ENT.	Payment for the supply of office equipment & furniture	9,100.56
18/02/2025	IGF/A/C3/ 090/02/25	WONTUMI 2001 ENT.	Payment for the supply of office equipment & furniture	77,000.00
05/03/2025	IGF/A/C3/ 009/03/25	ENGEN GHANA LTD.	Cost of fuel for official duties	10,000.00
03/03/2025	IGF/A/C3/ 011/03/25	MCD(NEMA)	Funds for an officer to attend national infrastructure transparency index survey workshop @ Akroma Plaza Hotel, Takoradi	430.00
05/03/2025	IGF/A/C3/ 012/03/25	MCD(NEMA)	funds released for communal labour activities within Axim Zonal Council	6,360.00
19/03/2025	IGF/A/C3/ 061/03/25	EDEMGI VENTS.	Payment for the supply of 150 no. plastic chairs & PA system	28,912.00
17/03/2025	IGF/A/C3/ 066/03/25	MCD(NEMA)	Funds to honour invitation to Gwira Traditional Council	5,800.00
19/03/2025	IGF/A/C3/ 067/03/25	MCD(NEMA)	Payment for embossment of office equipment	2,130.00
19/03/2025	IGF/A/C3/ 068/03/25	MCD(NEMA)	Payment for the repair of laptop for official duties	720.00
19/03/2025	IGF/A/C3/ 074/03/25	MCD(NEMA)	Payment for servicing vehicle no. gn 1938-11	1,300.00
17/03/2025	IGF/A/C3/ 076/03/25	ENGEN GHANA LTD.	Payment for the repair of car engine on the Mitsubishi pickup	500.00
17/03/2025	IGF/A/C3/ 084/02/25	1ST CLASS ENGINEERING & CONST. SERVs LTD.	Cost of dislodging all public toilet in Axim township	21,200.00
17/03/2025	IGF/A/C3/ 085/02/25	1ST CLASS ENGINEERING & CONST. SERVs LTD.	Cost of refuse evacuation exercise	32,100.00
17/03/2025	IGF/A/C3/ 086/02/25	1ST CLASS ENGINEERING & CONST. SERVs LTD.	Cost of undertaken clean-up exercise	29,100.00

24/02/2025	IGF/A/C3/ 091/02/25	MCD(NEMA)	Funds to organise inter circuit quiz & debate for the 58th Independence Day celebration	18,500.00
26/03/2025	IGF/A/C3/ 072/03/25	PATART CONST. VENTS.	Funds for the maintenance of 900 no. streetlight within the Axim enclave of the municipality	90,000.00
26/03/2025	IGF/A/C3/ 073/03/25	PATART CONST. VENTS.	Funds for the maintenance of streetlight withing Gwira enclave	60,000.00
20/12/2024	IGF/A/C3/ 097/02/25	1ERIC ABOAGYE FITTING AND TRADING ENT.	Funds for general servicing	6,900.00
20/12/2024	IGF/A/C3/ 098/02/25	1ERIC ABOAGYE FITTING AND TRADING ENT.	Funds for general servicing	4,450.00
27/02/2025	IGF/A/C3/ 096/02/25	MCD(NEMA)	Payment to service hon. mces community visit within gwira enclaves	17,625.00
24/02/2025	IGF/A/C3/ 092/02/25	MCD(NEMA)	Funds to organise 2024 third qtr townhall meetings	55,300.00
09/09/2024	IGF/A/C3/ 094/02/25	MCD(NEMA)	Payment for the supply of building materials to support community-initiated projects	53,246.11
02/12/2024	IGF/A/C3/ 095/02/25	PATART CONST. VENTS.	Payment for the rehabilitation of MCE’s bungalow	60,381.00
16/10/2024	IGF/A/C3/ 045/04/25	MCD(NEMA)	Payment for end of year emoluments for hon. assembly members	52,000.00
17/03/2025	IGF/A/C3/ 088/02/25	1ST CLASS ENGINEERING & CONST. SERVs LTD.	Cost of undertaken refuse pushing and spreading exercise	34,800.00
20/02/2025	IGF/A/C3/ 089/02/25	MCD(NEMA)	Funds to organize 2024 1st qtr. town hall meeting @ assembly hall held on March 21, 2024	50,100.00
			Total	**1,388,830.17**

525. The practice undermines the financial credibility of the Assembly in relation to its dealings with corporate stakeholders/ development partners and this could affect future support from them.

526. We recommended that Management finance and complete the affected projects using its IGF to fulfil its obligations to Ghana Gas Company Ltd. We also recommended that the Coordinating Director, Finance Officer and any other responsible officers be sanctioned in accordance with Section 96 of the PFM Act.

Inefficient revenue collection

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

528. We noted on the contrary that three revenue collectors of Shama District Assembly received salaries totalling GH¢131,689.34 from January to November 2025 but collected only GH¢86,527.00 for the same period, resulting in a negative variance of GH¢45,162.34. The details are provided below.

No.	Name	Annual Salary GH¢	Collections GH¢	Variance GH¢	% of collection to annual gross salary
1	Beatrice Bentum	63,827.26	61,975.00	(1,852.26)	97.10
2	James Mensah	67,862.08	24,552.00	(43,310.08)	36.18
	Total	**131,689.34**	**86,527.00**	**(45,162.34)**	**34.29**

529. Consequently, this undermines the attainment of value for money in revenue generation of the Assembly.

530. We recommended that Management set revenue targets for the collectors taking into consideration the remuneration and ensure their enforcement to achieve value for money. We also recommended to Management to take disciplinary actions against non-performing collectors.

Failure to gazette 2025 fee fixing resolution

531. Section 182 of the Local Governance Act, 2016 (Act 936) requires that bye-laws and fee fixing resolutions are posted on the premises of the District Assembly concerned and in at least one public space within the district and

published in a daily newspaper of national circulation or in the Gazette before it becomes effective.

532. We noted that notwithstanding our recommendation in the 2024 report for Management of Shama District Assembly to comply with the above stated provision, the 2025 fee fixing resolution and bye-laws were neither gazetted nor published in a widely circulated newspaper. It was also not displayed on the premises of the Assembly nor in a public space within the district.

533. Management however used the ungazetted resolutions in collecting revenue during the period under review.

534. In the event of litigation concerning the correct amount payable by a ratepayer or the Assembly's legal entitlement thereto, the Assembly risks an adverse judgment, which could result in loss of funds.

535. We recommended that Management take immediate steps to ensure that the fee-fixing resolution and by-Laws of the Assembly are gazetted and publicised to make them legally enforceable or be held liable for any avoidable cost that might arise. We also recommended that the Coordinating Director and the Finance Officer should be sanctioned in accordance with section 96 of the PFM Act.

Inadequate allocation of IGF to Capital Expenditure

536. Paragraph 102 of the 2022–2025 Budget Preparation Guidelines issued by the Ministry of Finance requires Metropolitan, Municipal and District Assemblies to commit at least 20% of their Internally Generated Funds (IGF) to initiate or complete capital projects for the direct benefit of the citizenry. In addition, Section 30 of the PFM Act, 2016 (Act 921) mandates a Principal Spending Officer to plan and manage the activities of a covered entity in accordance with approved policy statements and financial estimates.

537. We noted that two Assemblies collected a total IGF of GH¢5,643,783.00 but invested only GH¢200,370.92 or 3.5 percent in capital expenditure contrary to the minimum requirement of 20 percent amounting to GH¢1,128,756.60; resulting in a shortfall of GH¢928,385.68. Details are provided below:

No.	Assembly	Total IGF	Capital expenditure	20% Required	Variance	%Spent on capital expenditure
1	Ahanta West Municipal	4,512,165.00	200,370.92	902,433.00	(702,062.08)	4.44
2	Mpohor District	1,131,618.00	0.00	226,323.60	(226,323.60)	0.00
	Total	**5,643,783.00**	**200,370.92**	**1,128,756.60**	**(928,385.68)**	**3.55**

538. The failure to allocate the required proportion of IGF to capital projects represents non-adherence to national budget directives and this weakens the Assemblies' capacity to deliver infrastructure and other developmental interventions. It also results in diversion of funds intended for long-term public benefit to other expenditure lines, thereby undermining prudent financial management.

539. We recommended that Management adhere to the requirements of the budget and commit the amount of GH¢928,385.68 in their revised 2026 fiscal year budget for capital projects. We also recommended that the Coordinating Directors, and the Finance Officers should be sanctioned in accordance with Section 96 of the Public Financial Management Act, 2016 (Act 921).

Payroll Irregularity

Unearned salary - GH¢27,282.16

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

541. Notwithstanding the above Regulation, Management of Wassa Amenfi East Municipal Assembly validated and paid a total salary of GH¢27,282.16, from November 2024 to April 2025, to John Faatah, a yard foreman with Staff ID: 723136, who died on 26 October 2024. The details are shown below:

Date/month	Gross salary GH¢	Validation status
November 2024	4,262.84	Approved
December 2024	4,262.84	Approved
January 2025	4,262.84	Approved
February 2025	4,262.84	Approved
March 2025	4,262.84	Approved
April 2025	5,967.96	Approved
Total	**27,282.16**	

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

543. We recommended that Management recover the total amount of GH¢27,282.16 from the bank or the family of the deceased into the Auditor-General's Recoveries Account at the Bank of Ghana, failing which the amount of GH¢27,282.16 should be recovered from the Coordinating Director, Finance Officer, ESPV validators and Head of Human Resource.

Overdue casual workers

544. Section 12 of the Labour Act, 2003 (Act 651) provides that a temporary worker who is employed by the same employer for a continuous period of six months and more shall be treated under this Part as a permanent worker.

545. Contrary to the above provision, we noted that 150 workers comprising watchmen, metro guards, drivers and revenue officers of the Sekondi-Takoradi Metropolitan Assembly who were engaged since 2010 continued to be retained on a temporary basis and were paid a total amount of GH¢1,240,574.39 from the IGF account. The details are provided below.

Date	PV No.	Description	Amount (GH¢)
02/03/2025	STMA/IGF/FEB-25/FDT/011A	Payment of salaries and overtime allowance for January, 2025	93,096.95
05/02/2025	STMA/IGF/ 05MAY-25/CA	Payment of salaries and overtime allowance for February, 2025	95,905.81
04/03/2025	STMA/IGF/13 /MAR-25	Payment of salaries and overtime allowance for the month of March, 2025	97,292.14

26/04/2025	STMA/IGF/13/ APR-25/CA	Payment of salaries and overtime allowance for the month of April, 2025	90,696.38
21/05/2025	STMA/IGF/JUNE /25/17	Payment of salaries and overtime allowance for the month of May, 2025	95,029.53
26/06/2025	STMA/IGF/JUN-25/FDT/142B	Payment of salaries and overtime allowance for the month of June, 2025	93,442.51
30/07/2025	STMA/IGF/32/ JUL/25/DOKD	Payment of salaries and overtime allowance for the month of July, 2025	103,306.55
29/08/2025	STMA/IGF/69/ AUG/25/DAN	Payment of salaries and overtime allowance for the month of August, 2025	106,103.01
10/02/2025	STMA/IGF/10/ 25/366/FDT	Payment of salaries and overtime allowance for the month of September, 2025	113,423.96
11/03/2025	STMA/IGF/ 01/NOV-25/DAN	Payment of salaries and overtime allowance for the month of October, 2025	105,350.60
12/03/2025	STMA/IGF/01 /DEC-25/DAN	Payment of salaries for the month of November, 2025	105,932.70
23/12/2025	STMA/IGF/GS /DEC-25/02/AA	Payment of salaries and overtime allowance for month of December, 2025	140,994.25
	Total		**1,240,574.39**

546. This practice constitutes a breach of the Labour Act and may expose the Assembly to legal actions resulting in potential judgement debts and attendance loss of funds.

547. We therefore recommended that if the services of the casuals are indispensable then Management should make a strong representation to justify their continued retention and regularize their engagement.

Assets Management Irregularity

Broken down vehicles

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

for the custody and management of the assets to ensure that preventive mechanisms are in place to eliminate theft, loss, wastage, and misuse.

549. We noted that 17 official vehicles and equipment of the Wassa Amenfi West Assembly had broken down and yet to be repaired or disposed of. Details are shown below:

No.	Type of Vehicle	Registration No.	Chassis Number	Status
1	Nissan Patrol	GE 5617-20		Broken down
2	Nissan Patrol	GY 695 – 13	JHITCSY61Z0555473	Broken down
3	Nissan Patrol	GN 2389 – 11	JNITCSY6120579912	Broken down
4	Nissan Navara	WR 1735 – 09		Broken down
5	Nissan Hardbody	ER 7121 X	QD32222537 / ADNJ98000E000530	Broken down
6	Toyota Hilux	GT 7258 X	SL5641958 / AHTFK22G003005145N	Broken down
7	Toyota Hilux	WR 1586 Z	MF0F22GX0646147	Broken down
8	Nissan 4*4 Double Carbin Pick Up	GN 9827 – 13	D22Z0-036062	Broken down
9	Nissan Patrol	GT 8500 – 19	JN8BY2NY9K9201474	Broken down
10	TATA 4X4 Double Carbin Pick Up	GV 436 Y		Broken down
11	Truck – Donfeng	GN 7525 – 11	ILXB7003239	Broken down
12	Grader VOLVO	GC 5704 Z	SD22S	Broken down
13	Payloader VOLVO	GC 5728 Z	UCE0L90FC00026675	Broken down
14	Tipper Truck VOLVO	GR 5611 – 09	7165338	Broken down
15	Grader HBM	GT 7387-09	BG190T-4	Broken down
16	Roller VOLVO	GE 7174 – 09	43844356	Broken down
17	Septic Emptier	GT 5462 – 12	LGAXRJ1L7A700466	Broken down

550. The situation may result in further deteriorations of the vehicles with increases in their costs of repairs or fall in salvage values.

551. We recommended that Management of the Assembly should allocate a specific percentage of their monthly IGF to clear the backlog of repairs,

starting with revenue-generating and sanitation vehicles. Also, we recommended that those found to be unserviceable vehicles should be disposed of in accordance with the existing regulations.

Tax Irregularity

Payments for VAT without VAT invoices – GH¢5,102.04

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

553. In contravention of the above provision, we noted that Management of Sekondi-Takoradi Metropolitan Assembly procured and paid for goods and services worth GH¢127,739.62 with VAT components amounting to GH¢5,102.03 without obtaining VAT invoices from the payee to support them. Details are provided below:

No.	Date	PV No.	Details	Payee	Amount (GH¢)	VAT (GH¢)
1	22/08/2025	STMA/IGF/28/AUG/25/DAN	Cost of Servicing Vehicle No. GT 1260-10	Sammy Motors	9,688.64	387.55
2	31/07/2025	STMA/IGF/JUL-25/39/JPE	Supply of wind screen for roll on with Reg GN 8394-13	Sammy Motors Ltd	3,800.00	152.00
3	26/06/2025	STMA/IGF/JAN-25/005A/JPE	Payment of WEB hosting SSL	NITA	13,558.98	542.36
4	29/04/2025	STMA/IGF/APR/25/01	Supply of customized flags	Mawuli's Love Ent	5,408.00	216.32
5	20/10/2025	STMA/IGF/GS/OCT-25/02/AA	Repair of official vehicle with Reg No. 8371-13	Sammy motors	3,016.00	120.64
6	18/09/2025	STMA/IGF/53/SEP/25/DAN	Cost of curtains and accessories for Office No. 36 at STMA	F.D.K Ultimate Enterprise	4,908.8	188.8

7	08/07/2023 & 2025	STMA/IGF/0793/JPE	Purchase of Engine, Hydraulic Pump, and its Accessories for the Caterpillar Backhoe (CATO0428FTLBH03115)	Western JAK Engineering Ltd	87,359.20	3,494.37
		Total			**127,739.62**	**5,102.04**

554. The non-issuance of VAT invoice would not compel the suppliers and service providers to remit the VAT amount of GH¢5,102.03 to GRA and would not contribute to the tax revenue generation efforts of the State.

555. We recommended that Management should obtain the VAT invoices from the payees otherwise the VAT amount should be recovered from them. Failing which the Coordinating Director and Finance Officer should be held liable for the refund of the VAT component of GH¢5,102.03.

WESTERN NORTH REGION

Introduction

556. The Western North Region had nine Assemblies in 2025, comprising three municipal and six district Assemblies. The list of the nine Assemblies, their status, capitals, and Legislative Instruments is provided in Appendix A to this report.

557. We audited the books of the nine Assemblies for the 2025 financial year and issued management letters accordingly. All the nine Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of Financial Statements

558. All the nine Assemblies submitted their 2025 financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). We issued our opinion on the financial statements of the nine Assemblies accordingly. The table below shows the annual financial statements submitted by the Assemblies over the three-year period.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2023	9	9	Nil	Nil
2024	9	9	Nil	Nil
2025	9	9	Nil	Nil

Sources of Income

559. The nine Assemblies operated with a total income of GH¢176,312,955.71 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant, and support from Ghana's Development Partners.

Operational results

560. The nine Assemblies reported total income of GH¢176,312,955.71 and incurred total expenditure of GH¢125,713,583.43, resulting in surplus of GH¢50,599,372.28 for the period under review.

IGF Performance

561. The nine Assemblies collected a total IGF of GH¢16,770,898.94, which represented an increase of GH¢670,147.15 or 4.60 percent over the 2024 figure of GH¢16,100,752.20. The collections were made up of property rates,

fees, licenses, royalties, and other miscellaneous sources for their recurrent expenditure.

Assets and Liabilities

562. Total assets of the nine Assemblies as at 31 December 2025 were GH¢543,475,613.97, whilst the liabilities amounted to GH¢5,621,135.61, resulting in the net assets of GH¢537,854,478.36. The assets comprised non-current assets of GH¢482,973,103.75, Cash and Bank balances of GH¢59,465,014.22, and Receivables of GH¢1,037,496.00.

563. The schedule of total income, operational results, IGF performance, assets, and liabilities of the nine Assemblies is provided in Appendices B' to 'E'.

Management Issues

Cash Irregularities

Failure to recover Judgement Debt - GH¢10,000.00

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

565. We noted that two Assembly members, Mr. Kwame Asamoah and Frank Nelson Ackah, sued the Bibiani Anhwiaso Bekwai Municipal Assembly for convening a General Assembly meeting to approve fee fixing resolution. The High Court at Sefwi-Wiawso on 4 February 2025 gave rulings in favour of the Assembly and ordered Mr. Kwame Asamoah and Frank Nelson Ackah to pay GH¢10,000.00 to the Assembly. We, however, noted that the amount had since not been paid, and Management has not taken any action to recover the amount owed.

566. Management's failure to take steps to recover the court-awarded amount denied the Assembly recompense for the legal costs and efforts the Assembly spent on the lawsuit. It could also create a precedent for non-compliance with legal obligations owed to the Assembly.

567. We recommended that Management pursue the court to enforce the judgements to recover the GH¢10,000.00 for the Assembly.

Uncollected revenue- GH¢2,869,551.72

568. Contrary to Regulation 32 of the PFM Regulations, 2019 (L.I. 2378), we noted that Management of three Assemblies failed to collect business registration, operating permits and rent totalling GH¢2,869,551.72 from four sub-mining contractors, 136 tenants and five other entities operating within the Assemblies. Details are provided below:

Assembly	Company Name	Business registration GH¢	Business operating permit GH¢	Rent GH¢	Total amount GH¢
Bibiani Anhwiaso Bekwai Municipal	Yellow Power Mining Ltd	350,000.00	435,000.00	-	785,000.00
	GTS LTD	345,000.00	246,000.00	-	591,000.00
	Solar Nitro Ltd	345,000.00	246,000.00	-	591,000.00
	Kozar Mining & Construction	345,000.00	246,000.00	-	591,000.00
	64	-	-	27,060.00	27,060.00
Sub-total	**-**	**1,385,000.00**	**1,173,000.00**	**-**	**2,585,060.00**
Sefwi Wiawso Municipal	Western Inn Hotel	-	8,500.00	-	8,500.00
	Seam Oil	-	6,600.00	-	6,600.00
	Goil Filing Station	-	13,900.00	.-	13,900.00
	Akwaaba FM	-	1,100.00	-	1,100.00
	ECG	-	75,000.00	-	75,000.00
	41	-	-	167,511.72	167,511.72
Sub-total	**-**	**-**	**105,100.00**	**-**	**272,611.72**
Aowin District	31	-	-	11,880.00	**11,880.00**
Grand Total		**1,385,000.00**	**1,278,100.00**	**206,451.72**	**2,869,551.72**

569. The inaction of Management had denied the Assemblies the funds needed for their effective operations, which could result in their continuous reliance on the DACF to finance recurrent expenditure to the detriment of capital and developmental projects.

570. We recommended that Management take pragmatic actions, including legal actions where necessary, to recover the amount of GH¢2,869,551.72 from the defaulting entities.

Revenue unaccounted for-GH¢92,171.45

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

572. We however noted that 27 Revenue Collectors of two Assemblies failed to account for revenue amounting to GH¢92,171.45. Details are shown below:

No.	Assembly	Name of Collector		Revenue Not Accounted GH¢
1.	Sefwi Wiawso	1	Samuel Fofie	590.00
		2	Joyce Awuah	3,860.00
		3	Henry Boateng	400.00
		4	Bernice Kwaaba	80.00
		5	Amoako Atta Sarhene	13,123.45
		6	Lydia Cobbinah	1,180.00
		7	Mary Asante	909.00
		8	Joseph Donkor	237.00
	Sub-total			**20,379.45**
2.	**Bia West**	1	S.M Danso	11,070.00
		2	Kwasi Agyei	1,725.00
		3	Adjetey Felix	3,123.00
		4	Jacob Ofori	1,300.00
		5	Hon. Kofi Abraham	2,600.00
		6	Paul Atutuga	1,725.00
		7	Kennedy Mensah	1,389.00
		8	Hon. Kwame Kwakye	1,690.00
		9	J.O. Gyetuah	4,820.00
		10	Ayaabu Anderson	1,540.00
		11	Derrick A. Boakye	1,500.00
		12	Theresah A. Amoah	95.00
		13	Gaddy Richard	10,815.00
		14	Osei Kojo Richard	3,000.00
		15	Sarpong Adarkwa & Yiadom Bismark	800.00
		16	Abass A. Mohammed (PM)	4,600.00
		17	Junior Eshun	1,000.00
		18	Emmanuel Mensah	1,000.00
		19	Kobina Armah	18,000.00
	Sub-total			**71,792.00**
	Grand total			**92,171.45**

573. Managements' weak oversight and failure to enforce controls resulted in the loss of funds of GH¢92,171.45 to the Assemblies.

574. We recommended that Management recover the amount of GH¢92,171.45 from the revenue collectors involved with sanctions. Failure of which, the Coordinating Directors, Finance Officers and Revenue Superintendents should be held liable to refund the amount involved.

Unsupported payments – GH¢77,960.00

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

576. We noted that Management of Aowin Municipal Assembly made payment via five payment vouchers totalling GH¢77,960.00, however the payments were not supported with the relevant expenditure documents such as receipts, signed sheets and distribution lists. Details are provided below.

Date	P.V. No.	Payee	Details	Amount GH¢
28/1/25	1908621	Messrs. M. A Ngoah	Cost of plumbing and workmanship	25,000.00
25/4/25	1977951	MK Automobile Service	Cost of pump for plant	2,100.00
9/9/2025	2124867	Municipal Co-ordinating Director	Funds to undertake 2nd qtr. monitoring and evaluation	21,000.00
9/9/2025	2184572	Municipal Co-ordinating Director	Funds to undertake feasibility studies for DACF projects	27,860.00
5/6/2025	2006225	Star Oil	Fuel for traditional council for MUSEC meeting	2,000.00
	Total			**77,960.00**

577. The absence of relevant documents casts doubts on the validity, accuracy, and legality of the payment claim. The anomaly could lead to loss of funds to the Assembly.

578. We recommended that the Coordinating Director and the Finance Officer should be held liable for a refund of the amount of GH¢77,960.00 into the account of the Assembly.

Payment for contract works not fully executed - GH¢45,500.00

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

580. We noted that Management of Aowin District Assembly awarded a contract for the construction of 40No. Speed Ramps within the Municipality to Messrs. Muneris Ghana Limited at a total contract sum of GH¢371,748.00. However, our review of the Bill of Quantities (BoQ) and a visit to the completed project sites disclosed that 130 caution signposts amounting to GH¢45,500.00 included and paid for had not been installed.

581. The absence of the caution signposts could endanger the lives of the road users.

582. We recommended that Management take steps to pursue the contractor Messrs. Muneris Ghana Limited to install caution signpost as required, failure of which the Coordinating Director, Work Engineer and Finance Officer should be held liable to refund the amount involved.

Unpresented Value Books

583. Regulation 147 of PFM Regulation 2019 (LI 2378) states that a Principal Spending Officer is responsible for the efficient control of value books of a covered entity.

584. On the contrary, we noted that Management of Bia West District Assembly did not present 18 GCR booklets with no face value and Market and Lorry park tickets amounting to GH¢2,300.00 for audit. Details are provided below.

No	Type of Value Book	Quantity	Amount
1	GCR booklets	18	No par value
2	Market Tickets	14	14,00.00
3	Lorry Park	9	900.00
	Totals	**41**	**2,300.00**

585. Suppression of the Value Books could result in loss of funds to the Assembly as the collections might be used in an individual's personal interest rather than in furtherance of the programmes of the Assembly.

586. We recommended that Management recover the value of the market tickets and lorry park tickets of GH¢2,300.00 and revenue collected with the GCRs from the revenue collectors with sanctions. Otherwise, the average value of collections per GCR booklet in the year should be computed for each of the GCRs and the total amount recovered from the collectors. Failure of which, the Coordinating Director, Finance Officer and Revenue Superintendent should be jointly held liable to refund the amount GH¢2,300.00 and computed amount of the unpresented GCRs. We also recommended that the Management of the Assembly should step up their supervisory roles in revenue collection to prevent recurrence.

Indebtedness to Electricity Company of Ghana

587. Section 30 of the PFM Act, 2016 (Act 921) stated that a Principal Spending Officer shall plan and manage the activities of a covered entity in accordance with the policy statement and financial estimates of that covered entity.

588. We however noted that the Bibiani Anhwiaso Bekwai Municipal Assembly owed ECG for electricity bill amounting to GH¢119,964.19 as at 31 December 2025.

589. The anomaly could result in disconnections and legal action against the Assembly, which could negatively affect the operations of the Assembly.

590. We recommended that Management take necessary steps to ensure that the indebtedness to ECG is settled.

Inefficient Revenue Collection

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

592. Our review of revenue performance in three Assemblies revealed that 13 Revenue Collectors received salaries totaling GH¢730,915.69 during the year yet collected only GH¢443,283.00 resulting in a negative variance of GH¢287,632.65, raising concerns about the cost-effectiveness and efficiency of revenue collection regime. Details are shown below.

No.	Name of collector	Assembly	Revenue collection GH¢	Salary for the period GH¢	Difference GH¢
1	Mary Asante		77,311.00	95,800.23	(18,489.23)

2	Gladys Kumawu	Sefwi Wiawso	41,900.00	63,616.56	(21,716.56)
3	Joseph Donkor		25,110.00	65,487.72	(40,377.72)
4	Lucy Boahemaa		65,400.00	66,601.08	(1,201.08)
5	Samuel Fofie		19,855.00	71,246.76	(51,391.76)
6	Lydia Cobbinah		10,530.00	62,258.14	(51,728.14)
7	Elizabeth Donkor		57,000.00	65,487.72	(8,487.72)
	Sub – total				**(193,392.21)**
8	Mercy Krah	Juaboso	33,880.00	35,686.78	(1,806.78)
9	Millicent Nkrumah		32,599.00	37,041.02	(4,442.02)
	Sub – total				**(6,248.80)**
10	Joseph Armah	Suaman	22,879.00	42,249.00	(19,370.00)
11	Gladys Budu		16,984.00	42,249.00	(25,265.00)
12	Stella Antoh		21,150.00	39,494.04	(18,344.04)
13	Florence Ntiri		18,685.00	43,697.64	(25,012.60)
	Sub – total				**(87,991.64)**
	Grand Total		**443,283.00**	**730.915.69**	**(287,632.65)**

593. The inefficiency in revenue collection, where staff costs exceed actual revenue generated, results in a net loss of funds to the Assemblies. This undermines the sustainability of the revenue mobilisation system and indicates poor performance management of revenue collectors thereby compromising value for money.

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

Failure to gazette bye-laws

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

596. We however noted that Management of the Juaboso District Assembly failed to gazette its bye laws despite receiving an amount of GH¢50,000.00 on 1 November 2024 through an electronic fund transfer from the Forestry Commission for the purpose of gazetting the fee fixing resolution and 2025 byelaws.

597. Although the Assembly did not gazette the resolutions, it went ahead to collect revenue using the ungazetted rates and fees specified in its resolution for the year.

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

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

Payroll Irregularity

Unearned salary - GH¢72,197.44

600. Regulation 92 of the PFM Regulations, 2019 (L.I. 2378) states, that the Principal Spending Officer of Covered Entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant General on vacation of post by an employee.

Our review at Aowin Municipal Assembly, revealed that Mr. Aaron Amoako and Mr. Michael Darfour were absent from post as they were pursuing various programmes without Management's approval. This resulted in the payment of a total unearned salary of GH¢72,197.44. Details are provided below.

No	Name	Grade	Institution	Programme	Start/ Duration	Gross Salary GH¢
1	Aaron Amoako	Asst Director IIA	University of Johannesburg	Master's in Public Policy and Governance	September 2025/Not indicated	43,610.04
2	Michael Darfour	Procurement Officer	Ghana School of Law	Professional Law Certificate	November 2025/1year	28,587.40
	Total					**72,197.44**

601. The payment of unearned salaries due to unapproved study leave may result in loss of funds to the State. It also indicates weaknesses in staff control and approval procedures, which could encourage abuse of study leave provisions and undermine effective payroll management.

602. We recommended recovery of the unearned salary of GH¢72,197.44 from the two staff involved into the Auditor-General's Recoveries account, otherwise the Coordinating Director, Finance Officer, ESPV validators and Human Resource Manager should be held liable for the refund of the amount.

Unremitted Tier 1 & 2 contributions and payment of penalty – GH¢40,156.21

603. Section 3 of the National Pension Act, 2008 (Act 766), as amended, states that an employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to five and half per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker. Also, out of the total contribution of eighteen and a half per centum an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker. Thirteen and half per centum to the first -tier mandatory basic national social security scheme, and five per centum to the second-tier mandatory occupational pension scheme.

604. We however noted that, Management of Sefwi Wiaso Assembly failed to remit Tier 1 and 2 contributions of 32 staff members totalling GH¢9,716.50 to Pension Fund Managers. In a related development, Management of Sefwi Wiaso and Juaboso District Assemblies defaulted in the timely payment of SSNIT contributions for 46 temporary staff. As a result, the Assemblies incurred penalties totalling GH¢30,439.71. Details are shown below:

No.	Institution	No. of Staff	Penalty GH¢	Unremitted GH¢	Total GH¢
1	Sefwi Wiawso	32	21,893.42	9,716.50	31,609.92
2	Juaboso	14	8,546.29	-	8,546.29
	Total	**46**	**30,439.71**	**9,716.50**	**40,156.21**

605. The staff whose deductions have not been remitted stood the risk of being denied their pension benefits which would negatively impact on their livelihood during retirement. Also, payment of the penalties constituted an avoidable loss of funds of GH¢30,439.71 to the Assemblies.

606. We recommended that Management ensure the remittance of GH¢9,716.50 to SSNIT without delay and any additional penalty payment should be borne by the Coordinating Director and Finance Officer. We also

recommended that the penalty amount of GH¢30,439.71 be recovered from the Coordinating Directors and Finance Officers of the two Assemblies.

Procurement/ Store Irregularities

Procurement of goods without using GHANEPS

607. Paragraph 4 of the circular with reference No. PPA/CEO/10/2491/23 dated 18/10/2023 from the Public Procurement Authority mandated all public procurement entities defined in Sections 14, 20, and 20A and the first Schedule of the Public Procurement Act 914 as amended to use the Ghana Electronic Procurement System (GHANEPS) for all procurement activities.

608. Contrary to the directives from the Public Procurement Authority, we noted that Management of two Assemblies procured goods amounting to GH¢382,207.66 without using GHANEPS. Details are shown below:

Assembly	No. of Transaction	Amount GH¢
Bia west	4	57,337.26
Sefwi Wiawso	3	324,870.40
Total	**7**	**382,207.66**

609. Management attributed the anomaly to system challenges and inadequate staff training.

610. We recommended that the Coordinating Directors ensure that the Procurement Officers use GHANEPS for future procurements. Meanwhile, we recommended that the Co-ordinating Director, the Procurement Officer, and the members of the Evaluation Panel who presided over the procurement of goods should be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) for non-compliance.

Unaccounted fuel for DRIP Operations-GH¢30,570.00

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

612. We noted that Management of the Suaman Assembly withdrew a total amount of GH¢30,570.00 from the Assembly's IGF account for DRIP activities without providing any supporting documentation such as fuel usage reports and vehicle logbooks, to indicate how the fuel claimed to have been bought was used for the intended purposes. Details are provided below:

Date	PV. Number	Payee	Detail	Amount GH¢
31/03/2025	1965107	Awuah Adjei Enterprise	Fuel for DRIP Machines	6,600.00
31/01/2025	1965100	Awuah Adjei Enterprise	Fuel for DRIP Machines	7,270.00
26/02/2025	SUADA/IGF/ 25/02	DFO	Fuel for DRIP activities	3,500.00
05/06/2025		Awuah Adjei Enterprise	Fuel for DRIP activities	13,200.00
	Total			**30,570.00**

613. The absence of supporting documentation for fuel purchased and usage undermines accountability and transparency in the use of public funds. It increases the risk of misuse or misapplication of funds and makes it difficult to confirm whether the expenditures were incurred for the intended DRIP activities.

614. We recommended recovery of GH¢30,570.00 from the Coordinating Director and the Finance Officer into the account of the Assembly.

Tax Irregularity

Failure to withhold and remit taxes - GH¢27,953.72

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

616. We however noted that Management of three Assemblies failed to withhold and remit tax amounting to GH¢27,953.72 out of GH¢378,362.05 paid to suppliers and service providers to the GRA. Details are shown below:

Assembly	Gross amount GH¢	Un-deducted taxes GH¢	Unremitted taxes GH¢	Total amount GH¢
Sefwi Wiawso	296,625.00	23,542.60	577.93	24,120.53
Suaman	23,670.00	1,516.50	-	1,516.50
Bia West	58,067.05	-	2,316.69	2,316.69
Total	**378,362.05**	**25,059.10**	**2,894.62**	**27,953.72**

617. Non-deduction and remittance of taxes to the GRA could result in penalties against the Assemblies, and it also impedes the government's efforts in revenue mobilisation drive.

618. We recommended that Management of the Assemblies involved should ensure compliance with the relevant tax laws. We also recommended that the Coordinating Directors and Finance Officers should be held liable for any penalties imposed on the Assemblies due to non-compliance.

APPENDICES

APPENDIX A

Submission of annual financial statements

Ahafo Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Asunafo North	Goaso	Municipal	1873	2025	Nil
2	Asunafo South	Kukuom	District	1773	2025	Nil
3	Asutifi North	Kenyasi	District	2093	2025	Nil
4	Asutifi South	Hwidiem	District	2054	2025	Nil
5	Tano North	Duayaw Nkwanta	Municipal	1754	2025	Nil
6	Tano South	Bechem	Municipal	1755	2025	Nil
Ashanti Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Adansi Asokwa	Adansi Asokwa	District	2331	2025	Nil
2	Adansi North	Fomena	District	1758	2025	Nil
3	Adansi South	New Adubiase	District	1752	2025	Nil
4	Afigya Kwabre North	Boamang	District	2334	2025	Nil
5	Afigya Kwabre South	Kodie	District	1856	2025	Nil
6	Ahafo Ano North	Tepa	Municipal	1402	2025	Nil
7	Ahafo Ano South East	Adugyama	District	2324	2025	Nil
8	Ahafo Ano South West	Mankraso	District	1401	2025	Nil
9	Akrofuom	Akrofuom	District	2329	2025	Nil
10	Amansie Central	Jacobu	District	1774	2025	Nil
11	Amansie South	Manso Adubia	District	2325	2025	Nil
12	Amansie West	Manso Nkwanta	District	1403	2025	Nil
13	Asante Akim Central	Konongo	Municipal	2056	2025	Nil
14	Asante Akim North	Agogo	Municipal	2057	2025	Nil
15	Asante Akim South	Juaso	Municipal	1409	2025	Nil
16	Asokore Mampong	Asokore	Municipal	2055	2025	Nil
17	Asokwa Municipal	Asokwa	Municipal	2294	2025	Nil
18	Atwima Kwanwoma	Foase	District	1853	2025	Nil
19	Atwima Mponua	Nyinahin	District	1785	2025	Nil
20	Atwima Nwabiagya North	Nkawie	District	1738	2025	Nil
21	Atwima Nwabiagya South	Barekese	Municipal	2327	2025	Nil

22	Bekwai	Bekwai	Municipal	1906	2025	Nil
23	Bosome Freho	Asiwa	District	1852	2025	Nil
24	Bosomtwe	Kuntananse	District	1922	2025	Nil
25	Ejisu	Ejisu	Municipal	1890	2025	Nil
26	Ejura Sekyedumase	Ejura	Municipal	2098	2025	Nil
27	Juaben	Juaben	Municipal	2296	2025	Nil
28	Kumasi Metro	Kumasi	Metro	2059	2025	Nil
29	Kwabre East	Mamponteng	Municipal	1894	2025	Nil
30	Kwadaso	Kwadaso	Municipal	2292	2025	Nil
31	Mampong	Mampong	Municipal	1908	2025	Nil
32	Obuasi	Obuasi	Municipal	1795	2025	Nil
33	Obuasi East	Tutuka	District	2332	2025	Nil
34	Offinso Municipal	Offinso	Municipal	1909	2025	Nil
35	Offinso North	Akumadan	District	1856	2025	Nil
36	Oforikrom Municipal	Oforikrom	Municipal	2391	2025	Nil
37	Old Tafo Municipal	Tafo	Municipal	2293	2025	Nil
38	Sekyere Affram Plains	Drobonso	District	2058	2025	Nil
39	Sekyere Central	Nsuta	District	1841	2025	Nil
40	Sekyere East	Effiduase	District	1900	2025	Nil
41	Sekyere Kumawu	Kumawu	District	2060	2025	Nil
42	Sekyere South	Agona	District	1898	2025	Nil
43	Suame	Suame	Municipal	2295	2025	Nil
Bono Region						
No.	**Assembly**	**Capital**	**Status**	**L. I.**	**Audited up to**	**Arrears**
1	Banda	Banda Ahenkro	District	2092	2025	Nil
2	Berekum East	Berekum	Municipal	1874	2025	Nil
3	Berekum West	Jinijini	District	2017	2025	Nil
4	Dormaa Central	Dormaa Ahenkro	Municipal	2098	2025	Nil
5	Dormaa East	Wamfie	District	1851	2025	Nil
6	Dormaa West	Nkrankwanta	District	2094	2025	Nil
7	Jaman North	Sampa	District	1779	2025	Nil
8	Jaman South	Drobo	Municipal	1777	2025	Nil
9	Sunyani	Sunyani	Municipal	1924	2025	Nil
10	Sunyani West	Odumase	Municipal	1881	2025	Nil
11	Tain	Nsawkaw	District	2090	2025	Nil
12	Wenchi	Wenchi	Municipal	1876	2025	Nil
Bono East Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Atebubu-Amanten	Atebubu	Municipal	1770	2025	Nil
2	Kintampo	Kintampo	Municipal	1871	2025	Nil

3	Kintampo South	Jema	District	1781	2025	Nil
4	Nkoranza North	Busunya	District	1844	2025	Nil
5	Nkoranza South	Nkoranza	Municipal	2089	2025	Nil
6	Pru East	Yeji	District	1778	2025	Nil
7	Pru West	Prang	District	2335	2025	Nil
8	Sene East	Kajaji	District	2091	2025	Nil
9	Sene West	Kwame Danso	District	2088	2025	Nil
10	Techiman South	Techiman	Municipal	2096	2025	Nil
11	Techiman North	Tuobodom	District	2095	2025	Nil
Central Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Abura, Asebu-Kwamankese	Abura Dunkwa	District	1381	2025	Nil
2	Agona East	Nsaba	District	1921	2025	Nil
3	Agona West	Agona Swedru	Municipal	1920	2025	Nil
4	Ajumako - Enyan Esiam	Ajumako	District	1383	2025	Nil
5	Asikuma-Odoben -Brakwa	Breman Asikuma	District	1378	2025	Nil
6	Assin Fosu	Assin Fosu	Municipal	1859	2025	Nil
7	Assin North	Assin Brekum	District	2339	2025	Nil
8	Assin South	Nsuem-Kyekyewere	District	1760	2025	Nil
9	Awutu Senya	Awutu-Bereku	District	2024	2025	Nil
10	Awutu Senya East	Kasoa	Municipal	2025	2025	Nil
11	Cape Coast	Cape Coast	Metro	1927	2025	Nil
12	Effutu	Winneba	Municipal	1660	2025	Nil
13	Ekumfi	Essarkyir	District	2027	2025	Nil
14	Gomoa Central	Afranse	District	2339	2025	Nil
15	Gomoa East	Potsin	District	1883	2025	Nil
16	Gomoa West	Apam	District	1896	2025	Nil
17	Komenda Edina Eguafo Abrem	Elmina	Municipal	2022	2025	Nil
18	Mfantseman	Saltpond	Municipal	1857	2025	Nil
19	Twifo Atti Morkwa	Twifo Praso	Municipal	2026	2025	Nil
20	Twifo Hermang Lower Denkyira	Twifo Heman	District	2023	2025	Nil
21	Upper Denkyira East	Dunkwa on Offin	Municipal	1877	2025	Nil
22	Upper Denkyira West	Diaso	District	1848	2025	Nil
Eastern Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Abuakwa North	Municipal	Kukurantumi		2025	Nil

2	Abuakwa South	Municipal	Kibi		2025	Nil
3	Achiase	District	Achiase		2025	Nil
4	Akwapim North	Municipal	Akropong		2025	Nil
5	Akwapim South	Municipal	Aburi		2025	Nil
6	Akyemansah	District	Ofoase		2025	Nil
7	Asene Manso Akroso	District	Manso		2025	Nil
8	Asuogyaman	District	Atimpoku		2025	Nil
9	Atiwa East	District	Anyinam		2025	Nil
10	Atiwa West	District	Kwabeng		2025	Nil
11	Ayensuano	District	Coaltar		2025	Nil
12	Birim Central	Municipal	Akim Oda		2025	Nil
13	Birim North	District	New Abirem		2025	Nil
14	Birim South	District	Akim Swedru		2025	Nil
15	Denkyembour	District	Akwatia		2025	Nil
16	Fanteakwa North	District	Begoro		2025	Nil
17	Fanteakwa South	District	Osino		2025	Nil
18	Kwaebibirem	Municipal	Kade		2025	Nil
19	Kwahu Afram Plain North	District	Donkorkrom		2025	Nil
20	Kwahu Afram Plain South	District	Tease		2025	Nil
21	Kwahu East	District	Abetifi		2025	Nil
22	Kwahu South	Municipal	Mpraeso		2025	Nil
23	Kwahu West	Municipal	Nkawkaw		2025	Nil
24	Lower Manya Krobo	Municipal	Odumase Krobo		2025	Nil
25	New Juaben North	Municipal	Effiduase		2025	Nil
26	New Juaben South	Municipal	Koforidua		2025	Nil
27	Nsawam Adoagyiri	Municipal	Nsawam		2025	Nil
28	Okere	District	Adukrom		2025	Nil
29	Suhum	Municipal	Suhum		2025	Nil
30	Upper Manya Krobo	District	Asesewa		2025	Nil
31	Upper West Akim	District	Adeiso		2025	Nil
32	West Akim	Municipal	Asamankese		2025	Nil
33	Yilo Krobo	Municipal	Somanya		2025	Nil
Greater Accra Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Ablekuma Central	Laterbiokorshie	Municipal	2376	2025	Nil
2	Ablekuma North	Darkuma	Municipal	2308	2025	Nil
3	Ablekuma West	Dansoma	Municipal	2309	2025	Nil
4	Accra Metro	Accra	Metro	2034	2025	Nil
5	Ada East	Ada	District	2029	2025	Nil

6	Ada West	Sege	District	2028	2025	Nil
7	Adentan	Adenta	Municipal	1888	2025	Nil
8	Ashaiman	Ashaiman	Municipal	1889	2025	Nil
9	Ayawaso Central	Kokomlemle	Municipal	2366	2025	Nil
10	Ayawaso East	Nima	Municipal	2310	2025	Nil
11	Ayawaso North	Accra New Town	Municipal	2311	2025	Nil
12	Ayawaso West	Dzorwulu	Municipal	2312	2025	Nil
13	Ga Central	Sowutuom	Municipal	2036	2025	Nil
14	Ga East	Abokobi	Municipal	1864	2025	Nil
15	Ga North	Ofankor	Municipal	2314	2025	Nil
16	Ga South	Ngleshie Amanfro	Municipal	2037	2025	Nil
17	Ga West	Amasaman	Municipal	1858	2025	Nil
18	Korle Klottey	Osu	Municipal	2365	2025	Nil
19	Kpone Katamanso	Kpone	Municipal	2031	2025	Nil
20	Krowor	Nungua	Municipal	2318	2025	Nil
21	La Dade-Kotopon	La	Municipal	2038	2025	Nil
22	La Nkwantanang-Madina	Madina	Municipal	2030	2025	Nil
23	Ledzokuku	Teshie	Municipal	1865	2025	Nil
24	Ningo-Prampram	Prampram	District	2035	2025	Nil
25	Okaikwei North	Abeka	Municipal	2307	2025	Nil
26	Shai-Osudoku	Dodowa	District	2039	2025	Nil
27	Tema Metro	Tema	Metro	2033	2025	Nil
28	Tema West	Tema Community 2	Municipal	2317	2025	Nil
29	Weija/Gbawe	Weija	Municipal	2315	2025	Nil
North East Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Bunkprugu Nakpanduri	Bunkpurugu	District	1748	2025	Nil
2	Yunyoo-Nasuan	Yunyoo	District	2349	2025	Nil
3	Chereponi	Chereponi	District	1854	2025	Nil
4	East Mamprusi	Walewale	Municipal	2274	2025	Nil
5	Mamprugu-Moagduri	Yagaba	District	2063	2025	Nil
6	West Mamprusi	Gambaga	Municipal	2276	2025	Nil
Northern Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited to**	**Arrears**
1	Gushiegu	Gushiegu	Municipal	2277	2025	Nil
2	Karaga	Karaga	District	1787	2025	Nil
3	Kpandai	Kpandai	District	1845	2025	Nil
4	Kumbugu	Kumbugu	District	2062	2025	Nil
5	Mion	Sang	District	2089	2025	Nil

6	Nanumba North	Bimbilla	Municipal	2347	2025	Nil
7	Nanumba South	Wulensi	District	1754	2025	Nil
8	Saboba	Saboba	District	1763	2025	Nil
9	Sagnarigu	Sagnarigu	Municipal	1854	2025	Nil
10	Savelugu	Savelugu	Municipal	2272	2025	Nil
11	Nanton	Nanton	District	2071	2025	Nil
12	Tamale	Tamale	Metropolitan	2068	2025	Nil
13	Tatale-Sanguli	Tatale	District	2067	2025	Nil
14	Tolon	Tolon	District	2142	2025	Nil
15	Yendi	Yendi	Municipal	2070	2025	Nil
16	Zabzugu	Zabzugu	District	2053	2025	Nil
Oti Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited**	**Arrears**
1	Biakoye	Ahenkro	District	1887	2025	Nil
2	Jasikan	Jasikan	Municipal	1901	2025	Nil
3	Kadjebi	Kadjebi	District	1465	2025	Nil
4	Krachi East	Dambai	Municipal	2084	2024	1 year
5	Krachi Ntsumuru	Kete Krachi	District	1843	2025	Nil
6	Krachi West	Chinderi	Municipal	2078	2024	1 year
7	Nkwanta North	Kpassa	District	1846	2025	Nil
8	Nkwanta South	Nkwanta	Municipal	2081	2025	Nil
9	Guan	Likpe-Mate	District	2416	2025	Nil
Savannah Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Bole	Bole	District	1786	2025	Nil
2	Central Gonja	Buipe	District	1750	2025	Nil
3	East Gonja	Salaga	Municipal	1938	2025	Nil
4	North Gonja	Daboya	District	2065	2025	Nil
5	Sawla Tuna Kalba	Sawla	District	1768	2025	Nil
6	West Gonja	Damongo	Municipal	2398	2025	Nil
7	North East Gonja	Kpalbe	District	2367	2025	Nil
Upper East Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Bawku	Bawku	Municipal	1442	2025	Nil
2	Bawku West	Zebilla	District	2107	2025	Nil
3	Binduri	Binduri	District	2108	2025	Nil
4	Bolga	Bolgatanga	Municipal	2321	2025	Nil
5	Bolga East	Zuarungu	District	2350	2025	Nil
6	Bongo	Bongo	District	1447	2025	Nil

7	Builsa North	Sandema	Municipal	2422	2025	Nil
8	Builsa South	Fumbisi	District	2105	2025	Nil
9	Garu	Garu	District	1797	2025	Nil
10	Kassena Nankana Municipal	Navrongo	Municipal	1769	2025	Nil
11	Kassena Nankana West	Paga	District	2106	2025	Nil
12	Nabdam	Nangodi	District	2104	2025	Nil
13	Pusiga	Pusiga	District	2110	2025	Nil
14	Talensi	Tongo	District	2148	2025	Nil
15	Tempane	Tempane	District	2352	2025	Nil
Upper West Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited to**	**Arrears**
1	Daffiama-Bussie-Issa	Issa	District	2100	2025	Nil
2	Jirapa	Jirapa	Municipal	1902	2025	Nil
3	Lambussie-Karni	Lambussie	District	1849	2025	Nil
4	Lawra	Lawra	Municipal	2099	2025	Nil
5	Nadowli Kaleo	Nadowli	District	2101	2025	Nil
6	Nandom	Nandom	Municipal	2102	2025	Nil
7	Sissala East	Tumu	Municipal	1766	2025	Nil
8	Sissala West	Gowllu	District	1771	2025	Nil
9	Wa	Wa	Municipal	1751	2025	Nil
10	Wa East	Funsi	District	1800	2025	Nil
11	Wa West	Wechiau	District	1746	2025	Nil
Volta Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Adaklu	Adaklu	District	2085	2025	Nil
2	Afadzato South	Ve-Golokwati	District	2079	2025	Nil
3	Agotime-Ziope	Kpetoe	District	2080	2025	Nil
4	Akatsi North	Ave Dakpa	District	2082	2025	Nil
5	Akatsi South	Akatsi	Municipal	2086	2025	Nil
6	Anloga	Anloga	District	2372	2025	Nil
7	Central Tongu	Adidome	District	2077	2025	Nill
8	Ho	Ho	Municipal	2074	2025	Nil
9	Ho West	Dzolokpuita	District	2083	2025	Nil
10	Hohoe	Hohoe	Municipal	2072	2025	Nil
11	Keta	Keta	Municipal	1886	2025	Nil
12	Ketu North	Dzodze	Municipal	1897	2025	Nil
13	Ketu South	Denu	Municipal	2073	2025	Nil
14	Kpando	Kpando	Municipal	1755	2025	Nil
15	North Dayi	Amfoega	District	1892	2025	Nil

16	North Tongu	Battor Dugame	District	2076	2025	Nil
17	South Dayi	Kpeve	District	1753	2025	Nil
18	South Tongu	Sogakope	District	1466	2025	Nil
Western Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Ahanta West	Agona Nkwanta	Municipal	1395	2025	Nil
2	Ellembelle	Nkroful	District	2020	2025	Nil
3	Effia-Kwesimintsim	Effia Kuma	Municipal	2322	2025	Nil
4	Jomoro	Half Assini	Municipal	2019	2025	Nil
5	Mpohor	Mpohor	District	1840	2025	Nil
6	Nzema East	Axim	Municipal	1884	2025	Nil
7	Prestea-Huni Valley	Bogoso	Municipal	2015	2025	Nil
8	Sekondi / Takoradi Metro	Sekondi	Metro	2016	2025	Nil
9	Shama	Shama	District	1886	2025	Nil
10	Tarkwa-Nsuaem	Tarkwa	Municipal	2011	2025	Nil
11	Wassa Amenfi Central	Manso Amenfi	District	1757	2025	Nil
12	Wassa Amenfi East	Wassa Akropong	Municipal	2017	2025	Nil
13	Wassa Amenfi West	Asankragua	Municipal	2014	2025	Nil
14	Wassa East	Daboase	District	2018	2025	Nil
Western North Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Bodi	Bodi	District	1394	2025	Nil
2	Juaboso	Juaboso	District	1917	2025	Nil
3	Sefwi Wiawso	Sefwi Wiawso	Municipal	1882	2025	Nil
4	Bibiani/Anhwiaso/ Bekwai	Bibiani	Municipal	1918	2025	Nil
5	Bia East	Essam/Debiso	District	2021	2025	Nil
6	Bia West	Adabokrom	District	1387	2025	Nil
7	Aowin	Enchi	Municipal	1392	2025	Nil
8	Suaman	Dadieso	District	2016	2025	Nil
9	Sefwi Akontombra	Akontombra	District	1884	2025	Nil

APPENDIX B

Total Income 2024 - 2025

Ahafo Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Asunafo North	31,490,979.69	29,315,914.69	(2,175,065.00)
2	Asunafo South	13,836,147.84	19,582,390.60	5,746,242.76
3	Asutifi North	32,391,322.76	28,898,103.60	(3,493,219.16)
4	Asutifi South	22,418,389.32	20,064,997.04	(2,353,392.28)
5	Tano North	28,400,904.62	33,219,842.60	4,818,937.98
6	Tano South	17,654,722.72	25,708,610.80	8,053,888.08
Total		**146,192,466.95**	**156,789,859.33**	**10,597,392.38**
Ashanti Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Adansi Asokwa	8,075,471.83	14,478,016.38	6,402,544.55
2	Adansi North	13,324,154.22	19,338,394.37	6,014,240.15
3	Adansi South	11,899,266.30	19,727,312.32	7,828,046.02
4	Afigya Kwabre North	11,372,313.34	19,303,263.45	7,930,950.11
5	Afigya Kwabre South	14,142,556.10	26,572,288.33	12,429,732.23
6	Ahafo Ano North	18,451,933.78	17,460,509.17	(991,424.61)
7	Ahafo Ano South East	9,649,097.67	16,324,613.96	6,675,516.29
8	Ahafo Ano South West	10,198,196.60	17,643,190.68	7,444,994.08
9	Akrofuom	10,918,098.98	15,774,746.69	4,856,647.71
10	Amansie Central	9,968,808.40	15,200,862.57	5,232,054.17
11	Amansie South	11,631,381.86	16,441,841.87	4,810,460.01
12	Amansie West	15,570,122.11	19,592,008.26	4,021,886.15
13	Asante Akim Central	18,095,312.45	20,956,727.54	2,861,415.09
14	Asante Akim North	11,060,060.48	19,728,261.34	8,668,200.86
15	Asante Akim South	13,382,347.23	20,496,700.37	7,114,353.14
16	Asokore Mampong	16,441,201.34	25,117,054.00	8,675,852.66
17	Asokwa Municipal	54,609,854.52	26,891,980.50	(27,717,874.02)
18	Atwima Kwanwoma	16,678,440.02	26,693,731.17	10,015,291.15
19	Atwima Mponua	10,555,165.31	18,021,110.59	7,465,945.28
20	Atwima Nwabiagya North	12,029,791.00	20,304,977.00	8,275,186.00
21	Atwima Nwabiagya	16,846,501.33	28,091,975.76	11,245,474.43
22	Bekwai Municipal	12,705,261.54	19,754,128.46	7,048,866.92
23	Bosome Freho	9,504,156.95	15,364,860.20	5,860,703.25
24	Bosomtwe	14,534,942.03	22,232,929.13	7,697,987.10
25	Ejisu	17,666,665.60	22,203,838.70	4,537,173.10
26	Ejura Sekyedumase	16,321,926.04	16,691,460.57	369,534.53
27	Juaben Municipal	11,845,911.38	19,319,704.94	7,473,793.56
28	Kumasi Metro	89,474,642.77	61,063,169.38	(28,411,473.39)
29	Kwabre East	61,868,524.48	28,626,400.57	(33,242,123.91)
30	Kwadaso Municipal	23,778,576.67	33,578,637.29	9,800,060.62

31	Mampong Municipal	17,235,643.93	23,496,791.65	6,261,147.72
32	Obuasi Municipal	30,428,363.97	43,687,590.22	13,259,226.25
33	Obuasi East	15,321,103.63	25,075,240.21	9,754,136.58
34	Offinso Municipal	12,160,270.02	21,312,590.54	9,152,320.52
35	Offinso North	20,668,644.29	21,354,326.23	685,681.94
36	Oforikrom Municipal	19,362,970.01	36,104,914.00	16,741,943.99
37	Old Tafo Municipal	41,420,941.50	29,727,905.84	(11,693,035.66)
38	Sekyere Affram Plains	9,098,892.54	14,985,983.49	5,887,090.95
39	Sekyere Central	9,229,200.00	18,060,458.77	8,831,258.77
40	Sekyere East	12,256,191.13	20,988,818.16	8,732,627.03
41	Sekyere Kumawu	11,904,202.06	38,387,159.08	26,482,957.02
42	Sekyere South	16,114,163.62	24,343,541.23	8,229,377.61
43	Suame Municipal	53,210,040.04	33,372,084.42	(19,837,955.62)
	Total	**841,011,309.07**	**1,013,892,099.40**	**172,880,790.33**
		Bono Region		
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Banda District	11,814,767.12	16,632,941.79	4,818,174.67
2	Berekum East District	38,720,652.15	26,719,642.32	(12,001,009.83)
3	Berekum West Municipal	12,197,944.24	29,572,447.83	17,374,503.59
4	Dormaa Central Municipal	25,449,079.44	24,658,260.50	(790,818.94)
5	Dormaa East District	12,392,533.70	16,058,998.07	3,666,464.37
6	Dormaa West	11,536,181.38	17,575,310.92	6,039,129.54
7	Jaman North District	14,790,530.79	23,472,728.72	8,682,197.93
8	Jaman South Municipal	17,795,240.99	24,575,011.84	6,779,770.85
9	Sunyani Municipal	72,799,385.09	42,283,055.04	(30,516,330.05)
10	Sunyani West Municipal	20,236,325.04	30,302,501.53	10,066,176.49
11	Tain District	21,573,635.39	21,833,569.44	259,934.05
12	Wenchi Municipal	18,503,133.45	26,408,274.99	7,905,141.54
Total		**277,809,408.78**	**300,092,742.99**	**22,283,334.21**
		Bono East Region		
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Atebubu-Amanten	10,548,249.67	21,505,710.83	10,957,461.16
2	Kintampo Municipal	14,985,272.15	25,242,370.22	10,257,098.07
3	Kintampo South	16,593,926.85	24,199,861.48	7,605,934.63
4	Nkoranza North	8,159,005.64	15,684,718.17	7,525,712.53
5	Nkoranza South	23,179,273.19	24,689,033.86	1,509,760.67
6	Pru East	9,872,583.13	17,026,787.47	7,154,204.34
7	Pru West	10,716,491.09	17,727,453.96	7,010,962.87
8	Sene East	7,186,684.18	16,144,706.73	8,958,022.55
9	Sene West	12,684,214.25	20,878,574.99	8,194,360.74
10	Techiman Municipal	65,803,955.47	41,263,776.33	(24,540,179.14)
11	Techiman North	17,029,624.16	25,473,299.78	8,443,675.62
Total		**196,759,279.78**	**249,836,293.82**	**53,077,014.04**

Central Region				
No	Assembly	2024 (A)	2025 (B)	C = B-A
1	Abura, Asebu-Kwamankese District Assembly	11,667,297.45	21,444,679.00	9,777,381.55
2	Agona East District Assembly	11,420,877.00	20,330,576.96	8,909,699.96
3	Agona West Municipal Assembly	41,044,256.00	29,039,804.00	(12,004,452.00)
4	Ajumako - Enyan Esiam District Assembly	14,364,079.00	20,219,842.80	5,855,763.80
5	Asikuma-Odoben -Brakwa District Assembly	11,982,415.00	19,988,828.00	8,006,413.00
6	Assin Foso Municipal Assembly	13,954,797.79	24,026,817.44	10,072,019.65
7	Assin North District Assembly	9,391,411.00	15,867,186.84	6,475,775.84
8	Assin South District Assembly	10,179,014.00	17,801,673.50	7,622,659.50
9	Awutu Senya West District Assembly	14,369,966.45	24,728,238.09	10,358,271.64
10	Awutu Senya East Municipal Assembly	73,382,279.65	38,406,042.10	(34,976,237.55)
11	Cape Coast Metropolitan Assembly	27,085,356.00	42,646,490.24	15,561,134.24
12	Effutu Municipal Assembly	18,146,639.53	28,175,885.20	10,029,245.67
13	Ekumfi District Assembly	17,422,122.69	11,246,076.00	(6,176,046.69)
14	Gomoa Central District Assembly	14,113,796.00	24,924,017.00	10,810,221.00
15	Gomoa East District Assembly	17,756,620.00	37,564,943.00	19,808,323.00
16	Gomoa West District Assembly ,	13,581,613.24	23,723,464.00	10,141,850.76
17	Komenda Edina Eguafo Abrem Municipal	15,137,543.00	23,137,685.00	8,000,142.00
18	Mfantseman Municipal Assembly	38,737,085.81	22,986,718.00	(15,750,367.81)
19	Twifo Atti Morkwa District Assembly	11,484,997.91	20,806,455.00	9,321,457.09
20	Twifo Hermang Lower Denkyira District Assembly	9,438,152.54	18,098,383.91	8,660,231.37
21	Upper Denkyira East Municipal Assembly	12,211,316.00	20,971,988.00	8,760,672.00
22	Upper Denkyira West District Assembly	12,075,995.43	19,963,654.12	7,887,658.69
Total		**418,947,631.49**	**526,099,448.20**	**107,151,816.71**

Eastern Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Abuakwa North Municipal-Kukurantumi	16,772,401.75	23,991,802.62	7,219,400.87
2	Achiase District Assembly	8,038,722.71	16,796,516.33	8,757,793.62
3	Abuakwa South Municipal-Kibi	15,758,374.18	29,208,902.11	13,450,527.93
4	Akuapem North Municipal-Akropong	18,466,054.34	24,051,084.97	5,585,030.63
5	Akuapem South Municipal-Aburi	13,300,104.78	26,060,368.20	12,760,263.42
6	Akyemansa District - Ofoase	13,169,051.89	19,980,187.77	6,811,135.88
7	Asuogyaman District-Atimpoku	13,096,633.13	21,282,227.67	8,185,594.54
8	Atiwa East District Assembly-Anyinam	11,768,891.53	21,382,463.11	9,613,571.58
9	Atiwa West District-Kwabeng	15,262,638.26	23,332,401.68	8,069,763.42
10	Ayensuano District-Coaltar	13,435,174.59	20,384,209.29	6,949,034.70
11	Birim Central Municipal-Akim Oda	30,878,651.93	23,000,447.42	(7,878,204.51)
12	Birim North District- New Abriem	20,605,261.00	23,871,229.71	3,265,968.71
13	Birim South District-Akim Swedru	11,922,506.61	17,977,773.19	6,055,266.58
14	Denkyembour District-Akwatia	11,332,969.84	19,528,847.85	8,195,878.01
15	Fanteakwa North District-Begoro	13,018,427.91	20,338,375.45	7,319,947.54
16	Fanteakwa South District Assembly-Osino	11,709,875.48	18,139,102.77	6,429,227.29
17	Kwaebibirem Municipal-Kade	12,303,228.74	21,291,655.71	8,988,426.97
18	Kwahu Afram Plains North District-Donkorkrom	9,676,307.69	18,089,163.84	8,412,856.15
19	Kwahu Afram Plains South District-Tease	10,923,861.53	17,885,112.04	6,961,250.51
20	Kwahu East District -Abetifi	10,534,546.10	18,685,763.66	8,151,217.56
21	Kwahu South Municipal-Mpraeso	13,795,534.43	19,375,421.14	5,579,886.71
22	Kwahu West Municipal-Nkawkaw	18,735,255.22	30,293,463.28	11,558,208.06
23	Lower Manya Krobo Municipal-Odumasi Krobo	34,676,834.45	21,352,766.24	(13,324,068.21)
24	Manso Asene Akroso District-Asene Manso	14,432,477.76	18,554,093.02	4,121,615.26
25	New Juaben North Municipal-K'dua Effiduase	15,041,102.18	24,436,647.00	9,395,544.82

26	New Juaben South Municipal -Koforidua	25,840,253.00	59,904,910.97	34,064,657.97
27	Nsawam Adoagyiri Municipal-Nsawam	20,669,867.76	32,474,043.39	11,804,175.63
28	Okere District -Adukrom	12,995,073.44	22,214,831.56	9,219,758.12
29	Suhum Municipal-Suhum	15,405,236.37	27,099,941.59	11,694,705.22
30	Upper Manya Krobo District-Asesewa	10,406,566.71	18,122,026.96	7,715,460.25
31	Upper West Akim District-Adeiso	15,529,390.78	14,059,540.15	(1,469,850.63)
32	West Akim Municipal-Asamankese	38,774,757.37	31,374,568.96	(7,400,188.41)
33	Yilo Krobo Municipal-Somanya	15,537,829.37	22,980,691.63	7,442,862.26
TOTAL		**533,813,862.83**	**767,520,581.28**	**233,706,718.45**
Greater Accra Region				
No	**Assembly**	**2024 (A)**	**2025 (B)**	**B-A=C**
1	Ablekuma Central	20,894,674.46	38,299,898.07	17,405,223.61
2	Ablekuma North	23,704,590.71	44,356,941.21	20,652,350.50
3	Ablekuma West Municipal Assembly	17,309,622.90	37,696,442.78	20,386,819.88
4	Accra	79,926,022.54	92,677,644.24	12,751,621.70
5	Ada East Municipal Assembly	13,241,024.18	21,274,925.74	8,033,901.56
6	Ada West District Assembly	10,377,778.68	18,914,378.13	8,536,599.45
7	Adentan Municipal Assembly	33,953,044.71	60,865,408.43	26,912,363.72
8	Ashaiman Municipal	22,739,112.61	41,270,627.50	18,531,514.89
9	Ayawaso East Municipal Assembly	17,408,286.32	29,913,118.59	12,504,832.27
10	Ayawaso west	37,547,123.94	48,960,612.60	11,413,488.66
11	Ayawaso Central Municipal	17,961,199.27	31,958,197.50	13,996,998.23
12	Ayawaso North	13,114,528.00	40,347,115.00	27,232,587.00
13	Ga Central Municipal Assembly	21,373,093.39	50,043,844.48	28,670,751.09
14	Ga East Municipal Assembly	29,795,770.54	51,722,589.55	21,926,819.01
15	Ga North	18,842,145.37	44,398,461.84	25,556,316.47
16	Weija Gbawe Municipal Assembly	40,597,309.18	46,239,051.58	5,641,742.40
17	Ga South Municipal Assembly/ Ngleshie / Amanfro	24,277,015.03	36,590,218.96	12,313,203.93
18	Ga West	38,095,956.00	44,320,951.28	6,224,995.28
19	Korle Klotey Municipal Assembly	40,152,952.48	58,764,271.00	18,611,318.52

20	Kpone Katamanso Municipal Assembly	19,110,843.56	64,460,051.23	45,349,207.67
21	Krowor Municipal Assembly	27,337,187.00	37,583,986.43	10,246,799.43
22	La Dade-Kotopon	33,990,388.00	42,976,850.00	8,986,462.00
23	La-Nkwantanang-Madina	19,912,148.52	57,756,758.43	37,844,609.91
24	Ledzokuku	16,602,916.23	44,321,304.04	27,718,387.81
25	Ningo - Prampram	26,907,394.50	32,629,104.46	5,721,709.96
26	Okaikwei North Municipal Assembly	16,494,989.51	41,568,784.25	25,073,794.74
27	Shai-Osudoku District Assembly	71,283,690.84	26,381,779.29	(44,901,911.55)
28	Tema	32,402,859.39	72,234,830.59	39,831,971.20
29	Tema West Municipal	25,306,486.33	48,189,838.44	22,883,352.11
TOTAL		**810,660,154.19**	**1,306,717,985.64**	**496,057,831.45**
North East Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Bunkprugu Nakpanduri	11,831,338.84	20,421,751.64	8,590,412.80
2	Yunyoo-Nasuan	12,779,372.23	20,934,342.02	8,154,969.79
3	Chereponi	11,773,791.64	19,436,989.13	7,663,197.49
4	East Mamprusi	34,983,075.45	38,583,881.63	3,600,806.18
5	Mamprugu-Moagduri	9,997,324.26	20,001,350.40	10,004,026.14
6	West Mamprusi	30,292,165.62	29,871,376.47	(420,789.15)
Total		**111,657,068.04**	**149,249,691.29**	**37,592,623.25**
Northern Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Gushegu	15,246,425.72	24,875,984.41	9,629,558.69
2	Karaga	12,574,632.63	23,808,642.95	11,234,010.32
3	Kpandai	10,189,037.36	23,687,747.97	13,498,710.61
4	Kumbungu	16,884,034.76	26,982,942.60	10,098,907.84
5	Mion	14,675,139.11	23,819,419.51	9,144,280.40
6	Nanumba North	15,973,692.06	27,564,298.90	11,590,606.84
7	Nanumba South	10,468,343.32	20,330,545.94	9,862,202.62
8	Saboba	11,315,773.53	21,008,758.07	9,692,984.54
9	Sagnarigu	83,364,057.13	44,677,931.83	(38,686,125.30)
10	Savelugu	15,544,770.61	22,606,012.02	7,061,241.41
11	Nanton	14,793,403.90	19,934,253.77	5,140,849.87
12	Tamale	35,427,098.37	57,215,519.64	21,788,421.27
13	Tatale-Sanguli	7,973,265.63	16,488,674.56	8,515,408.93
14	Tolon	9,549,881.64	13,329,147.36	3,779,265.72
15	Yendi	29,725,577.16	25,432,375.44	(4,293,201.72)
16	Zabzugu	6,254,521.44	12,106,099.05	5,851,577.61
Total		**309,959,654.37**	**403,868,354.02**	**93,908,699.65**

Oti Region				
No.	Assembly	2024 (A)	2025 (B)	C = B – A
1	Biakoye District	7,716,145.57	16,497,141.29	8,780,995.72
2	Guan District	4,586,438.24	12,168,833.54	7,582,395.30
3	Jasikan Municipal	10,207,894.56	18,904,293.54	8,696,398.98
4	Kadjebi District	10,859,076.31	17,954,732.95	7,095,656.64
5	Krachi East Municipal	23,661,440.67		
6	Krachi Nchumuru District	8,798,509.97	15,951,786.06	7,153,276.09
7	Krachi West Municipal	10,484,203.13		
8	Nkwanta North District	13,355,976.31	21,936,300.54	8,580,324.23
9	Nkwanta South Municipal	14,278,129.91	21,251,231.48	6,973,101.57
Total		**103,947,814.67**	**124,664,319.40**	**20,716,504.73**
Savannah Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Bole	13,854,016.08	21,077,608.84	7,223,592.76
2	Central Gonja	13,377,031.09	19,016,718.26	5,639,687.17
3	East Gonja	23,902,109.50	20,615,944.76	(3,286,164.74)
4	North Gonja	12,861,556.18	20,607,328.02	7,745,771.84
5	Sawla Tuna Kalba	13,989,807.90	22,666,570.67	8,676,762.77
6	West Gonja	17,124,523.52	20,568,748.62	3,444,225.10
7	North East Gonja	11,501,963.28	28,380,871.15	16,878,907.87
Total		**106,611,007.55**	**152,933,790.32**	**46,322,782.77**
Upper East Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Bawku Municipal	32,432,314.89	45,204,156.19	12,771,841.30
2	Bawku West District	16,439,933.19	25,854,990.95	9,415,057.76
3	Binduri District	11,900,682.17	17,357,331.20	5,456,649.03
4	Bolga Municipal	39,630,717.61	31,065,542.11	(8,565,175.50)
5	Bolga East District	13,875,033.83	21,396,621.34	7,521,587.51
6	Bongo District	16,997,922.93	24,680,303.68	7,682,380.75
7	Builsa North Municipal	13,534,351.52	19,515,008.20	5,980,656.68
8	Builsa South District	14,892,921.62	18,304,742.28	3,411,820.66
9	Garu District	13,924,466.03	19,578,189.31	5,653,723.28
10	Kassena Nankana Municipal	17,374,549.87	25,086,678.03	7,712,128.16
11	Kassena Nankana West District	14,569,922.60	24,720,587.41	10,150,664.81
12	Nabdam District	12,035,339.96	18,187,029.52	6,151,689.56
13	Pusiga District	12,804,538.46	25,896,296.08	13,091,757.62
14	Talensi District	14,629,135.69	22,082,099.38	7,452,963.69
15	Tempane District	12,952,926.06	19,842,944.54	6,890,018.48
Total		**257,994,756.43**	**358,772,520.22**	**100,777,763.79**

Upper West Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Daffiama-Bussie-Issa	11,680,636.45	16,512,834.49	4,832,198.04
2	Jirapa	12,539,852.24	18,661,310.05	6,121,457.81
3	Lambussie-Karni	7,070,493.00	19,981,849.00	12,911,356.00
4	Lawra	11,838,178.50	19,408,873.65	7,570,695.15
5	Nadowli Kaleo	14,539,409.45	22,461,295.05	7,921,885.60
6	Nandom	12,564,658.95	18,722,840.15	6,158,181.20
7	Sissala East	15,596,423.84	22,831,889.78	7,235,465.94
8	Sissala West	18,944,376.57	18,445,802.98	(498,573.59)
9	Wa East	8,422,160.00	17,749,343.00	9,327,183.00
10	Wa	49,779,619.42	33,548,831.04	(16,230,788.38)
11	Wa West	12,701,528.84	18,252,548.17	5,551,019.33
Total		**175,677,337.26**	**226,577,417.36**	**50,900,080.10**
Volta Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Adaklu	10,457,468.00	16,546,785.00	6,089,317.00
2	Afadzato South	9,879,291.80	26,506,033.62	16,626,741.82
3	Agotime-Ziope	9,657,856.72	17,869,600.56	8,211,743.84
4	Akatsi North	7,950,647.00	15,429,192.00	7,478,545.00
5	Akatsi South	11,361,394.82	20,602,959.81	9,241,564.99
6	Anloga	5,507,039.65	17,341,450.00	11,834,410.35
7	Central Tongu	10,122,416.06	18,658,261.52	8,535,845.46
8	Ho Municipal	57,116,935.86	29,501,191.61	(27,615,744.25)
9	Ho West	12,107,034.13	20,483,941.87	8,376,907.74
10	Hohoe	29,368,323.44	24,325,499.93	(5,042,823.51)
11	Keta	14,423,678.43	19,686,102.54	5,262,424.11
12	Ketu North	11,857,818.46	22,344,295.98	10,486,477.52
13	Ketu South	12,673,531.00	29,786,391.00	17,112,860.00
14	Kpando	8,777,594.83	19,110,057.86	10,332,463.03
15	North Dayi	8,748,282.89	15,609,675.89	6,861,393.00
16	North Tongu	11,329,547.16	20,625,145.68	9,295,598.52
17	South Dayi	10,822,967.54	17,966,953.58	7,143,986.04
18	South Tongu	12,650,882.62	20,618,796.22	7,967,913.60
Total		**254,812,710.41**	**373,012,334.67**	**118,199,624.26**
Western Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Ahanta West	30,518,662.00	28,010,056.00	(2,508,606.00)
2	Ellembelle	18,139,458.72	23,728,925.45	5,589,466.73
3	Effia-Kwesimintsim	61,718,667.78	49,975,852.71	(11,742,815.07)
4	Jomoro	13,649,887.72	19,498,085.31	5,848,197.59
5	Mpohor	9,986,786.00	16,079,019.00	6,092,233.00
6	Nzema East	11,029,428.13	19,104,818.19	8,075,390.06

7	Prestea-Huni Valley	31,123,551.53	35,030,722.00	3,907,170.47
8	Sekondi / Takoradi	68,536,856.12	81,480,799.30	12,943,943.18
9	Shama	20,314,064.00	33,481,752.00	13,167,688.00
10	Tarkwa-Nsuaem	47,437,980.00	54,161,931.00	6,723,951.00
11	Wassa Amenfi Central	9,278,215.08	19,717,855.18	10,439,640.10
12	Wassa Amenfi East	14,735,289.38	22,912,730.13	8,177,440.75
13	Wassa Amenfi West	11,478,036.07	20,126,327.90	8,648,291.83
14	Wassa East	14,473,545.79	24,047,829.46	9,574,283.67
TOTAL		**362,420,428.32**	**447,356,703.63**	**84,936,275.31**
Western North Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Aowin Municipal	12,461,421.66	19,667,675.66	7,206,254.00
2	Bia East	10,261,926.00	15,907,774.00	5,645,848.00
3	Bia West	16,863,577.00	17,880,155.45	1,016,578.45
4	Bibiani/Anhwiaso/Bekwai	19,854,455.00	27,947,565.00	8,093,110.00
5	Bodi	10,240,057.98	17,028,891.98	6,788,834.00
6	Juaboso	11,983,429.92	18,084,075.00	6,100,645.08
7	Sefwi Akontombar	11,099,772.00	16,390,503.00	5,290,731.00
8	Sefwi Wiawso Municipal	33,780,189.00	28,647,065.00	(5,133,124.00)
9	Suaman	9,629,974.61	14,759,250.62	5,129,276.01
Total		**136,174,803.17**	**176,312,955.71**	**40,138,152.54**
Summary				
No.	**Region**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Ahafo	146,192,466.95	156,789,859.33	10,597,392.38
2	Ashanti	841,011,309.07	1,013,892,099.40	172,880,790.33
3	Bono	277,809,408.78	300,092,742.99	22,283,334.21
4	Bono East	196,759,279.78	249,836,293.82	53,077,014.04
5	Central	418,947,631.49	526,099,448.20	107,151,816.71
6	Eastern	533,813,862.83	767,520,581.28	233,706,718.45
7	Greater Accra	810,660,154.19	1,306,717,985.64	496,057,831.45
8	North East	111,657,068.04	149,249,691.29	37,592,623.25
9	Northern	309,959,654.37	403,868,354.02	93,908,699.65
10	Oti	103,947,814.67	124,664,319.40	20,716,504.73
11	Savannah	106,611,007.55	152,933,790.32	46,322,782.77
12	Upper East	257,994,756.43	358,772,520.22	100,777,763.79
13	Upper West	175,677,337.26	226,577,417.36	50,900,080.10
14	Volta	254,812,710.41	373,012,334.67	118,199,624.26
15	Western	362,420,428.32	447,356,703.63	84,936,275.31
16	Western North	136,174,803.17	176,312,955.71	40,138,152.54
Total		**5,044,449,693.31**	**6,733,697,097.40**	**1,689,247,403.97**

APPENDIX C
Operational Results

AHAFO				
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Asunafo North	29,315,914.69	32,461,500.39	(3,145,585.70)
2	Asunafo South	19,582,390.60	16,419,784.98	3,162,605.62
3	Asutifi North	28,898,103.60	31,975,404.89	(3,077,301.29)
4	Asutifi South	20,064,997.04	15,545,524.88	4,519,472.16
5	Tano North	33,219,842.60	22,667,403.88	10,552,438.72
6	Tano South	25,708,610.80	18,776,416.72	6,932,194.08
	Total	**156,789,859.33**	**137,846,035.74**	**18,943,823.59**

ASHANTI				
No.	**Assembly**	**Income**	**Expenditure**	
1	Adansi Asokwa	14,478,016.38	7,371,196.61	7,106,819.77
2	Adansi North	19,338,394.37	19,338,394.37	-
3	Adansi South	19,727,312.32	15,010,712.14	4,716,600.18
4	Afigya Kwabre North	19,303,263.45	13,430,169.23	5,873,094.22
5	Afigya Kwabre South	26,572,288.33	13,403,641.19	13,168,647.14
6	Ahafo Ano North	17,460,509.17	10,017,183.95	7,443,325.22
7	Ahafo Ano South East	16,324,613.96	10,777,962.04	5,546,651.92
8	Ahafo Ano South West	17,643,190.68	10,249,750.94	7,393,439.74
9	Akrofuom	15,774,746.69	8,627,659.54	7,147,087.15
10	Amansie Central	15,200,862.57	9,196,903.22	6,003,959.35
11	Amansie South	16,441,841.87	6,714,468.79	9,727,373.08
12	Amansie West	19,592,008.26	10,705,205.09	8,886,803.17
13	Asante Akim Central	20,956,727.54	15,765,757.64	5,190,969.90
14	Asante Akim North	19,728,261.34	11,971,693.58	7,756,567.76
15	Asante Akim South	20,496,700.37	13,389,384.83	7,107,315.54
16	Asokore Mampong	25,117,054.00	11,562,898.00	13,554,156.00
17	Asokwa Municipal	26,891,980.50	23,259,992.87	3,631,987.63
18	Atwima Kwanwoma	26,693,731.17	15,601,157.94	11,092,573.23
19	Atwima Mponua	18,021,110.59	8,048,292.90	9,972,817.69
20	Atwima Nwabiagya North	20,304,977.00	9,238,583.00	11,066,394.00
21	Atwima Nwabiagya South	28,091,975.76	15,745,550.74	12,346,425.02
22	Bekwai Municipal	19,754,128.46	11,151,985.80	8,602,142.66
23	Bosome Freho	15,364,860.20	10,025,311.34	5,339,548.86
24	Bosomtwe	22,232,929.13	12,938,249.94	9,294,679.19
25	Ejisu	22,203,838.70	12,174,976.33	10,028,862.37
26	Ejura Sekyedumase	16,691,460.57	8,886,844.93	7,804,615.64
27	Juaben Municipal	19,319,704.94	11,701,156.80	7,618,548.14
28	Kumasi Metro	61,063,169.38	52,592,288.49	8,470,880.89

29	Kwabre East	28,626,400.57	34,371,980.13	(5,745,579.56)
30	Kwadaso Municipal	33,578,637.29	10,428,169.68	23,150,467.61
31	Mampong Municipal	23,496,791.65	14,751,401.84	8,745,389.81
32	Obuasi Municipal	43,687,590.22	31,664,641.76	12,022,948.46
33	Obuasi East	25,075,240.21	14,835,281.81	10,239,958.40
34	Offinso Municipal	21,312,590.54	15,555,006.56	5,757,583.98
35	Offinso North	21,354,326.23	9,781,095.68	11,573,230.55
36	Oforikrom Municipal	36,104,914.00	14,763,519.06	21,341,394.94
37	Old Tafo Municipal	29,727,905.84	35,247,291.55	(5,519,385.71)
38	Sekyere Affram Plains	14,985,983.49	9,644,982.23	5,341,001.26
39	Sekyere Central	18,060,458.77	10,106,867.95	7,953,590.82
40	Sekyere East	20,988,818.16	14,308,181.58	6,680,636.58
41	Sekyere Kumawu	38,387,159.08	10,993,097.67	27,394,061.41
42	Sekyere South	24,343,541.23	14,729,492.32	9,614,048.91
43	Suame	33,372,084.42	15,979,827.32	17,392,257.10
	Total	**1,013,892,099.40**	**636,058,209.38**	**377,833,890.02**
BONO				
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Banda District	16,632,941.79	10,691,593.44	5,941,348.35
2	Berekum East	26,719,642.32	17,812,555.74	8,907,086.58
3	Berekum West	29,572,447.83	21,032,778.73	8,539,669.10
4	Dormaa Central Municipal	24,658,260.50	19,528,955.65	5,129,304.85
5	Dormaa East District	16,058,998.07	9,842,366.71	6,216,631.36
6	Dormaa West	17,575,310.92	11,596,452.96	5,978,857.96
7	Jaman North District	23,472,728.72	18,448,072.32	5,024,656.40
8	Jaman South Municipal	24,575,011.84	16,220,246.51	8,354,765.33
9	Sunyani Municipal	42,283,055.04	37,705,780.62	4,577,274.42
10	Sunyani West Municipal	30,302,501.53	20,804,066.11	9,498,435.42
11	Tain District	21,833,569.44	14,398,443.52	7,435,125.92
12	Wenchi Municipal	26,408,274.99	17,773,010.44	8,635,264.55
	Total	300,092,742.99	215,854,322.75	84,238,420.24
BONO EAST				
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Atebubu-Amantin Municipal	21,505,710.83	14,599,616.22	6,906,094.61
2	Kintampo North Municipal	25,242,370.22	15,787,791.69	9,454,578.53
3	Kintampo South District	24,199,861.48	15,975,703.15	8,224,158.33
4	Nkoranza North District	15,684,718.17	14,985,100.67	699,617.50

5	Nkoranza South Municipal	24,689,033.86	31,684,047.85	(6,995,013.99)
6	Pru East District	17,026,787.47	6,537,967.16	10,488,820.31
7	Pru West District	17,727,453.96	11,204,359.77	6,523,094.19
8	Sene East District	16,144,706.73	9,632,879.26	6,511,827.47
9	Sene West District	20,878,574.99	17,584,403.80	3,294,171.19
10	Techiman Municipal	41,263,776.33	32,388,503.03	8,875,273.30
11	Techiman North District	25,473,299.78	16,715,880.92	8,757,418.86
	Total	**249,836,293.82**	**187,096,253.52**	**62,740,040.30**
CENTRAL				
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Abura, Asebu-Kwamankese District Assembly	21,444,679.00	13,502,662.55	7,942,016.45
2	Agona East District Assembly	20,330,576.96	969,129.45	19,361,447.51
3	Agona West Municipal Assembly	29,039,804.00	4,473,954.97	24,565,849.03
4	Ajumako - Enyan Esiam District Assembly	20,219,842.80	14,075,708.66	6,144,134.14
5	Asikuma-Odoben -Brakwa District Assembly	19,988,828.00	659,733.46	19,329,094.54
6	Assin Foso Municipal Assembly	24,026,817.44	19,711,159.62	4,315,657.82
7	Assin North District Assembly	15,867,186.84	10,477,916.79	5,389,270.05
8	Assin South District Assembly	17,801,673.50	8,386,488.49	9,415,185.01
9	Awutu Senya West District Assembly	24,728,238.09	2,697,652.03	22,030,586.06
10	Awutu Senya East Municipal Assembly	38,406,042.10	5,988,426.04	32,417,616.06
11	Cape Coast Metropolitan Assembly	42,646,490.24	37,298,712.00	5,347,778.24
12	Effutu Municipal Assembly	28,175,885.20	2,844,090.47	25,331,794.73
13	Ekumfi District Assembly	11,246,076.00	4,121,075.00	7,125,001.00
14	Gomoa Central District Assembly	24,924,017.00	18,879,302.00	6,044,715.00
15	Gomoa East District Assembly	37,564,943.00	20,051,408.00	17,513,535.00
16	Gomoa West District Assembly ,	23,723,464.00	16,086,166.00	7,637,298.00

17	Komenda Edina Eguafo Abrem Municipal	23,137,685.00	10,211,076.00	12,926,609.00
18	Mfantseman Municipal Assembly	22,986,718.00	17,927,477.78	5,059,240.22
19	Twifo Atti Morkwa District Assembly	20,806,455.00	1,220,926.00	19,585,529.00
20	Twifo Hermang Lower Denkyira District Assembly	18,098,383.91	1,008,077.53	17,090,306.38
21	Upper Denkyira East Municipal Assembly	20,971,988.00	21,019,191.00	(47,203.00)
22	Upper Denkyira West District Assembly	19,963,654.12	11,088,101.00	8,875,553.12
	Total	**526,099,448.20**	**242,698,434.84**	**283,401,013.36**
		EASTERN		
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Abuakwa North Municipal-Kukurantumi	23,991,802.62	15,397,378.52	8,594,424.10
2	Achiase District Assembly	16,796,516.33	7,294,558.60	9,501,957.73
3	Abuakwa South Municipal-Kibi	29,208,902.11	20,464,745.06	8,744,157.05
4	Akuapem North Municipal- Akropong	24,051,084.97	17,745,659.65	6,305,425.32
5	Akuapem South Municipal- Aburi	26,060,368.20	26,628,889.66	-568,521.46
6	Akyemansa District - Ofoase	19,980,187.77	13,446,919.29	6,533,268.48
7	Asuogyaman District-Atimpoku	21,282,227.67	14,477,977.39	6,804,250.28
8	Atiwa East District Assembly-Anyinam	21,382,463.11	12,194,128.91	9,188,334.20
9	Atiwa West District-Kwabeng	23,332,401.68	14,309,463.18	9,022,938.50
10	Ayensuano District-Coaltar	20,384,209.29	11,430,272.62	8,953,936.67
11	Birim Central Municipal-Akim Oda	23,000,447.42	22,463,422.64	537,024.78
12	Birim North District-New Abriem	23,871,229.71	18,094,782.18	5,776,447.53
13	Birim South District-Akim Swedru	17,977,773.19	12,327,270.66	5,650,502.53
14	Denkyembour District-Akwatia	19,528,847.85	12,031,279.30	7,497,568.55
15	Fanteakwa North District-Begoro	20,338,375.45	14,402,330.62	5,936,044.83

16	Fanteakwa South District Assembly-Osino	18,139,102.77	8,064,681.69	10,074,421.08
17	Kwaebibirem Municipal-Kade	21,291,655.71	13,496,383.34	7,795,272.37
18	Kwahu Afram Plains North District-Donkorkrom	18,089,163.84	13,184,324.55	4,904,839.29
19	Kwahu Afram Plains South District-Tease	17,885,112.04	13,352,183.15	4,532,928.89
20	Kwahu East District -Abetifi	18,685,763.66	10,508,029.14	8,177,734.52
21	Kwahu South Municipal-Mpraeso	19,375,421.14	13,711,255.00	5,664,166.14
22	Kwahu West Municipal-Nkawkaw	30,293,463.28	23,651,395.35	6,642,067.93
23	Lower Manya Krobo Municipal-Odumasi Krobo	21,352,766.24	17,745,269.84	3,607,496.40
24	Manso Asene Akroso District-Asene Manso	18,554,093.02	13,774,824.93	4,779,268.09
25	New Juaben North Municipal-K'dua Effiduase	24,436,647.00	14,948,378.28	9,488,268.72
26	New Juaben South Municipal -Koforidua	59,904,910.97	43,935,376.54	15,969,534.43
27	Nsawam Adoagyiri Municipal-Nsawam	32,474,043.39	25,964,817.38	6,509,226.01
28	Okere District -Adukrom	22,214,831.56	15,241,235.60	6,973,595.96
29	Suhum Municipal-Suhum	27,099,941.59	25,433,598.64	1,666,342.95
30	Upper Manya Krobo District-Asesewa	18,122,026.96	12,718,064.74	5,403,962.22
31	Upper West Akim District-Adeiso	14,059,540.15	4,940,405.36	9,119,134.79
32	West Akim Municipal-Asamankese	31,374,568.96	21,666,858.12	9,707,710.84
33	Yilo Krobo Municipal-Somanya	22,980,691.63	17,734,111.29	5,246,580.34
TOTAL		**767,520,581.28**	**542,780,271.22**	**224,740,310.06**
GREATER ACCRA				
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Ablekuma Central Municipal Assembly	38,299,898.07	15,485,689.70	22,814,208.37
2	Ablekuma North Municipal Assembly	44,356,941.21	20,240,636.08	24,116,305.13
3	Ablekuma West Municipal Assembly	37,696,442.78	15,177,117.55	22,519,325.23

4	Accra Metropolitan Assembly	92,677,644.24	81,795,029.73	10,882,614.51
5	Ada East District Assembly	21,274,925.74	22,719,231.27	(1,444,305.53)
6	Ada West District Assembly	18,914,378.13	11,549,445.05	7,364,933.08
7	Adentan Municipal Assembly	60,865,408.43	39,592,587.52	21,272,820.91
8	Ashaiman Municipal Assembly	41,270,627.50	24,329,703.43	16,940,924.07
9	Ayawaso East Municipal Assembly	29,913,118.59	17,923,969.62	11,989,148.97
10	Ayawaso West Municipal Assembly	48,960,612.60	33,511,073.20	15,449,539.40
11	Ayawaso Central Municipal	31,958,197.50	15,170,372.26	16,787,825.24
12	Ayawaso North Municipal Assembly	40,347,115.00	15,089,842.00	25,257,273.00
13	Ga Central Municipal Assembly	50,043,844.48	23,417,628.50	26,626,215.98
14	Ga East Municipal Assembly	51,722,589.55	45,358,765.91	6,363,823.64
15	Ga North Municipal Assembly	44,398,461.84	23,189,401.09	21,209,060.75
16	Ga South Municipal Assembly/ Ngleshie / Amanfro	36,590,218.96	24,261,301.72	12,328,917.24
17	Ga West Municipal Assembly	44,320,951.28	27,519,891.93	16,801,059.35
18	Korle Klotey Municipal Assembly	58,764,271.00	67,040,891.00	(8,276,620.00)
19	Kpone Katamanso Municipal Assembly	64,460,051.23	50,076,612.65	14,383,438.58
20	Krowor Municipal Assembly	37,583,986.43	17,609,718.09	19,974,268.34
21	La Dade-Kotopon Municipal Assembly	42,976,850.00	28,964,959.00	14,011,891.00
22	La-Nkwantanang-Madina Municipal Assembly	57,756,758.43	42,940,607.09	14,816,151.34
23	Ledzokuku Municipal Assembly	44,321,304.04	25,267,681.15	19,053,622.89
24	Ningo - Prampram District Assembly	32,629,104.46	19,450,040.47	13,179,063.99
25	Okaikwei North Municipal Assembly	41,568,784.25	24,939,534.06	16,629,250.19
26	Shai-Osudoku District Assembly	26,381,779.29	20,042,530.11	6,339,249.18
27	Tema Metropolitan Assembly	72,234,830.59	138,402,331.77	(66,167,501.18)

28	Tema West Municipal Assembly	48,189,838.44	33,815,275.47	14,374,562.97
29	Weija Gbawe Municipal Assembly	46,239,051.58	30,422,825.22	15,816,226.36
	Total	**1,306,717,985.64**	**955,304,692.64**	**351,413,293.00**
		NORTH EAST		
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	East Mamprusi	38,583,881.63	17,626,449.48	20,957,432.15
2	West Mamprusi	29,871,376.47	19,546,435.02	10,324,941.45
3	Bunkpurugu	20,421,751.64	8,293,061.89	12,128,689.75
4	Chereponi	19,436,989.13	10,301,221.17	9,135,767.96
5	Mamprugu-Moagduri	20,001,350.40	8,931,390.13	11,069,960.27
6	Yunyoo-Nasuan	20,934,342.02	10,883,989.69	10,050,352.33
7	**Total**	**149,249,691.29**	**75,582,547.38**	**73,667,143.91**
		NORTHERN		
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Sagnarigu	44,677,931.83	29,015,421.44	15,662,510.39
2	Nanton	19,934,253.77	15,340,075.59	4,594,178.18
3	Tamale Metro	57,215,519.64	44,234,791.93	12,980,727.71
4	Mion	23,819,419.51	14,535,224.82	9,284,194.69
5	Gushegu	24,875,984.41	15,988,883.97	8,887,100.44
6	Karaga	23,808,642.95	138,579,348.30	(114,770,705.35)
7	Saboba	21,008,758.07	8,646,450.94	12,362,307.13
8	Nanumba North	27,564,298.90	22,975,212.04	4,589,086.86
9	Nanumba South	20,330,545.94	12,712,978.73	7,617,567.21
10	Yendi	25,432,375.44	23,142,052.74	2,290,322.70
11	Tatale-Sanguli	16,488,674.56	4,718,492.26	11,770,182.30
12	Zabzugu	12,106,099.05	4,496,752.79	7,609,346.26
13	Savelugu	22,606,012.02	31,390,716.51	(8,784,704.49)
14	Kumbugu	26,982,942.60	18,441,122.89	8,541,819.71
15	Tolon	13,329,147.36	4,848,286.60	8,480,860.76
16	Kpandai	23,687,747.97	16,001,559.16	7,686,188.81
17	**Total**	**403,868,354.02**	**405,067,370.71**	**(1,199,016.69)**
		OTI		
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Nkwanta South Municipal Assembly	21,251,231.48	11,986,379.88	9,264,851.60
2	Krachi Nchumuru District Assembly	15,951,786.06	6,329,921.00	9,621,865.06
3	Nkwanta North District Assembly	21,936,300.54	14,643,036.97	7,293,263.57
4	Biakoye District Assembly	16,497,141.29	10,213,637.52	6,283,503.77

5	Jasikan District Assembly	18,904,293.54	11,908,355.74	6,995,937.80
6	Kadjebi District Assembly	17,954,732.95	10,774,817.12	7,179,915.83
7	Guan District Assembly	12,168,833.64	5,385,851.09	6,782,982.55
	Total	**124,664,319.50**	**71,241,999.32**	**53,422,320.18**
SAVANNAH				
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	West Gonja	20,568,748.62	16,052,621.17	4,516,127.45
2	North Gonja	20,607,328.02	9,231,316.30	11,376,011.72
3	Centra Gonja	19,016,718.26	10,043,270.96	8,973,447.30
4	Bole	21,077,608.84	11,435,011.41	9,642,597.43
5	Sawla Tuna Kalba	22,666,570.67	14,077,797.81	8,588,772.86
6	East Gonja	20,615,944.76	15,378,062.47	5,237,882.29
7	North East Gonja	28,380,871.15	13,751,035.79	14,629,835.36
	Total	**152,933,790.32**	**89,969,115.91**	**62,964,674.41**
UPPER EAST				
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Bawku Municipal	45,204,156.19	14,707,403.18	30,496,753.01
2	Bawku West District	25,854,990.95	15,547,886.07	10,307,104.88
3	Binduri District	17,357,331.20	6,071,326.50	11,286,004.70
4	Bolga Municipal	31,065,542.11	18,136,701.70	12,928,840.41
5	Bolga East District	21,396,621.34	9,903,507.41	11,493,113.93
6	Bongo District	24,680,303.68	17,386,409.95	7,293,893.73
7	Builsa North District	19,515,008.20	11,094,157.31	8,420,850.89
8	Builsa South District	18,304,742.28	9,913,560.06	8,391,182.22
9	Garu District	19,578,189.31	23,766,738.74	(4,188,549.43)
10	Kassena Nankana East Municipal	25,086,678.03	19,296,443.36	5,790,234.67
11	Kassena Nankana West District	24,720,587.41	13,294,977.85	11,425,609.56
12	Nabdam District	18,187,029.52	8,838,547.94	9,348,481.58
13	Pusiga District	25,896,296.08	10,920,840.98	14,975,455.10
14	Talensi District	22,082,099.38	17,812,678.41	4,269,420.97
15	Tempane District	19,842,944.54	10,594,420.90	9,248,523.64
	Total	**358,772,520.22**	**207,285,600.35**	**151,486,919.87**
UPPER WEST				
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Sissala West District	18,445,802.98	12,965,809.10	5,479,993.88
2	Sissala East Municipal	22,831,889.78	16,430,048.25	6,401,841.53
3	Wa West District	18,252,548.17	13,407,727.23	4,844,820.94

4	Jirapa Municipal	18,661,310.05	14,521,089.85	4,140,220.20
5	Wa East District	17,749,343.00	13,741,223.00	4,008,120.00
6	Lambussie Karni District	19,981,849.00	13,445,486.40	6,536,362.60
7	Nandom District	18,722,840.15	13,133,298.09	5,589,542.06
8	Lawra Municipal	19,408,873.65	13,335,613.20	6,073,260.45
9	Wa Municipal	33,548,831.04	25,587,953.21	7,960,877.83
10	Daffiama Bussie Issa District	16,512,834.51	11,597,985.81	4,914,848.70
11	Nadowli Kaleo District	22,461,295.05	18,471,849.50	3,989,445.55
	Total	**226,577,417.38**	**166,638,083.64**	**59,939,333.74**
VOLTA REGION				
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Adaklu	16,546,785.00	8,323,668.00	8,223,117.00
2	Afadzato South	26,506,033.62	10,896,492.41	15,609,541.21
3	Agotime-Ziope	17,869,600.56	9,887,834.40	7,981,766.16
4	Akatsi North	15,429,192.00	8,888,619.00	6,540,573.00
5	Akatsi South	20,602,959.81	13,814,901.21	6,788,058.60
6	Anloga	17,341,450.00	8,556,662.18	8,784,787.82
7	Central Tongu	18,658,261.52	10,448,577.81	8,209,683.71
8	Ho Municipal	29,501,191.61	27,823,417.21	1,677,774.40
9	Ho West	20,483,941.87	12,999,322.13	7,484,619.74
10	Hohoe	24,325,499.93	20,077,535.58	4,247,964.35
11	Keta	19,686,102.54	19,624,104.96	61,997.58
12	Ketu North	22,344,295.98	13,790,567.84	8,553,728.14
13	Ketu South	29,786,391.00	15,519,785.00	14,266,606.00
14	Kpando	19,110,057.86	13,246,833.26	5,863,224.60
15	North Dayi	15,609,675.89	10,414,404.41	5,195,271.48
16	North Tongu	20,625,145.68	12,293,960.92	8,331,184.76
17	South Dayi	17,966,953.58	15,210,276.71	2,756,676.87
18	South Tongu	20,618,796.22	14,354,569.41	6,264,226.81
Total		**373,012,334.67**	**246,171,532.44**	**126,840,802.23**
WESTERN REGION				
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Ahanta West	28,010,056.00	19,689,574.00	8,320,482.00
2	Ellembelle	23,728,925.45	17,471,226.88	6,257,698.57
3	Effia-Kwesimintsim	49,975,852.71	33,232,118.10	16,743,734.61
4	Jomoro	19,498,085.31	14,253,964.99	5,244,120.32
5	Mpohor	16,079,019.00	10,318,136.00	5,760,883.00
6	Nzema East	19,104,818.19	14,974,202.81	4,130,615.38
7	Prestea-Huni Valley	35,030,722.00	26,965,676.00	8,065,046.00
8	Sekondi / Takoradi	81,480,799.30	72,873,237.76	8,607,561.54
9	Shama	33,481,752.00	22,012,608.00	11,469,144.00
10	Tarkwa-Nsuaem	54,161,931.00	995,983,007.00	(941,821,076.00)

11	Wassa Amenfi Central	19,717,855.18	11,843,197.51	7,874,657.67
12	Wassa Amenfi East	22,912,730.13	13,793,074.68	9,119,655.45
13	Wassa Amenfi West	20,126,327.90	12,754,995.90	7,371,332.00
14	Wassa East	24,047,829.46	18,634,188.27	5,413,641.19
TOTAL		**447,356,703.63**	**1,284,799,207.90**	**(837,442,504.27)**
		WESTERN NORTH		
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	Aowin Municipal	19,667,675.66	13,236,559.21	6,431,116.45
2	Bia East	15,907,774.00	10,597,771.00	5,310,003.00
3	Bia West	17,880,155.45	11,202,491.09	6,677,664.36
4	Bibiani/Anhwiaso/ Bekwai	27,947,565.00	20,906,594.00	7,040,971.00
5	Bodi	17,028,891.98	10,392,195.35	6,636,696.63
6	Juaboso	18,084,075.00	15,504,352.00	2,579,723.00
7	Sefwi Akontombar	16,390,503.00	11,246,257.00	5,144,246.00
8	Sefwi Wiawso Municipal	28,647,065.00	23,319,863.00	5,327,202.00
9	Suaman	14,759,250.62	9,307,500.78	5,451,749.84
	Total	**176,312,955.71**	**125,713,583.43**	**50,599,372.28**
		Summary		
No.	**Assembly**	**Income**	**Expenditure**	**Surplus/(Deficit)**
1	AHAFO	156,789,859.33	137,846,035.74	18,943,823.59
2	ASHANTI	1,013,892,099.40	636,058,209.38	377,833,890.02
3	BONO	300,092,742.99	215,854,322.75	84,238,420.24
4	BONO EAST	249,836,293.82	187,096,253.52	62,740,040.30
5	CENTRAL	526,099,448.20	242,698,434.84	283,401,013.36
6	EASTERN	767,520,581.28	542,780,271.22	224,740,310.06
7	GREATER ACCRA	1,306,717,985.64	955,304,692.64	351,413,293.00
8	NORTH EAST	149,249,691.29	75,582,547.38	73,667,143.91
9	NORTHERN	403,868,354.02	405,067,370.71	(1,199,016.69)
10	OTI	124,664,319.50	71,241,999.32	53,422,320.18
11	SAVANNAH	152,933,790.32	89,969,115.91	62,964,674.41
12	UPPER EAST	358,772,520.22	207,285,600.35	151,486,919.87
13	UPPER WEST	226,577,417.38	166,638,083.64	59,939,333.74
14	VOLTA	373,012,334.67	246,171,532.44	126,840,802.23
15	WESTERN	447,356,703.63	1,284,799,207.90	(837,442,504.27)
16	WESTERN NORTH	176,312,955.71	125,713,583.43	50,599,372.28
	TOTAL	**6,733,697,097.40**	**5,590,107,261.17**	**1,143,589,836.23**

APPENDIX D
IGF Performance 2024 - 2025

Ahafo Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B-A**
1	Asunafo North	4,397,565.27	3,959,424.25	(438,141.02)
2	Asunafo South	414,131.06	592,902.85	178,771.79
3	Asutifi North	15,829,031.13	20,688,583.22	4,859,552.09
4	Asutifi South	2,393,728.08	1,826,189.15	(567,538.93)
5	Tano North	5,857,628.94	9,151,171.62	3,293,542.68
6	Tano South	1,090,611.20	1,417,934.95	327,323.75
Total		**29,982,695.68**	**37,636,206.04**	**7,653,510.36**
Ashanti Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B-A**
1	Adansi Asokwa	728,775.00	787,869.65	59,094.65
2	Adansi North	1,005,099.45	1,230,483.66	225,384.21
3	Adansi South	911,241.35	890,424.23	(20,817.12)
4	Afigya Kwabre North	1,250,528.71	1,018,096.00	(232,432.71)
5	Afigya Kwabre South	2,760,773.33	2,995,831.40	235,058.07
6	Ahafo Ano North	791,732.04	756,752.81	(34,979.23)
7	Ahafo Ano South East	248,001.57	477,357.56	229,355.99
8	Ahafo Ano South West	840,213.67	994,512.76	154,299.09
9	Akrofuom	1,475,054.73	1,426,690.09	(48,364.64)
10	Amansie Central	1,802,513.89	2,120,816.04	318,302.15
11	Amansie South	3,605,155.61	2,664,975.05	(940,180.56)
12	Amansie West	4,710,516.51	4,047,233.27	(663,283.24)
13	Asante Akim Central	2,086,004.40	2,541,372.09	455,367.69
14	Asante Akim North	927,831.31	1,110,754.39	182,923.08
15	Asante Akim South	1,734,261.69	1,765,442.28	31,180.59
16	Asokore Mampong	1,995,751.45	2,595,655.00	599,903.55
17	Asokwa Municipal	8,402,799.50	7,003,480.94	(1,399,318.56)
18	Atwima Kwanwoma	2,404,345.08	4,200,983.11	1,796,638.03
19	Atwima Mponua	1,399,908.62	1,170,601.66	(229,306.96)
20	Atwima Nwabiagya North	1,139,481.00	1,439,274.00	299,793.00
21	Atwima Nwabiagya South	3,902,095.79	3,225,336.90	(676,758.89)
22	Bekwai Municipal	2,475,590.95	3,621,289.77	1,145,698.82
23	Bosome Freho	492,636.76	519,799.03	27,162.27
24	Bosomtwe	1,670,122.45	2,047,922.19	377,799.74
25	Ejisu	4,272,931.62	3,282,587.25	(990,344.37)
26	Ejura Sekyedumase	2,926,165.19	2,286,000.22	(640,164.97)
27	Juaben Municipal	1,108,249.57	1,536,543.79	428,294.22
28	Kumasi Metro	36,104,177.00	44,748,545.73	8,644,368.73
29	Kwabre East	6,981,893.82	4,550,500.36	(2,431,393.46)
30	Kwadaso Municipal	3,602,458.16	4,167,201.24	564,743.08

31	Mampong Municipal	1,812,669.26	2,156,312.43	343,643.17
32	Obuasi Municipal	14,630,683.21	15,313,679.59	682,996.38
33	Obuasi East	2,450,435.55	3,859,362.71	1,408,927.16
34	Offinso Municipal	2,358,003.56	2,231,219.87	(126,783.69)
35	Offinso North	927,516.56	908,725.12	(18,791.44)
36	Oforikrom Municipal	4,014,194.88	4,052,365.00	38,170.12
37	Old Tafo Municipal	2,126,001.80	2,625,675.19	499,673.39
38	Sekyere Affram Plains	422,482.33	932,620.81	510,138.48
39	Sekyere Central	664,995.49	881,685.12	216,689.63
40	Sekyere East	1,200,409.77	1,241,603.65	41,193.88
41	Sekyere Kumawu	797,682.36	1,122,351.77	324,669.41
42	Sekyere South	1,042,617.34	1,815,396.40	772,779.06
43	Suame	7,594,448.23	3,838,981.00	(3,755,467.23)
Total		**143,798,450.56**	**152,204,311.13**	**8,405,860.57**
		Bono Region		
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B-A**
1	Banda District	409,937.71	627,982.87	218,045.16
2	Berekum East District	1,955,970.25	1,912,694.52	(43,275.73)
3	Berekum West Municipal	322,698.00	441,626.62	118,928.62
4	Dormaa Central Municipal	2,012,431.91	2,251,519.67	239,087.76
5	Dormaa East District	864,593.97	1,069,340.39	204,746.42
6	Dormaa West	1,604,141.31	1,090,371.19	(513,770.12)
7	Jaman North District	3,309,124.39	3,925,585.97	616,461.58
8	Jaman South Municipal	1,193,448.33	1,233,663.08	40,214.75
9	Sunyani Municipal	4,022,695.83	5,628,704.69	1,606,008.86
10	Sunyani West Municipal	1,342,071.16	1,423,513.00	81,441.84
11	Tain District	622,762.33	802,442.40	179,680.07
12	Wenchi Municipal	2,704,392.72	2,428,434.36	(275,958.36)
Total		**20,364,267.91**	**22,835,878.76**	**2,471,610.85**
		Bono East Region		
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B-A**
1	Atebubu Amantin	2,416,587.99	2,479,672.18	63,084.19
2	Kintampo Municipal	1,402,899.08	2,238,090.40	835,191.32
3	Kintampo South	554,546.92	1,040,124.60	485,577.68
4	Nkoranza North	444,401.74	557,112.02	112,710.28
5	Nkoranza South	1,007,279.40	1,208,668.51	201,389.11
6	Pru East	1,294,106.80	1,334,742.00	40,635.20
7	Pru West	504,814.42	799,305.56	294,491.14
8	Sene East	444,022.03	472,533.68	28,511.65
9	Sene West	518,829.58	584,658.01	65,828.43
10	Techiman Municipal	3,886,714.70	4,406,360.57	519,645.87
11	Techiman North	1,221,562.98	1,339,652.48	118,089.50
Total		**13,695,765.64**	**16,460,920.01**	**2,765,154.37**

Central Region				
No	**Assembly**	**2024 (A)**	**2025(B)**	**C =B-A**
1	Abura, Asebu-Kwamankese District Assembly	748,881.11	936,737.00	187,855.89
2	Agona East District Assembly	576,602.00	1,101,576.33	524,974.33
3	Agona West Municipal Assembly	3,532,578.00	4,079,026.00	546,448.00
4	Ajumako - Enyan Esiam District Assembly	721,127.00	1,420,627.81	699,500.81
5	Asikuma-Odoben -Brakwa District Assembly	728,934.00	670,828.00	(58,106.00)
6	Assin Foso Municipal Assembly	3,604,419.84	1,833,410.11	(1,771,009.73)
7	Assin North District Assembly	246,869.00	429,110.59	182,241.59
8	Assin South District Assembly	533,215.00	542,034.09	8,819.09
9	Awutu Senya District Assembly	2,279,940.53	2,908,175.82	628,235.29
10	Awutu Senya East Municipal Assembly	6,994,001.38	7,484,114.72	490,113.34
11	Cape Coast Metropolitan Assembly	5,774,293.00	6,749,428.00	975,135.00
12	Effutu Municipal Assembly	2,007,726.73	2,442,806.00	435,079.27
13	Ekumfi District Assembly	313,700.50	561,591.00	247,890.50
14	Gomoa Central District Assembly	1,185,034.00	1,471,910.00	286,876.00
15	Gomoa East District Assembly	5,553,715.00	6,441,094.00	887,379.00
16	Gomoa West District Assembly ,	1,109,479.47	1,500,776.00	391,296.53
17	Komenda Edina Eguafo Abrem Municipal	1,402,074.00	1,620,180.13	218,106.13
18	Mfantseman Municipal Assembly	2,619,372.26	3,020,207.00	400,834.74
19	Twifo Atti Morkwa District Assembly	1,046,750.27	1,515,568.00	468,817.73
20	Twifo Hermang Lower Denkyira District Assembly	984,466.20	743,019.95	(241,446.25)
21	Upper Denkyira East Municipal Assembly	2,194,863.95	3,312,625.00	1,117,761.05
22	Upper Denkyira West District Assembly	3,452,842.14	2,351,085.46	(1,101,756.68)
	Total	**47,610,885.38**	**53,135,931.01**	**5,525,045.63**

Eastern Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Abuakwa North Municipal-Kukurantumi	1,767,349.87	2,518,399.21	751,049.34
2	Achiase District Assembly	580,312.01	695,517.74	115,205.73
3	Abuakwa South Municipal-Kibi	1,753,467.36	1,963,061.07	209,593.71
4	Akuapem North Municipal-Akropong	4,185,946.77	3,417,406.07	(768,540.70)
5	Akuapem South Municipal- Aburi	2,376,801.69	2,724,458.63	347,656.94
6	Akyemansa District - Ofoase	479,277.45	1,192,026.79	712,749.34
7	Asuogyaman District-Atimpoku	2,220,953.74	1,713,915.09	(507,038.65)
8	Atiwa East District Assembly-Anyinam	2,829,437.04	3,140,730.08	311,293.04
9	Atiwa West District-Kwabeng	2,173,197.26	4,781,100.00	2,607,902.74
10	Ayensuano District-Coaltar	2,276,631.44	1,589,273.83	(687,357.61)
11	Birim Central Municipal-Akim Oda	4,195,119.18	4,031,310.09	(163,809.09)
12	Birim North District- New Abriem	9,174,428.31	5,395,218.83	(3,779,209.48)
13	Birim South District-Akim Swedru	571,806.45	972,499.40	400,692.95
14	Denkyembour District-Akwatia	1,804,288.41	2,141,363.12	337,074.71
15	Fanteakwa North District-Begoro	1,368,290.29	1,292,795.38	(75,494.91)
16	Fanteakwa South District Assembly-Osino	1,254,792.50	1,305,215.31	50,422.81
17	Kwaebibirem Municipal-Kade	1,471,242.24	2,153,449.22	682,206.98
18	Kwahu Afram Plains North District-Donkorkrom	491,069.28	681,481.74	190,412.46
19	Kwahu Afram Plains South District-Tease	1,744,357.52	720,124.91	(1,024,232.61)
20	Kwahu East District -Abetifi	1,025,312.67	1,306,852.61	281,539.94
21	Kwahu South Municipal-Mpraeso	770,169.36	875,391.33	105,221.97
22	Kwahu West Municipal-Nkawkaw	1,920,351.75	4,577,974.46	2,657,622.71
23	Lower Manya Krobo Municipal-Odumasi Krobo	2,150,541.53	1,809,719.78	(340,821.75)
24	Manso Asene Akroso District-Asene Manso	4,908,720.24	973,081.34	(3,935,638.90)

25	New Juaben North Municipal-K'dua Effiduase	1,774,523.54	1,828,452.63	53,929.09
26	New Juaben South Municipal -Koforidua	6,576,075.40	14,813,512.16	8,237,436.76
27	Nsawam Adoagyiri Municipal-Nsawam	3,624,162.74	3,773,766.20	149,603.46
28	Okere District -Adukrom	918,594.10	1,403,619.16	485,025.06
29	Suhum Municipal-Suhum	1,740,553.29	2,615,254.29	874,701.00
30	Upper Manya Krobo District-Asesewa	307,506.37	859,829.62	552,323.25
31	Upper West Akim District-Adeiso	1,771,699.62	1,476,991.28	(294,708.34)
32	West Akim Municipal-Asamankese	1,826,825.91	2,312,836.39	486,010.48
33	Yilo Krobo Municipal-Somanya	1,681,835.42	1,731,960.12	50,124.70
Total		**73,715,640.75**	**82,788,587.88**	**9,072,947.13**
Greater Accra Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Ablekuma Central	5,227,555.44	6,342,526.58	1,114,971.14
2	Ablekuma North	5,709,936.19	6,016,540.06	306,603.87
3	Ablekuma West Municipal Assembly	4,090,718.42	3,890,366.35	(200,352.07)
4	Accra	27,062,431.56	51,773,234.05	24,710,802.49
5	Ada East Municipal Assembly	2,532,953.31	3,490,750.18	957,796.87
6	Ada West District Assembly	2,529,228.73	3,672,133.28	1,142,904.55
7	Adentan Municipal Assembly	19,081,817.66	20,416,436.61	1,334,618.95
8	Ashaiman Municipal	5,804,728.62	6,654,037.88	849,309.26
9	Ayawaso East Municipal Assembly	3,562,581.25	3,155,154.00	(407,427.25)
10	Ayawaso Central Municipal	6,168,023.13	6,757,884.85	589,861.72
11	Ayawaso North	1,514,737.00	2,237,369.00	722,632.00
12	Ayawaso west	24,883,640.94	26,503,100.08	1,619,459.14
13	Ga Central Municipal Assembly	6,368,517.26	7,027,291.35	658,774.09
14	Ga East Municipal Assembly	12,750,354.42	16,848,299.30	4,097,944.88
15	Ga North	6,390,871.71	8,554,494.74	2,163,623.03
16	Weija Gbawe Municipal Assembly	7,934,954.05	7,245,203.71	(689,750.34)
17	Ga South Municipal Assembly/ Ngleshie / Amanfro	5,796,744.73	5,280,958.19	(515,786.54)

18	Ga West	8,625,862.36	9,843,864.34	1,218,001.98
19	Korle Klotey Municipal Assembly	25,398,140.00	39,056,158.00	13,658,018.00
20	Kpone Katamanso Municipal Assembly	22,656,131.62	26,921,510.03	4,265,378.41
21	Krowor Municipal Assembly	6,886,461.95	7,262,897.49	376,435.54
22	La Dade-Kotopon	19,212,013.00	25,874,725.00	6,662,712.00
23	La-Nkwantanang-Madina	14,099,052.00	17,928,051.35	3,828,999.35
24	Ledzokuku	12,006,810.61	13,297,641.72	1,290,831.11
25	Ningo - Prampram	5,816,174.55	8,182,044.96	2,365,870.41
26	Okaikwei North Municipal Assembly	8,070,647.89	10,707,393.18	2,636,745.29
27	Shai-Osudoku District Assembly	4,831,527.73	5,111,207.62	279,679.89
28	Tema	34,003,050.64	37,174,044.05	3,170,993.41
29	Tema West Municipal	18,810,679.44	18,952,194.99	141,515.55
	TOTAL	**327,826,346.21**	**406,177,512.94**	**78,351,166.73**
North East Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B-A**
1	Bunkprugu Nakpanduri	133,659.44	160,751.01	27,091.57
2	Yunyo-Nansua	84,261.24	61,353.46	(22,907.78)
3	Chereponi	165,343.18	157,480.83	(7,862.35)
4	East Mamprusi	151,426.41	182,235.51	30,809.10
5	Mamprugu-Moagduri	265,044.23	249,227.64	(15,816.59)
6	West Mamprusi	584,241.94	841,845.47	257,603.53
Total		**1,383,976.44**	**1,652,893.92**	**268,917.48**
Northern Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B-A**
1	Gushegu	508,103.70	589,666.83	81,563.13
2	Karaga	153,363.03	293,164.69	139,801.66
3	Kpandai	256,331.99	269,555.18	13,223.19
4	Kumbugu	250,740.85	308,509.11	57,768.26
5	Mion	222,170.04	379,083.72	156,913.68
6	Nanumba North	470,065.66	652,674.88	182,609.22
7	Nanumba South	175,587.03	306,923.19	131,336.16
8	Saboba	99,007.00	326,578.00	227,571.00
9	Sagnarigu	1,063,953.40	1,300,755.69	236,802.29
10	Savelugu	463,682.79	415,570.90	(48,111.89)
11	Nanton	145,226.32	201,412.46	56,186.14
12	Tamale	3,931,596.36	3,927,949.06	(3,647.30)
13	Tatale-Sanguli	199,885.00	375,944.77	176,059.77
14	Tolon	691,201.81	741,326.50	50,124.69
15	Yendi	536,359.35	1,062,792.74	526,433.39

16	Zabzugu	256,771.01	348,565.56	91,794.55
Total		**9,424,045.34**	**11,500,473.28**	**2,076,427.94**
	Oti Region			
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B-A**
1	Biakoye	375,599.56	637,802.18	262,202.62
2	Guan District	114,568.00	183,323.15	68,755.15
3	Jasikan	429,854.27	1,183,425.78	753,571.51
4	Kadjebi	354,264.30	511,932.74	157,668.44
5	Krachi Nchumuru	261,645.02	513,724.78	252,079.76
6	Nkwanta North	1,060,631.99	1,455,637.18	395,005.19
7	Nkwanta South	382,275.56	517,308.07	135,032.51
Total		**2,978,838.70**	**5,003,153.88**	**2,024,315.18**
	Savannah Region			
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B-A**
1	Bole	1,152,026.79	1,212,831.05	60,804.26
2	Central Gonja	2,703,355.43	1,376,887.24	(1,326,468.19)
3	East Gonja	373,778.42	406,028.83	32,250.41
4	North Gonja	248,231.97	435,108.30	186,876.33
5	Sawla Tuna Kalba	459,778.00	642,087.50	182,309.50
6	West Gonja	788,322.28	1,255,199.22	466,876.94
7	North East Gonja	73,810.00	129,904.00	56,094.00
Total		**5,799,302.89**	**5,458,046.14**	**(341,256.75)**
	Upper East Region			
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B-A**
1	Bawku Municipal	523,460.01	515,880.32	(7,579.69)
2	Bawku West	962,740.93	919,283.58	(43,457.35)
3	Binduri District	139,825.00	133,605.03	(6,219.97)
4	Bolga Municipal	2,071,916.87	2,461,828.78	389,911.91
5	Bolga East District	162,101.26	280,187.45	118,086.19
6	Bongo District	200,930.40	264,207.06	63,276.66
7	Builsa North Municipal	168,924.79	287,948.55	119,023.76
8	Builsa South District	255,445.47	298,203.00	42,757.53
9	Garu District	88,736.60	122,722.69	33,986.09
10	Kassena Nankana Municipal	621,734.08	1,140,106.22	518,372.14
11	Kassena Nankana West District	677,650.57	969,574.82	291,924.25
12	Nabdam District	230,317.62	263,796.91	33,479.29
13	Pusiga District	277,231.93	307,123.10	29,891.17
14	Talensi District	1,301,377.67	2,189,313.42	887,935.75
15	Tempane District	94,133.00	241,684.67	147,551.67
Total		**7,776,526.20**	**10,395,465.60**	**2,618,939.40**

Upper West Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B-A**
1	Daffiama-Bussie-Issa	215,620.52	358,202.12	142,581.60
2	Jirapa	532,612.08	687,093.96	154,481.88
3	Lambussie-Karni	414,155.00	506,365.00	92,210.00
4	Lawra	223,946.39	412,099.97	188,153.58
5	Nadowli Kaleo	450,444.42	764,784.67	314,340.25
6	Nandom	251,526.65	355,711.60	104,184.95
7	Sissala East	640,736.60	1,334,513.35	693,776.75
8	Sissala West	455,524.06	1,051,489.14	595,965.08
9	Wa East	352,290.00	449,149.00	96,859.00
10	Wa Municipal	2,096,645.48	2,972,049.46	875,403.98
11	Wa West	200,432.74	188,195.46	(12,237.28)
Total		**5,833,933.94**	**9,079,653.73**	**3,245,719.79**

Volta Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Adaklu	431,735.00	743,445.00	311,710.00
2	Afadzato South	235,636.42	231,927.06	(3,709.36)
3	Agotime-Ziope	292,202.44	469,807.99	177,605.55
4	Akatsi North	134,179.00	353,453.00	219,274.00
5	Akatsi South	1,042,101.33	1,643,792.08	601,690.75
6	Anloga	932,166.56	969,739.37	37,572.81
7	Central Tongu	309,342.61	394,194.10	84,851.49
8	Ho	4,630,404.00	5,496,409.70	866,005.70
9	Ho West	652,454.72	878,735.22	226,280.50
10	Hohoe	1,747,635.55	2,303,168.61	555,533.06
11	Keta	2,512,562.97	1,139,959.34	(1,372,603.63)
12	Ketu North	1,411,152.56	2,209,994.79	798,842.23
13	Ketu South	2,052,938.00	2,084,243.00	31,305.00
14	Kpando	781,276.22	1,174,176.99	392,900.77
15	North Dayi	278,889.01	226,578.18	(52,310.83)
16	North Tongu	879,587.78	1,582,179.18	702,591.40
17	South Dayi	569,386.79	688,965.57	119,578.78
18	South Tongu	795,493.89	1,266,465.30	470,971.41
	Total	**19,689,144.85**	**23,857,234.48**	**4,168,089.63**

Western Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Ahanta West	4,373,246.00	4,512,165.00	138,919.00
2	Ellembelle	6,092,111.84	6,071,651.37	(20,460.47)
3	Effia-Kwesimintsim	4,754,991.75	6,603,110.03	1,848,118.28
4	Jomoro	2,326,415.22	2,788,014.15	461,598.93
5	Mpohor	1,360,649.00	1,131,618.00	(229,031.00)
6	Nzema East	1,523,998.59	3,454,633.30	1,930,634.71

7	Prestea-Huni Valley	19,868,644.09	11,622,386.00	(8,246,258.09)
8	Sekondi / Takoradi	16,320,128.90	15,023,540.05	(1,296,588.85)
9	Shama	6,125,787.00	8,100,487.01	1,974,700.01
10	Tarkwa-Nsuaem	32,545,532.00	28,405,370.00	(4,140,162.00)
11	Wassa Amenfi Central	1,237,229.38	2,652,899.35	1,415,669.97
12	Wassa Amenfi East	4,125,073.24	3,609,022.52	(516,050.72)
13	Wassa Amenfi West	1,428,642.18	1,852,669.42	424,027.24
14	Wassa East	2,885,834.11	2,743,022.08	(142,812.03)
	TOTAL	**104,968,283.30**	**98,570,588.28**	**(6,397,695.02)**
Western North Region				
No.	**Assembly**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Sefwi Wiawso Municipal	3,732,363.00	3,701,974.00	(30,389.00)
2	Juaboso District	1,128,805.29	1,894,768.89	765,963.60
3	Bodi District	399,792.31	570,701.17	170,908.86
4	Bia East	1,528,629.00	1,205,952.00	(322,677.00)
5	Bia West	888,858.20	853,245.41	(35,612.79)
6	Bibiani/Anhwiaso/Bekwai	5,571,929.00	5,168,232.00	(403,697.00)
7	Aowin Municipal	1,618,510.98	1,974,534.88	356,023.90
8	Suaman District	515,838.42	521,843.00	6,004.58
9	Sefwi Akontombra District	716,026.00	879,648.00	163,622.00
	Total	**16,100,752.20**	**16,770,899.35**	**670,147.15**
Summary				
No.	**Region**	**2024 (A)**	**2025 (B)**	**C = B – A**
1	Ahafo	29,982,695.68	37,636,206.04	7,653,510.36
2	Ashanti	143,798,450.56	152,204,311.13	8,405,860.57
3	Bono	20,364,267.91	22,835,878.76	2,471,610.85
4	Bono East	13,695,765.64	16,460,920.01	2,765,154.37
5	Central	47,610,885.38	53,135,931.01	5,525,045.63
6	Eastern	73,715,640.75	82,788,587.88	9,072,947.13
7	Greater Accra	327,826,346.21	406,177,512.94	78,351,166.73
8	North East	1,383,976.44	1,652,893.92	268,917.48
9	Northern	9,424,045.34	11,500,473.28	2,076,427.94
10	Oti	2,978,838.70	5,003,153.88	2,024,315.18
11	Savannah	5,799,302.89	5,458,046.14	(341,256.75)
12	Upper East	7,776,526.20	10,395,465.60	2,618,939.40
13	Upper West	5,833,933.94	9,079,653.73	3,245,719.79
14	Volta	19,689,144.85	23,857,234.48	4,168,089.63
15	Western	104,968,283.30	98,570,588.28	(6,397,695.02)
16	Western North	16,100,752.20	16,770,899.35	670,147.15
Total		**830,948,855.99**	**953,527,756.43**	**122,578,900.44**

APPENDIX E

Assets and Liabilities - 2023 to 2024

Ahafo Region													
No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Prog-ress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Asunafo North	2024	2,781,539.06					240,894,265.28	23,532,098.09		267,207,902.43	521,193.00	266,686,709.43
		2025	6,606,164.58	-	-	-		230,808,010.65	28,003,749.48	-	265,417,924.71	1,865,816.31	263,552,108.40
2	Asunafo South	2024	844,964.80					58,455,224.83	1,090,462.35		60,390,651.98	30,039.72	60,360,612.26
		2025	6,316,898.47	-	-	-		55,105,720.32	2,475,060.39	-	63,897,679.18	374,461.31	63,523,217.87
3	Asitifi North	2024	3,637,036.76		1,802,224.50			424,529,928.99	10,779,525.77		440,748,716.02	473,426.80	440,275,289.22
		2025	10,654,868.13		237,998.80			414,284,945.86	11,675,695.30		436,853,508.09	375,841.80	436,477,666.29
4	Asutifi South	2024	1,997,591.22		435,127.62			33,248,545.70	1,989,901.48		37,671,166.02	143,653.79	37,527,512.23
		2025	6,290,763.11	-	406,838.60			30,732,988.65	3,994,194.98		41,424,785.34	116,412.74	41,308,372.60
5	Tano North	2024	375,186.78			11,649.20		104,529,460.71	2,183,010.13		107,099,306.82	1,170,000.00	105,929,306.82
		2025	6,390,778.61		-			100,306,984.42	11,800,573.56		118,498,336.59	2,574,288.61	115,924,047.98
6	Tano South	2024	676,867.08		635,863.85			16,789,241.91	3,421,439.30		21,523,412.14	506,989.70	21,016,422.44
		2025	8,267,983.18		775,763.85			15,770,262.48	4,004,053.99		28,818,063.50	1,172,690.51	27,645,372.99
Total		**2025**	**44,527,456.08**	**-**	**1,420,601.25**	**-**	**-**	**847,008,912.39**	**61,953,327.70**	**-**	**954,910,297.42**	**6,479,511.28**	**948,430,786.14**

Ashanti Region													
No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Prog-ress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Adansi Asokwa	2024	1,355,356.87	-	126,374.25	135,979.75	-	53,867,835.13			55,485,546.00	423,229.75	55,062,316.25
		2025	7,990,622.38	-	274,229.00	154,860.00	-	29,581,106.21			38,000,817.59	436,949.62	37,563,867.97
2	Adansi North	2024	959,451.19	-	27,385.00	-	2,967.00	94,520,198.12			95,510,001.31	110,497.97	95,399,503.34
		2025	7,654,674.30	-	24,038.83	-	2,967.00	93,781,135.31			101,462,815.44	252,466.89	101,210,348.55
3	Adansi South	2024	228,752.47	-	6,600.00	-	-	95,016,404.68			95,251,757.15	52.35	95,251,704.80
		2025	4,947,623.43	-	-	-	-	99,052,194.80			103,999,818.23	52.35	103,999,765.88
4	Afigya Kwabre North	2024	293,425.52	-	48,722.00	-	-	41,075,616.09			41,417,763.61	12,646.32	41,405,117.29
		2025	6,158,621.70	-	71,955.51	-	-	44,649,575.42			50,880,152.63	48,107.00	50,832,045.63
5	Afigya Kwabre South	2024	1,123,027.02	-	210,350.00	-	-	46,202,523.81			47,535,900.83	431,580.30	47,104,320.53
		2025	15,076,711.67	-	113,782.15	-	-	46,059,817.31			61,250,311.13	1,299,221.91	59,951,089.22
6	Ahafo Ano North	2024	6,615,695.77	-	300,000.00	-	917,362.04	22,119,772.53			29,952,830.34	114,714.26	29,838,116.08
		2025	10,950,973.45	-	-	-	561,615.22	24,878,610.42			36,391,199.09	105,614.26	36,285,584.83
7	Ahafo Ano South East	2024	871,913.82	-	-	-	-	15,118,922.33			15,990,836.15	600,462.76	15,390,373.39
		2025	7,394,723.79	-	-	-	-	16,203,750.84			23,598,474.63	540,462.76	23,058,011.87
8	Ahafo Ano South West	2024	2,122,805.35	-	-	-	-	66,822,146.03			68,944,951.38	174,050.00	68,770,901.38
		2025	8,581,321.68	-	-	-	-	73,248,589.26			81,829,910.94	516,055.52	81,313,855.42

9	Akrofuom	2024	954,751.41	-	2,354.18	-	-	80,244,631.72			81,201,737.31	48,949.00	81,152,788.31
		2025	8,136,115.72	-	9,216.00	-	-	78,978,977.38			87,124,309.10	164,135.72	86,960,173.38
10	Amansie Central	2024	977,067.67	-	-	-	-	74,896,970.38			75,874,038.05	-	75,874,038.05
		2025	7,547,004.58	-	-	-	-	71,880,850.75			79,427,855.33	-	79,427,855.33
11	Amansie south	2024	1,337,494.49	-	18,568.90	-	-	13,557,102.23			14,913,165.62	26,227.21	14,886,938.41
		2025	10,943,422.32	-	18,568.90	-	-	17,730,955.79			28,692,947.01	26,227.21	28,666,719.80
12	Amansie West	2024	1,587,493.41	-	11,560.00	-	-	73,243,573.57			74,842,626.98	540,162.60	74,302,464.38
		2025	9,925,875.38	-	5,245.00	-	-	74,517,993.89			84,449,114.27	20,000.00	84,429,114.27
13	Asante Akim Central	2024	950,865.05	-	45,200.00	-	-	53,731,572.99			54,727,638.04	441,502.76	54,286,135.28
		2025	5,832,557.74	-	62,700.00	-	-	55,331,484.85			61,226,742.59	409,725.64	60,817,016.95
14	Asante Akim North	2024	439,299.56	-	71,633.92	-	-	38,015,130.36			38,526,063.84	44,100.61	38,481,963.23
		2025	8,190,454.54	-	235,933.92	-	-	37,326,676.85			45,753,065.31	59,685.61	45,693,379.70
15	Asante Akim South	2024	262,004.30	-	-	-	-	187,081,469.69			187,343,473.99	3,100.00	187,340,373.99
		2025	7,353,448.18	-	-	-	-	182,406,312.41			189,759,760.59	-	189,759,760.59
16	Asokore Mampong	2024	709,086.87	-	49,861.67	19,947.40	-	44,922,916.71			45,701,812.65	30,348.57	45,671,464.08
		2025	13,477,811.00	-	22,300.00	45,797.00	-	43,226,392.00			56,772,300.00	11,289.00	56,761,011.00
17	Asokwa Municipal	2024	9,662,788.15	-	2,897,778.91	2,096,916.00	-	143,906,708.66			158,564,191.72	356,001.02	158,208,190.70
		2025	14,783,044.27	-	2,621,731.88	1,697,056.00	-	146,347,484.38			165,449,316.53	279,624.02	165,169,692.51
18	Atwima Kwanwoma	2024	1,033,329.57	-	-	55,494.12	-	24,689,391.67			25,778,215.36	9,000.00	25,769,215.36
		2025	12,498,787.53	-	-	-	-	25,368,446.47			37,867,234.00	-	37,867,234.00
19	Atwima Mponua	2024	1,064,988.43	-	41,200.00	-	-	64,424,903.71			65,531,092.14	58,699.23	65,472,392.91
		2025	11,046,265.64	-	41,200.00	-	-	62,983,952.62			74,071,418.26	71,560.86	73,999,857.40
20	Atwima Nwabiagya North	2024	373,727.26	-	17,555.00	-	-	12,305,357.41			12,696,639.67	302,659.13	12,393,980.54
		2025	10,422,127.00	-	17,555.00	-	-	12,964,157.00			23,403,839.00	302,699.00	23,101,140.00
21	Atwima Nwabiagya	2024	321,348.23	-	93,777.19	-	-	719,967,743.17			720,382,868.59	484,348.99	719,898,519.60
		2025	11,058,127.85	24,221.00	138,918.85	-	-	693,505,390.59			704,726,658.29	429,097.44	704,297,560.85
22	Bekwai Municipal	2024	438,381.41	-	1,909,676.89	-	-	86,265,757.54			88,613,815.84	738,102.97	87,875,712.87
		2025	9,061,784.55	500.00	1,907,138.89	-	-	82,842,995.39			93,812,418.83	738,102.97	93,074,315.86
23	Bosome Freho	2024	857,466.45	-	-	-	2,300,074.82	53,386,608.61			56,544,149.88	788,015.52	55,756,134.36
		2025	5,985,449.95	-	-	-	1,972,005.82	53,608,803.36			61,566,259.13	233,800.28	61,332,458.85
24	Bosomtwe	2024	2,468,048.23	-	173,162.99	-	121,728.00	26,617,704.81			29,380,644.03	-	29,380,644.03
		2025	11,967,377.65	-	123,411.87	-	72,233.81	23,918,475.03			36,081,498.36	-	36,081,498.36
25	Ejisu	2024	1,929,185.94	-	8,000.00	-	-	42,106,316.54			44,043,502.48	121,521.40	43,921,981.08
		2025	11,951,408.75	-	62,750.00	-	-	40,455,217.89			52,469,376.64	171,261.14	52,298,115.50
26	Ejura Sekyere-du-masi	2024	665,646.21	-	663,661.00	8,662.00	-	18,932,684.89			20,270,654.10	103,286.14	20,167,367.96
		2025	8,918,542.67	-	829,921.00	16,400.00	-	19,122,410.03			28,887,273.70	99,111.00	28,788,162.70
27	Juaben Municipal	2024	809,317.65	-	23,660.00	-	-	28,815,142.61			29,648,120.26	40,635.81	29,607,484.45
		2025	8,037,494.45	-	23,660.00	-	-	28,571,413.79			36,632,568.24	113,299.35	36,519,268.89
28	Kumasi Metro	2024	1,739,687.74	-	200,563.96	2,008,264.37	-	118,136,709.66			122,085,225.73	5,108,710.25	116,976,515.48
		2025	13,265,064.84	-	18,970.00	525,483.40	-	115,877,195.06			129,686,713.30	121,070,025.07	8,616,688.23

29	Kwabre East	2024	25,853,406.81	-	30,000.00	-	-	83,454,646.08			109,338,052.89	306,900.73	109,031,152.16
		2025	20,055,690.11	-	60,000.00	-	-	106,307,911.78			126,423,601.89	2,452,004.38	123,971,597.51
30	Kwadaso Municipal	2024	240,069.13	-	82,500.00	39,211.46	-	45,745,651.79			46,107,432.38	439,852.08	45,667,580.30
		2025	12,127,932.14	-	5,725,836.63	10,055.00	-	53,096,662.34			70,960,486.11	6,054,032.25	64,906,453.86
31	Mampong	2024	295,310.36	-	709,164.28	-	-	19,880,838.05			20,885,312.69	360,306.50	20,525,006.19
		2025	9,245,678.26	-	319,850.66	-	-	19,356,242.10			28,921,771.02	165,366.78	28,756,404.24
32	Obuasi Municipal	2024	2,118,466.30	-	-	27,759.30	-	312,772,037.63			314,918,263.23	79,049.05	314,839,214.18
		2025	14,491,899.11	-	-	221,468.72	-	314,224,475.78			328,937,843.61	-	328,937,843.61
33	Obuasi East	2024	366,589.62	-	-	-	-	34,614,847.85			34,981,437.47	404,728.87	34,576,708.60
		2025	10,422,144.45	-	4,600.00	-	-	50,662,208.44			61,088,952.89	-	61,088,952.89
34	Offinso Municipal	2024	359,043.29	-	32,128.00	-	-	57,470,809.17			57,861,980.46	51,945.11	57,810,035.35
		2025	6,114,730.09	-	32,128.00	-	-	59,938,419.97			66,085,278.06	33,395.11	66,051,882.95
35	Offinso North	2024	454,451.93	-	47,346.13	-	83,165.83	183,313,321.80			183,898,285.69	4,818,406.37	179,079,879.32
		2025	6,966,379.90	-	35,120.13	-	83,165.83	181,613,920.62			188,698,586.48	4,818,406.37	183,880,180.11
36	Oforikrom	2024	681,893.87	-	150,570.00	-	-	115,747,666.21			116,580,130.08	813,283.07	115,766,847.01
		2025	21,802,659.00	-	149,270.00	-	-	113,282,405.00			135,234,334.00	468,006.00	134,766,328.00
37	Old Tafo Municipal	2024	26,855,718.06	-	-	10,398.00	119,142.25	57,592,891.97			84,578,150.28	234,517.20	84,343,633.08
		2025	21,513,743.74	-	150,000.00	10,398.00	-	80,415,449.12			102,089,590.86	156,430.00	101,933,160.86
38	Sekyere Afram Plains	2024	149,360.30	-	3,128.00	-	-	30,024,179.77			30,176,668.07	149,792.50	30,026,875.57
		2025	5,503,678.66	-	15,711.00	-	-	29,664,763.84			35,184,153.50	176,375.62	35,007,777.88
39	Sekyere Central	2024	1,482,159.00	-	-	-	-	18,409,682.00			19,891,841.00	267,640.00	19,624,201.00
		2025	6,599,498.30	-	34,893.00	-	-	18,616,960.94			25,251,352.24	457,800.00	24,793,552.24
40	Sekyere East	2024	420,557.94	-	84,515.00	-	198,960.30	25,410,826.00			26,114,859.24	778,780.85	25,336,078.39
		2025	6,464,694.36	-	61,362.00	-	314,768.13	25,736,823.28			32,577,647.77	293,670.60	32,283,977.17
41	Sekyere Kumawu	2024	159,248.94	-	56,456.16	-	441,105.37	73,585,192.19			74,242,002.66	614,595.44	73,627,407.22
		2025	8,055,421.89	-	67,731.16	-	490,221.58	92,208,322.27			100,821,696.90	589,302.85	100,232,394.05
42	Sekyere South	2024	777,008.10	-	17,304.40	-	-	78,807,341.51			79,601,654.01	38,829.00	79,562,825.01
		2025	10,437,183.22	-	11,904.40	-	-	77,852,350.21			88,301,437.83	61,481.00	88,239,956.83
43	Suame Municipal	2024	29,238,996.69	-	38,619.11	-	-	73,500,123.78			102,777,739.58	2,949,967.78	99,827,771.80
		2025	17,309,252.00	-	38,619.00	-	-	96,387,803.00			113,735,674.00	3,125,510.00	110,610,164.00
	Total	**2025**	**446,268,022.24**	**24,721.00**	**13,330,252.78**	**2,681,518.12**	**3,496,977.39**	**3,613,785,083.79**	**-**	**-**	**4,079,586,575.32**	**146,250,355.58**	**3,933,336,219.74**

Bono Region

No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets
1	Banda District	2024	1,127,617.64	-				11,652,909.89	3,484,640.51		16,265,168.04	1,672,159.17	14,593,008.87
		2025	4,701,715.54	-	-	-	-	11,780,939.48	5,685,849.41		22,168,504.43	1,668,647.17	20,499,857.26
2	Berekum East	2024	488,411.39	-				58,179,822.29	4,479,946.15		63,148,179.83	543,917.77	62,604,262.06
		2025	7,064,028.27	-	-	-	-	58,307,458.47	4,670,896.15		70,042,382.89	82,041.24	69,960,341.65
3	Berekum West	2024	430,665.03	-				18,091,916.84	90,599.10		18,613,180.97	2,035,644.73	16,577,536.24
		2025	4,637,150.02	-	-	-	-	20,813,873.35	3,817,139.84		29,268,163.21	4,180,849.17	25,087,314.04

4	Dormaa Central Municipal	2024	2,327,169.05	450.00				102,957,571.13	19,799,718.75		125,084,908.93	5,456,898.67	119,628,010.26
		2025	6,975,492.53	450.00	-	-	-	98,752,431.03	23,023,031.54		128,751,405.10	4,072,263.11	124,679,141.99
5	Dormaa East District	2024	241,628.76					10,936,731.14	2,567,733.99		13,746,093.89	3,720.00	13,742,373.89
		2025	6,145,529.22	-	-	-	-	8,379,328.39	3,684,138.66		18,208,996.27	219,115.30	17,989,880.97
6	Dormaa West	2024	197,634.54	324,990.06				24,869,232.15	2,194,119.40		27,585,976.15	407,813.42	27,178,162.73
		2025	5,226,648.78	503,607.66	-	-	-	23,802,153.89	4,339,536.19		33,871,946.52	180,786.77	33,691,159.75
7	Jaman North District	2024	674,171.12	-				89,753,220.63	3,473,336.68		93,900,728.43	318,991.34	93,581,737.09
		2025	5,264,142.03	-	-	-	-	86,842,840.42	7,026,965.19		99,133,947.64	541,342.74	98,592,604.90
8	Jaman South Municipal	2024	591,149.24	420.00		2,030.00		21,240,068.69	1,960,677.79		23,794,345.72	780,988.28	23,013,357.44
		2025	8,063,409.32	420.00				20,046,498.13	3,802,518.21		31,912,845.66	533,090.80	31,379,754.86
9	Sunyani Municipal	2024	14,065,320.79	100.00	167,355.46			41,269,966.05	35,685,064.92		91,187,807.22	1,448,610.92	89,739,196.30
		2025	8,132,948.13	100.00	164,955.46			36,927,613.71	49,170,308.76		94,395,926.06	998,702.41	93,397,223.65
10	Sunyani West Municipal	2024	659,652.30		370,750.48			31,441,911.34	2,749,002.77		35,221,316.89	2,100,513.56	33,120,803.33
		2025	10,876,154.14	-	250,811.00	-	-	29,939,032.65	3,039,992.24		44,105,990.03	-	44,105,990.03
11	Tain District	2024	889,648.38	-			122,556.66	10,963,468.69	597,033.12		12,572,706.85	81,630.80	12,491,076.05
		2025	6,800,338.08	-	-		90,757.63	12,526,116.79	597,033.12		20,014,245.62	88,043.65	19,926,201.97
12	Wenchi Municipal	2024	583,146.26	100.00	224,019.57		17,595.00	12,345,707.44	6,172,353.69		19,342,921.96	2,349,378.34	16,993,543.62
		2025	7,514,241.06	100.00	17,771.57	-	-	13,620,113.86	6,621,466.01		27,773,692.50	1,391,983.32	26,381,709.18
Total		2025	81,401,797.12	504,677.66	433,538.03	-	90,757.63	421,738,400.17	115,478,875.32	-	619,648,045.93	13,956,865.68	605,691,180.25

Bono East Region

No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets
1	Atebu-bu-Amanten Municipal	2024	1,437,421.89		15,317.00			49,497,121.83			50,949,860.72	17,075.00	50,932,785.72
		2025	8,233,922.14	150,375.99	15,317.00	-		51,268,541.01	5,530,509.17		65,198,665.31	-	65,198,665.31
2	Kintampo Municipal	2024	780,247.46					14,356,345.97			15,136,593.43	158,146.57	14,978,446.86
		2025	9,063,770.76	35,397.80	-	-		13,084,357.78	2,407,645.62		24,591,171.96	158,146.57	24,433,025.39

3	Kintampo South	2024	87,833.45					49,025,474.18			49,113,307.63		49,113,307.63
		2025	6,931,468.53		27,000.00	-		44,870,907.08	5,518,690.35	-	57,348,065.96	10,600.00	57,337,465.96
4	Nkoranza North	2024	494,286.92					42,706,295.42			43,200,582.34	310,257.84	42,890,324.50
		2025	4,691,392.66	-	-	-		37,232,283.58	3,457,113.53		45,385,952.79	1,796,010.79	43,589,942.00
5	Nkoranza South Mu-nicipal	2024	2,046,898.85					490,913,150.62			492,960,049.47		492,960,049.47
		2025	7,642,287.03	48,867.96	-	-		461,211,477.85	17,062,402.64	-	485,965,035.48		485,965,035.48
6	Pru East	2024	1,017,977.90					21,916,733.38			22,934,711.28	39,455.56	22,895,255.72
		2025	8,144,100.67	-	31,123.16	-		18,377,301.08	7,393,798.19	-	33,946,323.10	153,649.41	33,792,673.69
7	Pru West	2024	1,266,812.36					18,009,072.91			19,275,885.27	917,239.95	18,358,645.32
		2025	7,090,225.14	-	-	-		14,516,535.22	4,159,741.50	-	25,766,501.86	917,239.95	24,849,261.91
8	Sene East	2024	77,996.73		43.00			26,592,812.08			26,670,851.81	1,639,784.18	25,031,067.63
		2025	5,577,337.19	-	43.00	-		29,326,172.72	3,067,352.97	-	37,970,905.88	1,639,784.18	36,331,121.70
9	Sene West	2024	1,358,486.45		290.00			138,794,904.10			140,153,680.55	756,625.87	139,397,054.68
		2025	6,337,984.21	16,740.00	1,890.00	2,750.00		132,320,730.69	4,021,096.12		142,701,191.02	9,965.15	142,691,225.87
10	Techiman Municipal	2024	5,137,794.23					172,243,327.00			177,381,121.23	2,606,927.72	174,774,193.51
		2025	5,850,555.73	160,586.69	-	-		86,627,076.12	92,822,663.19		185,460,881.73	1,811,414.93	183,649,466.80
11	Techiman North	2024	539,026.57					8,910,529.58			9,449,556.15	1,395,474.24	8,054,081.91
		2025	7,833,666.57	-	-	-		11,557,752.00	7,128,836.80	-	26,520,255.37	970,354.36	25,549,901.01
Total		2025	77,396,710.63	411,968.44	75,373.16	2,750.00	-	900,393,135.13	152,569,850.08	-	1,130,854,950.46	7,467,165.34	1,123,387,785.12

Central Region

No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Abura, Ase-bu-Kwamank-ese District Assembly	2024	159,659.25		770.00		-	17,145,130.22	1,576,163.00		18,881,722.47	255,913.84	18,625,808.63
		2025	3,995,981.00		770.00			22,851,578.00	1,700,064.00		28,548,393.00	159,000.00	28,389,393.00
2	Agona East District Assembly	2024	(57,382.66)		138,740.00		-	26,280,970.00	1,965,563.00		28,327,890.34	1,715,188.00	26,612,702.34
		2025	5,797,519.42		50,000.00			26,271,092.78	3,407,627.78		35,526,239.98	1,626,453.11	33,899,786.87
3	Agona West Municipal Assembly	2024	1,496,233.00		107,184.00		-	136,568,887.00	53,129,909.00		191,302,213.00	3,367,105.91	187,935,107.09
		2025	10,385,574.71		594,128.01			131,657,660.77	53,905,540.00		196,542,903.49	3,781,906.00	192,760,997.49

4	Ajumako - Enyan Es-iam District Assembly	2024	477,269.00		343,223.00		-	65,000,982.00	6,321,000.00		72,142,474.00	84,446.00	72,058,028.00
		2025	5,210,407.64		490,169.36			62,460,075.28	10,162,627.48		78,323,279.76	121,117.84	78,202,161.92
5	Asiku-ma-Odoben -Brakwa District Assembly	2024	678,464.90		90,000.00		-	359,119,924.00	900,194.00		360,788,582.90	342,859.76	360,445,723.14
		2025	6,073,606.00		47,130.00			345,924,052.00	1,959,532.00		354,004,320.00	813,272.00	353,191,048.00
6	Assin Foso Municipal Assembly	2024	2,386,712.76		205,896.17		-	131,923,265.25	10,141,335.38		144,657,209.56	208,753.25	144,448,456.31
		2025	6,587,622.81		138,076.40			129,063,974.21	13,401,629.90		149,191,303.32	143,404.00	149,047,899.32
7	Assin North District Assembly	2024	1,974,541.00		211,736.00		-	23,767,038.00	2,468,623.00		28,421,938.00	309,371.72	28,112,566.28
		2025	7,560,799.66		251,501.92			22,536,434.83	3,663,962.28		34,012,698.69	323,210.94	33,689,487.75
8	Assin South District Assembly	2024	425,409.00		81,026.00		-	11,400,484.46	704,596.41		12,611,515.87	85,667.00	12,525,848.87
		2025	7,244,356.17		31,025.88			11,540,168.97	3,137,651.46		21,953,202.48	12,168.07	21,941,034.41
9	Awutu Senya West District Assembly	2024	311,729.27		169,117.50		-	21,978,754.80	988,999.26		23,448,600.83	160,235.78	23,288,365.05
		2025	9,694,183.86		288,035.97			21,541,811.36	1,838,058.81		33,362,090.00	966,297.47	32,395,792.53
10	Awutu Senya East Municipal Assembly	2024	10,373,524.59		45,692.00		84,760.72	65,210,580.27	75,278,075.88		150,992,633.46	2,518,969.74	148,473,663.72
		2025	12,487,891.10		45,692.00		84,760.72	62,438,660.87	84,961,641.91		160,018,646.60	2,355,849.39	157,662,797.21
11	Cape Coast Metropolitan Assembly	2024	109,742.00		102,643.00	7,445.00		229,076,064.00	2,040,558.00		231,336,452.00	412,600.00	230,923,852.00
		2025	6,166,022.80		482,940.46	12,678.00		222,858,901.00	7,204,991.00		236,725,533.26	442,918.56	236,282,614.70
12	Effutu Municipal Assembly	2024	1,343,098.53		242,923.00		-	161,249,125.00	1,957,085.00		164,792,231.53	72,443.91	164,719,787.62
		2025	13,664,455.55		697,111.00			142,161,998.61	2,046,777.18		158,570,342.34	303,426.00	158,266,916.34
13	Ekumfi District Assembly	2024	820,561.78		86,650.00		-	32,229,490.93	981,322.54		34,118,025.25	932,267.75	33,185,757.50
		2025	7,139,639.00		-			29,339,847.00	2,642,351.00		39,121,837.00	55,486.00	39,066,351.00

14	Gomoa Central District Assembly	2024	38,058.00		116,178.00		-	27,180,915.00	1,821,987.00		29,157,138.00	3,059,138.00	26,098,000.00
		2025	6,732,530.00		37,783.00			24,330,024.00	3,837,969.00		34,938,306.00	970,959.00	33,967,347.00
15	Gomoa East District Assembly	2024	1,815,712.00		550,000.00		-	15,979,988.00	2,652,865.00		20,998,565.00	418,649.00	20,579,916.00
		2025	18,582,704.00		290,560.00			17,015,873.00	4,180,523.00		40,069,660.00	960,277.00	39,109,383.00
16	Gomoa West District Assembly	2024	884,700.00		41,574.00		-	23,388,889.00	1,388,343.00		25,703,506.00	265,177.65	25,438,328.35
		2025	9,459,358.00		255,377.00			21,869,177.00			31,583,912.00	661,721.00	30,922,191.00
17	Komenda Edina Eguafo Abrem Municipal	2024	683,851.00		758,160.00		-	28,088,819.00	614,877.00		30,145,707.00	186,418.00	29,959,289.00
		2025	8,732,215.00		686,030.00			28,164,115.00	589,035.00		38,171,395.00	248,102.00	37,923,293.00
18	Mfantseman Municipal Assembly	2024	5,108,678.57		150,015.72		-	72,387,430.87	39,654,795.65		117,300,920.81	1,736,486.35	115,564,434.46
		2025	9,352,633.00		266,554.00			69,015,184.00	44,888,685.00		123,523,056.00	2,899,380.00	120,623,676.00
19	Twifo Atti Morkwa District Assembly	2024	674,540.74		54,000.00		-	59,956,568.18	282,517.53		60,967,626.45	18,099.00	60,949,527.45
		2025	6,668,315.00		-			57,413,758.00	1,821,774.00		65,903,847.00	11,040.00	65,892,807.00
20	Twifo Hermang Lower Denkyira District Assembly	2024	1,021,262.13		37,320.00			17,636,376.58	1,364,680.03		20,059,638.74	960,504.56	19,099,134.18
		2025	4,795,037.00		29,320.00			19,090,806.13	2,577,598.52		26,492,761.65	1,155,651.97	25,337,109.68
21	Upper Denkyira East Municipal Assembly	2024	1,130,045.00		629,403.00			193,098,437.00	651,634.00		195,509,519.00	178,437.58	195,331,081.42
		2025	7,250,135.00	1,015.00	854,336.00			185,236,486.00	1,393,201.00		194,735,173.00	50,000.00	194,685,173.00
22	Upper Denkyira West District Assembly	2024	1,237,396.92		300.00			10,493,695.72	6,988,696.61		18,720,089.25	7,460,779.03	11,259,310.22
		2025	8,751,247.74		293,803.00			11,215,724.62	6,711,269.33		26,972,044.69	386,784.00	26,585,260.69
		2025	182,332,234.46	1,015.00	5,830,344.00	12,678.00	84,760.72	1,663,997,403.43	256,032,509.65	-	2,108,290,945.26	18,448,424.35	2,089,842,520.91
												2,089,842,520.91	

Eastern Region													
No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Abuakwa North	2024	532,450.60	-	15,010.00	-		20,329,178.42	-		20,876,639.02	37,588.40	20,839,050.62
		2025	9,796,541.19	-	8,000.00	-		18,808,291.05	259,821.04		28,872,653.28	103,666.00	28,768,987.28
2	Abuakwa South	2024	7,617,030.50	-	199,260.00	-		4,068,407.00	14,756,252.61		26,640,950.11	135,864.71	26,505,085.40
		2025	10,701,191.52	-	73,820.00	10,295.00		139,027,870.62	26,231,948.30		176,045,125.44	821,716.29	175,223,409.15
3	Achiase	2024	209,711.03	-	58,767.88	-		11,822,213.27	4,044,060.72		16,134,752.90	22,189.28	16,112,563.62
		2025	8,573,740.18	-	46,000.00	-		11,690,732.13	4,457,869.80		24,768,342.11	34,039.29	24,734,302.82
4	Akuapem North	2024	72,001.98	-	30,800.59	20,552.82		30,625,662.73	3,168,614.29		33,917,632.41	29,345.52	33,888,286.89
		2025	6,871,022.77	-	119,861.35	36,463.83		29,063,331.85	4,087,553.39		40,178,233.19	148,883.04	40,029,350.15
5	Akuapem South	2024	535,764.93	-	43,334.32	-		17,423,560.56	2,144,651.25		20,147,311.06	1,216,621.86	18,930,689.20
		2025	5,116,756.39	-	34,940.00	-		16,559,526.51	1,497,143.49		23,208,366.39	1,468,165.04	21,740,201.35
6	Akyemansa	2024	332,669.08	-	128,042.00	8,603.77		58,261,390.77	525,667.43		59,256,373.05	43,890.00	59,212,483.05
		2025	7,596,118.39	-	103,300.00	1,025.70		55,297,929.11	1,797,077.39		64,795,450.59	18,550.00	64,776,900.59
7	Asene Man-so Akroso	2024	402,155.02	-	3,951,717.19	-		42,734,972.62	1,714,798.27		48,803,643.10	587,786.06	48,215,857.04
		2025	4,748,268.79	-	3,783,784.19	-		40,529,195.86	3,806,606.22		52,867,855.06	532,861.27	52,334,993.79
8	Asuogyaman	2024	712,324.57	-				30,432,134.75	649,585.24		31,794,044.56	377,845.34	31,416,199.22
		2025	7,332,173.28	73,773.35	-	-		27,955,290.21	2,111,739.00		37,472,975.84	454,093.34	37,018,882.50
9	Atiwa East	2024	2,515,628.91	73,773.35	-	-		14,390,349.32	917,781.73		17,897,533.31	70,407.21	17,827,126.10
		2025	9,673,069.01	-	-	-		12,508,868.18	3,806,691.89		25,988,629.08	-	25,988,629.08
10	Atiwa West	2024	1,339,178.00	-	343,917.00	-		11,074,509.00	3,391,466.00		16,149,070.00	1,294,008.00	14,855,062.00
		2025	7,833,989.59	-	242,016.56	-		9,991,734.96	6,918,333.02		24,986,074.13	1,151,842.28	23,834,231.85
11	Ayensuano	2024	555,579.60	-	62,850.00	-		20,536,014.94	3,692,409.47		24,846,854.01	449,639.43	24,397,214.58
		2025	10,046,057.73	-	8,450.00	-		19,012,396.59	3,921,000.34		32,987,904.66	162,965.64	32,824,939.02
12	Birim Cen-tral	2024	13,152,706.22	-	529,086.46	-		172,368,776.73	20,228,797.88		206,279,367.29	648,258.17	205,631,109.12
		2025	5,774,292.62	-	1,519,940.73	-		166,439,043.88	34,776,572.74		208,509,849.97	648,258.17	207,861,591.80
13	Birim North	2024	341,682.98	-	50,655.00	-		96,451,215.22	12,429,065.42		109,272,618.62	694,568.45	108,578,050.17
		2025	7,354,320.67	-	57,121.58	-		94,832,059.72	15,158,470.48		117,401,972.45	771,808.66	116,630,163.79
14	Birim South	2024	239,258.81	-	50,000.00	-		29,340,984.44	1,032,634.50		30,662,877.75	2,960.00	30,659,917.75
		2025	6,481,329.92	-	-	-		28,628,026.84	1,181,060.80		36,290,417.56	94,900.00	36,195,517.56
15	Denkyem-bour	2024	198,979.60	-	8,601.10			43,433,760.98	1,675,287.61		45,316,629.29	1,502,581.20	43,814,048.09
		2025	5,866,546.28	-	4,444.72	-		44,452,111.68	4,643,368.24		54,966,470.92	1,220,665.76	53,745,805.16
16	Fanteakwa North	2024	466,101.77	-	349,911.90	-		102,034,050.74	6,078,893.70		108,928,958.11	251,150.53	108,677,807.58
		2025	8,508,073.32	-	349,911.90	-		98,899,871.48	6,674,487.83		114,432,344.53	350,635.04	114,081,709.49

17	Fanteakwa South	2024	116,678.87	-	68,598.93			22,306,233.07	290,000.00		22,781,510.87	7,024.76	22,774,486.11
		2025	10,481,924.61	-	68,598.93	-		20,985,148.60	1,311,798.70		32,847,470.84	-	32,847,470.84
18	Kwahu Afram Plains North	2024	801,194.94		173,519.70			68,893,703.06	588,769.70		70,457,187.40	26,437.59	70,430,749.81
		2025	8,232,860.11	-	173,519.70	-		66,134,420.29	1,228,363.30		75,769,163.40	433,574.30	75,335,589.10
19	Kwahu Afram Plains South	2024	1,147,716.81	-	-	-		77,826,545.42	534,063.15		79,508,325.38	8,184.34	79,500,141.04
		2025	7,568,267.54	-	41,143.09	-		75,462,039.13	1,025,731.65		84,097,181.41	22,968.38	84,074,213.03
20	Kwahu East	2024	164,266.08		12,250.00	16,839.00		13,829,094.21	1,058,275.38		15,080,724.67	16,718.45	15,064,006.22
		2025	8,909,281.86	-	-	9,028.00		13,311,181.50	1,080,675.35		23,310,166.71	35,466.56	23,274,700.15
21	Kwahu South	2024	769,620.15	-	174,592.67	-		71,310,079.76	2,378,263.86		74,632,556.44	322,323.64	74,310,232.80
		2025	8,771,150.85	597.00	217,326.76	-		65,333,032.01	3,376,322.77		77,698,429.39	387,959.00	77,310,470.39
22	Kwahu West	2024	177,795.10	-	19,280.00	-		103,484,773.83	582,598.44		104,264,447.37	7,193.00	104,257,254.37
		2025	8,977,205.63	-	32,150.00	7,282.40		100,625,962.70	1,400,013.97		111,042,614.70	123,058.73	110,919,555.97
23	Lower Man-ya Krobo	2024	4,586,604.03	72,473.75	15,562.70	46,448.44		140,742,312.00	42,929,621.43		188,393,022.35	3,109,112.37	185,283,909.98
		2025	7,730,159.71	72,473.75	56,507.04	33,415.50		134,015,771.88	50,484,850.01		192,393,177.89	3,159,402.04	189,233,775.85
24	New Juaben South	2024	21,141,799.73	-	143,594.19	-		70,670,729.28	-		91,956,123.20	189,189.30	91,766,933.90
		2025	7,476,700.84	-	-	-		70,293,748.15	23,636,061.00		101,406,509.99	408,589.29	100,997,920.70
25	Nsawam Adoagyiri	2024	303,342.59	-	70,631.19	90,708.56		109,573,494.77	2,057,687.50		112,095,864.61	864,606.12	111,231,258.49
		2025	9,490,600.78	13,500.00	181,096.55	105,921.85		104,827,496.39	3,245,302.12		117,863,917.69	649,064.46	117,214,853.23
26	Okere	2024	898,029.58	-	96,196.62	-		37,945,845.39	4,272,228.92		43,212,300.51	562,778.26	42,649,522.25
		2025	7,772,866.25	-	23,544.52	-		36,647,243.47	5,794,503.21		50,238,157.45	686,816.33	49,551,341.12
27	Suhum	2024	1,971,331.80	-	330,262.34	-		231,672,785.41	2,171,922.76		236,146,302.31	88,432.80	236,057,869.51
		2025	7,930,387.55	-	95,030.57	-		225,310,826.57	4,543,823.65		237,880,068.34	224,777.73	237,655,290.61
28	Upper Man-ya Krobo	2024	1,504,187.70	-	336,978.40	-		51,137,276.67	4,201,413.56		57,179,856.33	652,682.73	56,527,173.60
		2025	5,968,279.54	-	413,703.40	-		47,210,344.87	7,289,943.11		60,882,270.92	652,682.73	60,229,588.19
29	Upper West Akim	2024	878,187.53	-	3,950.67	-		21,100,421.31	3,721,933.79		25,704,493.30	243,663.38	25,460,829.92
		2025	6,338,120.85	-	3,950.67	-		19,889,010.09	8,875,171.60		35,106,253.21	264,330.32	34,841,922.89
30	West Akim	2024	3,525,773.08	-	216,680.74	-		144,595,398.21	20,761,738.11		169,099,590.14	3,878,387.90	165,221,202.24
		2025	14,048,715.46	-	152,939.60	-		140,226,803.78	24,291,327.16		178,719,786.00	3,878,387.92	174,841,398.08
31	Yilo Krobo	2024	754,486.19	69,450.00	378,462.00	-		72,029,956.22	1,850,232.60		75,082,587.01	210,518.85	74,872,068.16
		2025	8,112,156.14	69,450.00	583,462.00	-		67,069,865.26	2,492,333.85		78,327,267.25	415,518.85	77,911,748.40
32	Kwaebibirem	2024	1,566,716.47	-	188,836.32	-		34,996,508.61	1,754,117.56		38,506,178.96	34,821.15	38,471,357.81
		2025	9,822,713.57	-	128,879.93	-		32,541,713.90	3,044,494.19		45,537,801.59	325,510.64	45,212,290.95

33	New Juaben North	2024	2,804,965.17	27,500,672.00	37,542.90	-		47,566,588.11	2,887,766.01		80,797,534.19	262,328.57	80,535,205.62
		2025	14,334,615.20	-	176,656.00	-		50,398,668.56	3,102,504.39		68,012,444.15	262,328.57	67,750,115.58
	TOTAL	2025	274,239,498.14	229,794.10	8,700,099.79	203,432.28	-	2,083,979,557.82	267,552,964.00	-	2,634,905,346.13	19,913,485.67	2,614,991,860.46
Greater Accra Region													
No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Adentan Municipal Assembly	2024	4,714,287.03		7,989.00			124,774,860.35			129,497,136.38	989,695.61	128,507,440.77
		2025	25,300,781.91		44,867.65			116,733,633.30	9,172,372.90		151,251,655.76	1,471,394.08	149,780,261.68
2	Weija Gbawe Municipal Assembly	2024	14,687.92		1,035,151.47			147,527,895.05			148,577,734.44	2,837,762.64	145,805,676.80
		2025	8,736,652.64		7,422,209.91			13,611,083.48	2,638,102.76		32,408,048.79	1,322,035.61	31,086,013.18
3	Ningo-Pram-pram District Assembly	2024	89,762.89					12,922,244.94			13,012,007.83	3,000.00	13,009,007.83
		2025	14,168,380.07					27,145,576.90	2,892,026.22		44,205,983.19	3,000.00	44,202,983.19
4	Tema West Municipal Assembly	2024	2,475,716.21		1,339,614.77			17,757,177.62			21,572,508.60	2,917,630.38	18,654,878.22
		2025	16,183,503.65		683,621.92			17,879,596.07	2,167,467.92		36,914,189.56	3,697,310.54	33,216,879.02
5	Okaik-wei North Municipal Assembly	2024	1,153,502.94		2,358,538.26			32,269,619.18			35,781,660.38	1,287,495.82	34,494,164.56
		2025	13,140,152.53		9,391,567.68			47,030,545.71	6,555,025.46		76,117,291.38	1,008,936.07	75,108,355.31
6	Ga central Municipal Assembly	2024	1,777,547.28		7,560.00			37,496,769.72			39,281,877.00	678,223.03	38,773,146.84
		2025	20,647,697.24		5,629.00	149,167.30		47,268,410.14	8,702,988.12		76,773,891.80	952,080.95	75,821,810.85
7	Ga East Municipal Assembly	2024	2,795,472.27		350,995.11			249,770,538.18			252,917,005.56	3,998,122.50	250,316,322.13
		2025	18,043,222.44			107,977.50		278,819,663.44	91,595.72		297,062,459.10	3,561,011.10	293,501,448.00
8	La Nkwan-tanang-Ma-dina	2024	812,992.00		4,481,941.00			122,045,919.00			127,340,852.00	171,519.00	127,169,333.00
		2025	16,456,323.92		7,163,609.48	95,517.00		99,891,985.40	1,855,816.96		125,463,252.76	328,135.99	125,135,116.77

9	Ayawaso West Municipal	2024	2,928,040.00		5,544,828.00			34,943,919.72			43,416,787.72	2,562,563.58	42,858,183.14
		2025	17,592,192.65		208,899.92	1,188,556.78		53,102,741.74	3,672,566.30		75,764,957.39	118,598.79	75,646,358.60
10	Ablekuma West Municipal Assembly	2024	3,436,583.52		53,028.67			26,075,209.55			29,564,821.74	469,986.78	29,094,825.96
		2025	24,982,068.81		53,028.67			46,782,236.02	5,908,092.52		77,725,426.02	16,000.00	77,709,426.02
11	Ada West Municipal Assembly	2024	542,671.33		121,283.00			61,339,093.76			62,003,048.09	232,916.72	61,770,131.37
		2025	8,996,340.04		308,500.00			55,555,349.17	2,376,450.88		67,236,640.09	351,717.08	66,884,923.01
12	Accra Metropolitian Assembly	2024	1,799,633.28		4,789,525.80			260,799,074.64			267,388,233.72	31,373,604.07	236,014,629.85
		2025	15,939,213.65		5,443,355.20	167,577.50		728,408,295.19	1,328,696.26	682,303.03	751,969,440.83	33,077,958.19	718,891,482.64
13	Shai-Osudoku District Assembly	2024	1,717,739.79					60,738,931.84			62,456,671.63	2,568,650.25	59,858,084.34
		2025	8,100,105.73					80,350,027.01	4,048,442.20		92,498,574.94	1,975,292.83	90,523,282.11
14	Ledzokuku Municipal Assembly	2024	3,296,802.11		750,078.03			62,952,272.63			66,999,152.77	4,236,817.36	62,762,335.41
		2025	14,514,750.05					73,035,018.98	3,481,479.17		91,031,248.20	2,060,105.44	88,971,142.76
15	Ablekuma Central Municipal Assembly	2024	1,590,149.51					33,032,176.87			34,622,326.38	756,315.28	33,866,011.10
		2025	20,994,347.95		98,577.50	562,813.00		31,288,250.53	5,524,957.75		58,468,946.73	1,099,142.41	57,369,804.32
16	Ayawaso North Municipal Assembly	2024	420,482.00					21,213,407.00			21,633,889.00	377,859.00	21,256,030.00
		2025	26,619,501.00					18,235,005.00	1,272,512.00		46,127,018.00	615,172.00	45,511,846.00
17	Krowor Municipal Assembly	2024	573,758.02		90,216.00			16,004,301.79			16,668,275.81	1,446,112.07	15,222,163.74
		2025	21,023,317.79		93,216.00	14,100.00		12,618,779.59	2,903,789.00		36,653,202.38	1,160,985.11	35,492,217.27
18	Ayawaso Central Municipal Assembly	2024	3,706,468.05		475,444.75			16,836,881.24			21,018,794.04	2,039,213.96	18,979,580.08
		2025	18,469,753.67		537,844.75			19,980,695.14	44,033.33		39,032,326.89	2,936,876.91	36,095,449.98

19	La Dade-Ko-topon Municipal Assembly	2024	1,761,374.00		681,147.00			23,097,493.00			25,540,014.00	255,321.00	25,284,693.00
		2025	13,634,848.30		147,732.02			32,712,471.15			46,495,051.47	14,110.00	46,480,941.47
20	Kpone Katamanso Municipal Assembly	2024	2,201,036.25		1,534,972.64	325,029.62		10,766,669.36	6,615,781.36		21,443,489.23	1,282,721.50	20,160,767.73
		2025	20,045,328.68		2,666,903.67	577,280.76		33,755,258.19	1,218,777.98		58,263,549.28	1,995,269.45	56,268,279.83
21	Ga South Municipal Assembly	2024	252,915.85		1,941,415.55			24,573,020.70	8,578,484.89		35,345,836.99	255,115.99	35,090,721.00
		2025	11,102,705.84		52,150.00			56,158,178.68	5,959,592.29		73,272,626.81	1,064,410.03	72,208,216.78
22	Ayawaso East Municipal Assembly	2024	4,849,584.83					372,576,134.24			377,425,719.07	422,402.83	377,003,316.24
		2025	16,445,786.98		1,898,489.16			371,512,256.70	1,756,230.96		391,612,763.80	1,016,170.12	390,596,593.68
23	Korle Klotey Municipal Assembly	2024	3,692,299.00		1,636,853.00			1,240,994,740.00			1,246,323,892.00	617,420.00	1,245,706,472.00
		2025	12,716,226.00		250,035.00			1,203,656,550.00			1,216,622,811.00	215,993.00	1,216,406,818.00
24	Ga West Municipal Assembly	2024	2,121,898.71	32,651.00	31,776.00			172,624,690.08			174,811,015.79	5,686,021.74	169,124,994.05
		2025	18,159,114.94	44,062.00	29,776.00			171,420,207.47			189,653,160.41	5,008,516.62	184,644,643.79
25	Ableku-ma North Municipal Assembly	2024	1,153,428.73		8,845,271.84			31,741,942.88	5,122,568.14		46,863,211.59	1,527,949.83	45,335,261.76
		2025	23,045,616.81		8,845,271.84			38,699,126.17	8,204,557.54		78,794,572.36	1,084,100.72	77,710,471.64
26	Ga North Municipal Assembly	2024	1,458,695.67		10,704,410.76	317,425.00		16,868,432.72	8,720,583.54		38,069,547.69	1,638,620.48	36,430,927.21
		2025	16,475,686.12		10,616,551.63	296,275.00		39,477,098.43	5,000,000.00		71,865,611.18	1,023,078.15	70,842,533.03
27	Tema Metro	2024	2,847,113.33		119,197.94			17,693,276.19			20,659,587.46	490,390.92	20,169,196.54
		2025	16,901,812.95		4,140,000.00			705,425,924.21			726,467,737.16	1,029,719.26	725,438,017.90
28	Ashaiman Municipal Assembly	2024	2,847,113.33	24,737.42	119,197.94	9,400.00		11,178,811.43	6,514,464.76		20,693,724.88	490,390.92	20,203,333.96
		2025	9,410,008.78	24,737.42		38,100.00		21,030,221.74	7,189,856.98		37,692,924.92	755,529.49	36,937,395.43

29	Ada East Municipal Assembly	2024	90,738.14		430,457.95	7,450.00		348,913,462.85	8,856,984.02		358,299,092.96	992,725.31	357,306,367.65
		2025	9,229,835.27		1,003,652.94	7,450.00		348,948,964.75	8,977,705.27		368,167,608.23	1,718,600.23	366,449,008.00
	TOTAL	2025	477,075,276.41	68,799.42	61,105,489.94	3,204,814.84	-	4,790,533,150.30	102,943,136.49	682,303.03	5,435,612,970.43	70,681,250.17	5,364,931,720.26

North East Region

No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Bunkprugu Nakpanduri	2024	756,467.40					25,421,122.01	5,944,264.41		32,121,853.82		32,121,853.82
		2025	6,956,261.29					24,184,751.69	13,109,530.59		44,250,543.57		44,250,543.57
2	Yunyo-Nan-sua	2024	2,388,687.77					16,894,988.52	933,709.87		20,217,386.16		20,217,386.16
		2025	5,840,687.02					16,336,512.27	8,092,667.39		30,269,866.68		30,269,866.68
3	Chereponi	2024	2,720,802.52					53,462,963.53	23,214,766.17		79,398,532.22		79,398,532.22
		2025	7,900,293.43					52,512,449.90	28,121,557.05		88,534,300.38		88,534,300.38
4	East Mam-prusi	2024	3,017,729.56	1,040.00				61,304,271.79	3,053,483.82		67,376,525.17		67,376,525.17
		2025	9,708,886.00	1,040.00				72,647,393.85	5,676,847.87		88,034,167.72		88,034,167.72
5	Mampru-gu-Moagduri	2024	655,204.85					26,995,055.73	4,742,224.63		32,392,485.21		32,392,485.21
		2025	7,251,077.10					25,611,825.88	11,640,165.55		44,503,068.53	1,059,749.93	43,443,318.60
6	West Mam-prusi	2024	2,039,822.49	48,303.01				75,945,874.96	7,557,527.76		85,591,528.22		85,591,528.22
		2025	10,907,899.15					81,620,928.11	6,211,056.20		98,739,883.46	188,623.25	98,551,260.21
Total		2025	48,565,103.99	1,040.00	-	-	-	272,913,861.70	72,851,824.65	-	394,331,830.34	1,248,373.18	393,083,457.16

Northern Region

No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Gushegu	2024	2,379,798.15		5,840.00			129,778,386.71	13,908,735.44		146,072,760.30	82,294.11	145,990,466.19
		2025	7,655,796.51					123,857,155.58	22,879,269.38		154,392,221.47		154,392,221.47
2	Karaga	2024	730,904.51		6,110.00			3,048,375,452.20	433,872.75		3,049,546,339.46	34,548.00	3,049,511,791.46
		2025	6,322,011.35				126,526,258.92	4,484,378,239.67	6,527,646.70		4,623,754,156.64		4,623,754,156.64
3	Kpandai	2024	1,230,089.50					61,031,671.92	2,825,599.27		65,087,360.69	614,309.18	64,473,051.51
		2025	9,256,638.42					61,181,011.29	1,000,195.18		71,437,844.89		71,437,844.89
4	Kumbungu	2024	138,858.08					12,790,784.25	501,855.00		13,431,497.33	122,906.00	13,308,591.33
		2025	5,795,686.78					12,345,633.83	4,440,668.64		22,581,989.25	277,976.16	22,304,013.09

5	Mion	2024	638,467.68					24,536,031.45	2,521,900.87		27,696,400.00		27,696,400.00
		2025	6,072,973.97					25,539,264.94	4,711,995.79		36,324,234.70		36,324,234.70
6	Nanumba North	2024	941,112.61					265,551,033.45	402,658.80		266,894,804.86		266,894,804.86
		2025	9,862,719.54					256,629,467.29	5,443,737.57		271,946,757.63	448,421.61	271,498,336.02
7	Nanumba South	2024	156,953.13					57,067,735.24	3,061,570.78		60,286,259.15		60,286,259.15
		2025	6,858,178.18					55,683,823.53	5,509,258.49		68,051,260.20		68,051,260.20
8	Saboba	2024	1,935,211.55					19,088,896.33	2,749,624.31		23,773,732.19	22,565.00	23,751,167.19
		2025	9,819,096.86					17,803,205.80	8,513,736.65		36,136,039.31	22,565.00	36,113,474.31
9	Sagnarigu	2024	33,950,021.37					50,692,132.55	59,799,724.95		144,441,878.87		144,441,878.87
		2025	13,371,936.47					32,663,861.53	109,591,252.95		155,627,050.95	546,796.00	155,080,254.95
10	Savelugu	2024	1,255,329.73	69,392.01				530,830,079.50	406,360.20		532,561,161.44		532,561,161.44
		2025	3,660,639.09	69,392.01				516,089,010.14	4,197,035.99		524,016,077.23		524,016,077.23
11	Nanton	2024	636,916.13					192,018,103.85	2,249,064.32		194,904,084.30		194,904,084.30
		2025	5,798,066.12					189,413,198.89	4,702,092.93		199,913,357.94		199,913,357.94
12	Tamale	2024	647,214.64		107,664.00			73,382,298.02	4,544,129.66		78,681,306.32	876,262.72	77,805,043.60
		2025	10,471,198.29		107,664.00			73,300,415.85	6,926,657.01		90,805,935.15	25,209.03	90,780,726.12
13	Tatale San-guli	2024	1,620,106.77					28,739,960.82	4,457,231.86		34,817,299.45		34,817,299.45
		2025	8,138,379.65				611,640.75	27,574,933.76	10,451,306.36		46,776,260.52	255,960.91	46,520,299.61
14	Tolon	2024	718,535.72			60,552.87		15,389,587.72	84,361.56		16,253,037.87	229,070.16	16,023,967.71
		2025	6,571,903.82					13,799,248.24	3,370,826.77		23,741,978.83		23,741,978.83
15	Yendi	2024	4,373,453.55					234,217,195.12	1,190,257.16		239,780,905.83	1,130,953.24	238,649,952.59
		2025	9,509,942.12					225,327,352.23	21,111,578.10		255,948,872.45	57,256.26	255,891,616.19
16	Zabzugu	2024	179,227.77	16,000.00				12,152,331.49	667,721.01		13,015,280.27		13,015,280.27
		2025	7,361,091.75					10,777,786.16	2,576,706.35		20,715,584.26	172,548.80	20,543,035.46
Total		2025	126,526,258.92	69,392.01	107,664.00	-	127,137,899.67	6,126,363,608.73	221,953,964.86	-	6,602,169,621.42	1,806,733.77	6,600,362,887.65
Oti Region													
No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Biakoye District	2024	358,955.34	-	900.00			17,182,245.59			17,542,100.93	407,443.82	17,134,657.11
		2025	6,642,459.11		900.00			17,585,440.05			24,228,799.16	407,443.82	23,821,355.34
2	Guan Dis-trict	2024	1,486,147.16	-	3,020.00			9,453,340.47			10,942,507.63	338,966.88	10,603,540.75
		2025	8,525,544.79					8,947,467.73			17,473,012.52	592,362.17	16,880,650.35

3	Jasikan District	2024	263,345.67	-	7,445.00			29,137,605.10			29,408,395.77	463,838.31	28,944,557.46
		2025	6,976,692.61		7,445.00			29,744,398.67			36,728,536.28	788,041.02	35,940,495.26
4	Kadjebi District	2024	437,220.97	-	113,200.00			348,967,729.83			349,518,150.80	214,948.38	349,303,202.42
		2025	7,577,651.01		74,050.00			350,130,613.07			357,782,314.08	107,788.29	357,674,525.79
5	Krachi East Municipal	2024	2,831,784.99	-	34,481.44			22,786,514.59			25,652,781.02	520,499.31	25,132,281.71
		2025									-		-
6	Krachi Nchumuru	2024	284,008.76	-	-			16,411,939.08			16,695,947.84	503,651.39	16,192,296.45
		2025	7,527,909.27					18,188,913.74			25,716,823.01	1,503,271.61	24,213,551.40
7	Krachi West Municipal	2024	2,336,918.12	-	-			50,986,734.01			53,323,652.13	90,061.65	53,233,590.48
		2025									-		-
8	Nkwanta North	2024	660,004.30	-	-			27,061,583.67			27,721,587.97	883,040.41	26,838,547.56
		2025	7,565,298.86		86,105.92			31,956,053.40			39,607,458.18	222,795.68	39,384,662.50
9	Nkwanta South Municipal	2024	704,568.81	-	-			16,984,829.14			17,689,397.95	15,283.50	17,674,114.45
		2025	6,092,608.32	137,147.90				21,530,022.19			27,759,778.41	820,812.34	26,938,966.07
	Total	2025	50,908,163.97	137,147.90	168,500.92	-	-	478,082,908.85	-	-	529,296,721.64	4,442,514.93	524,854,206.71

Savannah Region

No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets
1	Bole	2024	2,250,529.89			15,000.00		25,449,870.16	9,388,459.16	104,850.20	37,208,709.41	57,408.75	37,151,300.66
		2025	8,709,877.04		107,210.20	15,000.00		25,519,137.48	2,038,950.96		36,390,175.68	57,408.75	36,332,766.93
2	Central Gonja	2024	1,608,242.94	712,624.21				17,345,656.11	821,941.12		20,488,464.38	120,919.18	20,367,545.20
		2025	8,342,302.10	712,624.21				16,336,840.87	3,892,620.59		29,284,387.77	120,919.18	29,163,468.59
3	East Gonja	2024	4,142,698.32	10,959.62	81,420.00			44,844,513.10	10,120,937.30		59,200,528.34	338,391.30	58,862,137.04
		2025	7,555,273.46	10,959.62				40,516,125.03	14,333,120.56		62,416,464.39	274,344.28	62,142,120.11
4	North Gonja	2024	775,983.23					11,623,855.65	1,348,922.35		13,748,761.23		13,748,761.23
		2025	8,788,783.73					13,698,884.26	2,637,104.96		25,124,772.95		25,124,772.95
5	Sawla Tuna Kalba	2024	1,110,503.35	27,830.00				22,409,022.38	2,811,989.92		26,359,345.65	27,206.63	26,332,139.02
		2025	7,522,028.63	27,830.00				20,417,054.12	5,482,639.91		33,449,552.66		33,449,552.66

6	West Gonja	2024	2,321,500.47	1,000.00				27,881,868.07	12,308,083.34		42,512,451.88	44,863.95	42,467,587.93
		2025	8,122,132.66					22,673,853.81	14,929,816.85		45,725,803.32	44,863.95	45,680,939.37
7	North East Gonja	2024	1,022,862.87					17,257,067.72	2,191,283.81		20,471,214.40	285,408.62	20,185,805.78
		2025	8,861,433.24					11,587,865.60	12,844,576.83		33,293,875.67	100,272.76	33,193,602.91
Total		2025	57,901,830.86	751,413.83	107,210.20	15,000.00	-	150,749,761.17	56,158,830.66	-	265,685,032.44	597,808.92	265,087,223.52
Upper East Region													
No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Bawku Municipal	2024	8,693,075.20		321,678.45		5,000.00	52,080,438.04			61,100,191.69		61,100,191.69
		2025	31,036,302.31		350,970.45			60,209,671.95			91,596,944.71		91,596,944.71
2	Bawku West District	2024	1,651,479.57	257,568.30				68,199,015.09			70,108,062.96	9,699.43	70,098,363.53
		2025	8,128,427.04	257,568.30				71,545,693.96			79,931,689.30	9,699.43	79,921,989.87
3	Binduri District	2024	3,114,616.21					22,962,761.88			26,077,378.09	-	26,077,378.09
		2025	9,676,807.64					27,686,575.15			37,363,382.79	-	37,363,382.79
4	Bolga Mu-nicipal	2024	19,395,716.73	1,099.11			116,750.90	62,317,158.64			81,830,725.38	277,754.96	81,552,970.42
		2025	15,300,581.72	1,099.11			105,480.90	79,393,672.79			94,800,834.52	266,483.98	94,534,350.54
5	Bolga East District	2024	1,043,204.26					31,132,703.31			32,175,907.57	1,550,016.37	30,625,891.20
		2025	7,773,112.96					34,552,625.41			42,325,738.37	218,461.55	42,107,276.82
6	Bongo District	2024	2,948,698.23	650,309.40				117,237,641.09			120,836,648.72	1,119,081.64	119,717,567.08
		2025	5,280,357.38	650,309.40				122,199,875.66			128,130,542.44	1,119,081.64	127,011,460.80
7	Builsa North Dis-trict	2024	1,748,159.00	75,749.84				85,229,622.04			87,053,530.88	362,600.00	86,690,930.88
		2025	4,867,249.56	75,749.84				104,269,000.69			109,212,000.09	242,155.39	108,969,844.70
8	Builsa South Dis-trict	2024	543,556.00					36,192,477.01			36,736,033.01	400,867.70	36,335,165.31
		2025	5,324,995.46					38,800,048.57			44,125,044.03	267,414.51	43,857,629.52
9	Garu Dis-trict	2024	2,948,950.99	7,121.46				469,869,889.25			472,825,961.70	1,544,485.84	471,281,475.86
		2025	8,335,355.68	7,121.46				460,294,935.13			468,637,412.27	1,544,485.84	467,092,926.43
10	Kassena Nankana Municipal	2024	626,976.00	235,068.44	38,968.00			108,485,533.44			109,386,545.88	-	109,386,545.88
		2025	5,208,510.17	235,068.44	16,916.00			109,790,941.69			115,251,436.30	-	115,251,436.30

11	Kassena Nankana West District	2024	636,673.82					36,802,017.44			37,438,691.26	255,829.87	37,182,861.39
		2025	7,220,252.75	-	13,100.00		-	42,470,374.71			49,703,727.46	-	49,703,727.46
12	Nabdam District	2024	732,930.59	-	-			27,599,791.41			28,332,722.00	-	28,332,722.00
		2025	6,622,310.16					31,058,893.18			37,681,203.34	-	37,681,203.34
13	Pusiga District	2024	3,576,828.62					25,655,715.23			29,232,543.85	-	29,232,543.85
		2025	12,279,301.48					32,413,042.56			44,692,344.04	1,018,748.97	43,673,595.07
14	Talensi District	2024	1,053,738.31					2,508,565,326.42			2,509,619,064.73	-	2,509,619,064.73
		2025	6,221,805.56					356,675,321.77			362,897,127.33	-	362,897,127.33
15	Tempane District	2024	3,042,296.87		6,420.00			27,013,714.06			30,062,430.93	-	30,062,430.93
		2025	8,358,689.25					30,970,305.00			39,328,994.25	-	39,328,994.25
Total		2025	141,634,059.12	1,226,916.55	380,986.45	-	105,480.90	1,602,330,978.22	-	-	1,745,678,421.24	4,686,531.31	1,740,991,889.93

Upper West Region

No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Daffia-ma-Bis-sie-Issa	2024	2,912,152.00	-				42,088,046.91	1,387,966.85		46,388,165.76	94,607.90	46,293,557.86
		2025	5,572,928.00	-	-			43,547,019.89	3,056,651.46		52,176,599.35	188,370.00	51,988,229.35
2	Jirapa	2024	553,759.05	17,932.00				44,486,609.07	3,819,643.52		48,877,943.64	201,921.09	48,676,022.55
		2025	4,693,979.25	17,932.00	-			42,442,659.83	7,179,445.34		54,334,016.42	550,682.90	53,783,333.52
3	Lambussie	2024	471,162.00	-				21,909,950.00			22,381,112.00		22,381,112.00
		2025	7,901,051.00	-	-			20,762,394.00	5,003,628.00		33,667,073.00	893,426.00	32,773,647.00
4	Lawra	2024	1,877,243.05	65,217.00				37,665,604.11	2,888,069.79		42,496,133.95	1,566,967.66	40,929,166.29
		2025	7,950,503.50	65,217.00	-			39,093,981.19	595,484.15		47,705,185.84	1,394,112.06	46,311,073.78
5	Nadowli-Ka-leo	2024	2,947,519.58	-				77,721,533.51	17,673,989.34		98,343,042.43	520,628.03	97,822,414.40
		2025	6,936,965.13	-	-			77,224,196.78	17,673,989.34		101,835,151.25	463,171.26	101,371,979.99
6	Nandom	2024	1,133,654.38	-				287,546,316.23			288,679,970.61	1,566,065.13	287,113,905.48
		2025	6,723,196.10	-	-			281,951,470.24	883,963.23		289,558,629.57	1,392,308.27	288,166,321.30
7	Sissala East	2024	1,630,848.15	247,537.00	35,465.00			143,795,037.81			145,708,887.96	210,550.00	145,498,337.96
		2025	8,032,686.69	247,537.00	15,093.00			74,129,489.21	-		82,424,805.90	742,888.63	81,681,917.27
8	Sissala West	2024	1,815,116.29	15,982.60				52,197,149.26	1,709,878.34		55,738,126.49	247,146.41	55,490,980.08
		2025	7,311,092.77	-	-			48,978,198.43	6,014,202.80		62,303,494.00	335,892.89	61,967,601.11

No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
9	Wa Munic-ipal	2024	2,635,132.00	-				213,571,700.19	35,146,055.66		251,352,887.85	112,061.00	251,240,826.85
		2025	10,596,010.21	-	-			211,262,844.06	36,303,090.63		258,161,944.90	436,689.48	257,725,255.42
10	Wa East	2024	174,590.00	15,000.00				35,320,960.00	430,681.00		35,941,231.00	201,227.00	35,740,004.00
		2025	6,132,449.00	15,000.00	-			40,964,234.00	2,375,180.00		49,486,863.00	488,801.00	48,998,062.00
11	Wa West	2024	978,332.61	-				14,486,032.91	468,547.49		15,932,913.01	246,298.80	15,686,614.21
		2025	6,568,604.96	-	-			15,880,584.06	840,366.43		23,289,555.45	770,154.87	22,519,400.58
Total		2025	78,419,466.61	345,686.00	15,093.00	-	-	896,237,071.69	79,926,001.38	-	1,054,943,318.68	7,656,497.36	1,047,286,821.32
Volta													
No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Adaklu	2024	130,994.00					13,307,402.00			13,438,396.00		13,438,396.00
		2025	7,947,765.00					18,593,096.00			26,540,861.00	164,680.00	26,376,181.00
2	Afadzato South	2024	1,321,315.69		65,994.91			23,099,833.51			24,487,144.11	1,822,467.57	22,664,676.54
		2025	18,761,127.44		65,994.91			21,329,059.27			40,156,181.62	1,881,963.81	38,274,217.81
3	Ago-time-Ziope	2024	980,987.85		4,710.00			17,340,476.57			18,326,174.42	1,136,114.88	17,190,059.54
		2025	9,088,924.67		8,220.00			18,147,432.24			27,244,576.91	2,072,751.21	25,171,825.70
4	Akatsi North	2024	1,598,353.00					16,122,793.00			17,721,146.00	120,000.00	17,601,146.00
		2025	9,075,391.00					15,283,458.00			24,358,849.00	483,038.00	23,875,811.00
5	Akatsi South	2024	916,914.47	2,000.00	206,900.00			44,818,921.44			45,944,735.91	367,175.30	45,577,560.61
		2025	1,924,916.42	2,000.00	184,400.00			44,058,686.48			46,170,002.90	839,383.74	45,330,619.16
6	Anloga	2024	392,197.26					38,903,642.17			39,295,839.43	394,782.21	38,901,057.22
		2025	12,780,533.44					35,123,549.76			47,904,083.20	218,238.15	47,685,845.05
7	Central Tongu	2024	325,427.52	92,381.97	49,543.00			17,511,563.95			17,978,916.44	681,498.92	17,297,417.52
		2025	9,433,028.63	92,381.97	80,167.00			16,504,955.67			26,110,533.27	607,533.88	25,502,999.39
8	Ho	2024	5,261,773.82		895,457.25			312,459,523.55			318,616,754.62	842,540.50	317,774,214.12
		2025	9,633,910.06		1,100,603.14			301,139,041.89			311,873,555.09	848,120.94	311,025,434.15
9	Ho West	2024	1,051,448.25					23,906,652.12			24,958,100.37	678,209.08	24,279,891.29
		2025	5,845,272.62					26,036,155.94			31,881,428.56	101,750.88	31,779,677.68
10	Hohoe	2024	6,186,808.61		22,287.00			167,882,291.86			174,091,387.47	3,967,024.98	170,124,362.49
		2025	7,212,616.79		22,287.00			164,998,974.29			172,233,878.08	2,393,680.25	169,840,197.83
11	Keta	2024	968,400.29					216,718,476.01			217,686,876.30	4,517,181.96	213,169,694.34
		2025	7,541,655.88					214,163,408.20			221,705,064.08	8,462,871.98	213,242,192.10
12	Ketu North	2024	861,161.88		5,000.00			39,769,944.28			40,636,106.16	790,196.79	39,845,909.37
		2025	9,773,042.97		5,000.00			39,127,947.09			48,905,990.06	506,352.55	48,399,637.51
13	Ketu South	2024	595,443.00					61,276,025.00			61,871,468.00	571,901.00	61,299,567.00
		2025	14,957,893.00					62,622,041.00			77,579,934.00	1,921,326.00	75,658,608.00

14	Kpando	2024	554,566.88	4,569.19	-			33,334,791.69			33,893,927.76	228,293.32	33,665,634.44
		2025	6,431,327.14	4,569.19	142,060.00			34,820,843.99			41,398,800.32	692,694.78	40,706,105.54
15	North Dayi	2024	1,218,604.15		8,873.86			59,279,706.44			60,507,184.45	1,129,300.08	59,377,884.37
		2025	4,816,347.23		8,873.86			60,448,074.84			65,273,295.93	645,186.81	64,628,109.12
16	North Tongu	2024	415,211.01		75,176.00			71,058,913.34			71,549,300.35	552,101.93	70,997,198.42
		2025	8,618,431.76		37,776.00			71,913,510.14			80,569,717.90	1,202,255.83	79,367,462.07
17	South Dayi	2024	967,158.31					40,486,374.65			41,453,532.96	1,401,217.43	40,052,315.53
		2025	5,655,271.40					40,244,013.23			45,899,284.63	3,085,292.23	42,813,992.40
18	South Tongu	2024	625,182.86	3,118.56	124,079.18			26,388,362.32			27,140,742.92	2,563,639.42	24,577,103.50
		2025	7,678,320.97	3,118.56	124,079.18			28,222,361.05			36,027,879.76	2,907,254.67	33,120,625.09
Total		2025	157,175,776.42	102,069.72	1,779,461.09	-	-	1,212,776,609.08	-	-	1,371,833,916.31	29,034,375.71	1,342,799,540.60

Western region

No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Ahanta West	2024	4,556,016.00		-	-	-	36,289,246.00	25,595,440.00		66,440,702.00	458,670.00	65,982,032.00
		2025	13,147,048.00		-	-	-	37,208,113.00	25,284,661.00		75,639,822.00	377,284.00	75,262,538.00
2	Ellembelle	2024	(1,182.08)		1,260.35	-	-	26,463,644.18	6,402,242.90		32,865,965.35	824,573.11	32,041,392.24
		2025	4,236,660.30		1,260.35	-	-	26,858,136.78	8,727,814.77		39,823,872.20	1,373,280.36	38,450,591.84
3	Effia-Kwesi-mintsim	2024	78,119.20		131,192.51	-	-	38,470,610.46	65,563,077.62		104,242,999.79	23,477,774.17	80,765,225.62
		2025	14,187,488.79		182,983.51	-	-	36,229,778.73	70,498,898.43		121,099,149.46	23,586,881.77	97,512,267.69
4	Jomoro	2024	641,823.99		25,200.00	-	107,913.45	52,203,043.51	17,261,380.92		70,239,361.87	55,166.18	70,184,195.69
		2025	4,675,825.00		290,825.00	-	107,913.45	50,821,487.88	19,650,500.17		75,546,551.50	118,235.49	75,428,316.01
5	Mpohor	2024	663,615.00		395,133.00	-	-	54,999,187.00	-		56,057,935.00	1,472,354.00	54,585,581.00
		2025	5,125,486.00		-	-	-	53,458,755.00	2,845,314.00		61,429,555.00	1,083,092.00	60,346,463.00
6	Nzema East	2024	995,249.35		320,000.00	-	-	79,743,450.24	439,901.45		81,498,601.04	747,274.73	80,751,326.31
		2025	6,239,852.55		-	-	-	77,769,909.98	2,174,511.74		86,184,274.27	1,323,377.74	84,860,896.53
7	Prestia Huni Valley	2024	980,198.00		86,242.00	-	-	85,133,589.00	5,884,300.00		92,084,329.00	5,770,118.00	86,314,211.00
		2025	8,424,765.00		86,242.00	-	144,762.00	83,762,843.00	6,643,290.00		99,061,902.00	4,682,645.00	94,379,257.00
8	Sekondi/ Takoradi	2024	936,784.64		205,778.00	-	161,953.00	46,364,095.25	1,125,486.85		48,794,097.74	2,663,216.89	46,130,880.85
		2025	9,126,123.51		789,007.80	-	181,953.00	45,338,558.49	3,819,626.57		59,255,269.37	3,392,975.21	55,862,294.16
9	Shama	2024	70,966.00		92,165.00	-	-	20,487,102.00	4,950,317.00		25,600,550.00	254,768.00	25,345,782.00
		2025	7,983,551.00		800,294.00	-	-	22,331,289.00	7,962,104.00		39,077,238.00	250,208.00	38,827,030.00
10	Tarkwa Nsuaem	2024	161,652.00		183,231.00	-	310,210.00	45,665,434,288.00	32,703,130.00		45,698,792,511.00	8,202,361.00	45,690,590,150.00
		2025	11,348,606.00		282,307.00	-	330,762.00	44,719,287,797.00	24,795,463.00		44,756,044,935.00	7,275,860.00	44,748,769,075.00

11	Wassa Amenfi Central	2024	1,428,935.48		-	-	-	42,511,623.54	9,953,703.94		53,894,262.96	383,620.44	53,510,642.52
		2025	8,479,843.03		65,505.68	-	-	44,384,263.80	6,936,792.84		59,866,405.35	349,472.41	59,516,932.94
12	Wassa Amenfi East	2024	2,132,617.75		-	-	-	19,275,981.48	3,462,208.70		24,870,807.93	1,717,520.24	23,153,287.69
		2025	10,760,228.38		555,323.94	-	-	18,080,447.61	4,037,923.42		33,433,923.35	844,286.49	32,589,636.86
13	Wassa Amenfi West	2024	437,258.16		222,102.88	-	-	33,388,141.63	2,703,784.63		36,751,287.30	107,464.56	36,643,822.74
		2025	8,978,346.54		12,543.15	-	-	31,887,184.80	3,137,491.62		44,015,566.11	220,242.67	43,795,323.44
14	Wassa East	2024	1,105,781.07		-	-	-	125,353,733.48	14,802,684.07		141,262,198.62	-	141,262,198.62
		2025	8,493,117.85		-	-	-	121,731,022.97	16,451,699.13		146,675,839.95	-	146,675,839.95
	TOTAL	2025	121,206,941.95	-	3,066,292.43	-	765,390.45	45,369,149,588.04	202,966,090.69	-	45,697,154,303.56	44,877,841.14	45,652,276,462.42
Western North Region													
No	Assembly	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Sefwi Wiaw-so Municipal	2024	3,132,216.00	1,678.00	431,015.00			72,064,484.00	27,879,902.00		103,509,295.00	1,176,717.00	102,332,578.00
		2025	8,796,028.00	1,678.00	378,817.00			69,008,247.00	30,520,623.00		108,705,393.00	1,045,612.00	107,659,781.00
2	Juaboso District	2024	1,941,874.53		2,650.00			121,824,713.16	4,991,193.00		128,760,430.69	124,917.36	128,635,513.33
		2025	6,735,840.00		2,650.00			118,617,321.00	7,988,654.00		133,344,465.00	2,129,229.00	131,215,236.00
3	Sefwi Bodi District	2024	176,392.25	-	116,700.00			24,622,149.83	3,761,138.20		28,676,380.28	104,023.62	28,572,356.66
		2025	5,464,812.65	-	105,100.00			24,807,693.06	4,910,945.08		35,288,550.79	79,497.51	35,209,053.28
4	Bibiani/ Anhwiaso/ Bekwai Municipal	2024	(85,099.00)	224,796.00	186,739.00			71,254,091.00	2,672,947.00		74,253,474.00	26,222.00	74,227,252.00
		2025	7,950,062.00	224,796.00	186,739.00			68,642,137.00	4,299,032.00		81,302,766.00	34,542.00	81,268,224.00
5	Bia East District	2024	829,410.00		10,128.00			13,946,869.00	19,000.00		14,805,407.00	337,911.00	14,467,496.00
		2025	5,496,905.00		10,128.00			14,082,980.00	424,148.00		20,014,161.00	236,664.00	19,777,497.00
6	Bia West District	2024	517,381.73	51,943.50	27,332.00			67,585,048.93	669,816.45		68,851,522.61	167,763.85	68,683,758.76
		2025	8,365,203.83	51,943.50	21,412.00			65,747,254.05	669,816.45		74,855,629.83	230,266.06	74,625,363.77
7	Aowin Mu-nicpal	2024	618,669.70	71,040.00	-			27,130,222.66	526,692.50		28,346,624.86	243,323.45	28,103,301.41
		2025	6,008,448.57	71,040.00	277,500.00			25,945,170.32	3,382,323.42		35,684,482.31	800,036.36	34,884,445.95

8	Suaman District	2024	436,799.77	-	361,200.00			20,928,070.09	1,801,764.60		23,527,834.46	306,973.02	23,220,861.44
		2025	5,356,473.17	-	41,200.00			19,206,167.10	4,601,062.77		29,204,903.04	526,956.68	28,677,946.36
9	Sefwi Akontombra District	2024	1,035,032.00	-	13,950.00			15,231,985.00	2,635,549.00		18,916,516.00	85,898.00	18,830,618.00
		2025	5,291,241.00	-	13,950.00			14,458,327.00	5,311,745.00		25,075,263.00	538,332.00	24,536,931.00
	Total		59,465,014.22	349,457.50	1,037,496.00	-	-	420,515,296.53	62,108,349.72	-	543,475,613.97	5,621,135.61	537,854,478.36

Summary

No.	Regions	Year	Cash/Bank	Invest-ments	Receivables	Inventories	Prepay-ments	Plant Property Equipment	Work-in-Progress	Invest-ment Property	Total Assets	Total Liabil-ities	Net Assets
1	Ahafo	2025	44,527,456.08	-	1,420,601.25	-	-	847,008,912.39	61,953,327.70	-	954,910,297.42	6,479,511.28	948,430,786.14
2	Ashanti	2025	446,268,022.24	24,721.00	13,330,252.78	2,681,518.12	3,496,977.39	3,613,785,083.79	-	-	4,079,586,575.32	146,250,355.58	3,933,336,219.74
3	Bono	2025	81,401,797.12	504,677.66	433,538.03	-	90,757.63	421,738,400.17	115,478,875.32	-	619,648,045.93	13,956,865.68	605,691,180.25
4	Bono East	2025	77,396,710.63	411,968.44	75,373.16	2,750.00	-	900,393,135.13	152,569,850.08	-	1,130,854,950.46	7,467,165.34	1,123,387,785.12
5	Central	2025	182,332,234.46	1,015.00	5,830,344.00	12,678.00	84,760.72	1,663,997,403.43	256,032,509.65	-	2,108,290,945.26	18,448,424.35	2,089,842,520.91
6	Eastern	2025	274,239,498.14	229,794.10	8,700,099.79	203,432.28	-	2,083,979,557.82	267,552,964.00	-	2,634,905,346.13	19,913,485.67	2,614,991,860.46
7	Greater Accra	2025	477,075,276.41	68,799.42	61,105,489.94	3,204,814.84	-	4,790,533,150.30	102,943,136.49	682,303.03	5,435,612,970.43	70,681,250.17	5,364,931,720.26
8	North East	2025	48,565,103.99	1,040.00	-	-	-	272,913,861.70	72,851,824.65	-	394,331,830.34	1,248,373.18	393,083,457.16
9	Northern	2025	126,526,258.92	69,392.01	107,664.00	-	127,137,899.67	6,126,363,608.73	221,953,964.86	-	6,602,169,621.42	1,806,733.77	6,600,362,887.65
10	Oti	2025	50,908,163.97	137,147.90	168,500.92	-	-	478,082,908.85	-	-	529,296,721.64	4,442,514.93	524,854,206.71
11	Savannah	2025	57,901,830.86	751,413.83	107,210.20	15,000.00	-	150,749,761.17	56,158,830.66	-	265,685,032.44	597,808.92	265,087,223.52
12	Upper East	2025	141,634,059.12	1,226,916.55	380,986.45	-	105,480.90	1,602,330,978.22	-	-	1,745,678,421.24	4,686,531.31	1,740,991,889.93
13	Upper West	2025	78,419,466.61	345,686.00	15,093.00	-	-	896,237,071.69	79,926,001.38	-	1,054,943,318.68	7,656,497.36	1,047,286,821.32
14	Volta	2025	157,175,776.42	102,069.72	1,779,461.09	-	-	1,212,776,609.08	-	-	1,371,833,916.31	29,034,375.71	1,342,799,540.60
15	Western	2025	121,206,941.95	-	3,066,292.43	-	765,390.45	45,369,149,588.04	202,966,090.69	-	45,697,154,303.56	44,877,841.14	45,652,276,462.42
16	Western North	2025	59,465,014.22	349,457.50	1,037,496.00	-	-	420,515,296.53	62,108,349.72	-	543,475,613.97	5,621,135.61	537,854,478.36
Total		2025	2,425,043,611.14	4,224,099.13	97,558,403.04	6,120,193.24	131,681,266.76	70,850,555,327.05	1,652,495,725.20	682,303.03	75,168,377,910.57	383,168,870.00	74,785,209,040.57

APPENDIX F

NATIONAL SUMMERY OF IRREGULARITIES

IRREGULAR-ITIES	Ahafo	Ashanti	Bono	Bono East	Central	Eastern	Greater Accra	North East	Northern	Upper East	Upper West	Volta	Western	Western North	Total	
CASH IRREG-ULARITIES																
Failure to settle outstanding loan to the National Investment Bank (NIB) contracted using Govern-ment lands as collateral							11,120,242.34								11,120,242.34	1
Uncollected Revenue	450,734.80	211,466.94	199,645.00		529,422.35	1,560,060.00	597,187.70	32,163.09	92,680.00	240,665.00	102,575.80	634,867.19	3,029,174.89	2,869,551.72	10,550,194.48	48
Overpayment of Commission to Outsourced Revenue Col-lector							5,117,261.51								5,117,261.51	1
Outsourcing of easily collect-ible revenue to Omni Strate-gies Limited							2,983,505.06								2,983,505.06	1
Misapplication of Ghana Gas Project's funds													1,388,830.17		1,388,830.17	1
Inefficient reve-nue collection					353,882.98	318,900.62						345,792.29	45,162.34	287,632.65	1,351,370.88	14
Unaccounted revenue		98,549.00	169,688.50	129,626.00	56,315.99		116,666.00				60,292.90	68,840.00	124,483.20	92,171.45	916,633.04	18
Unsupported payments		70,350.00			384,563.00							114,760.95	134,788.50	77,960.00	782,422.45	10
Failure to allot Agartha Market shed						474,800.00									474,800.00	1
Unaccounted payment				39,980.00	46,662.12		14,750.00			91,478.87	201,300.97				394,171.96	10
Unpresent-ed payment voucher		214,654.70													214,654.70	1
Payment for contract works not fully exe-cuted														45,500.00	45,500.00	1

Failure to recover Judgement Debt														10,000.00	10,000.00	1
Unpresented Market tickets		7,000.00			1,300.00						9,800.00			1,400.00	19,500.00	5
Unpresented Stickers					41,050.00						21,000.00				62,050.00	2
Unpresented Lorry Park Tickets					640.00									900.00	1,540.00	2
Sub total	**450,734.80**	**602,020.64**	**369,333.50**	**169,606.00**	**1,413,836.44**	**2,353,760.62**	**19,949,612.61**	**32,163.09**	**92,680.00**	**332,143.87**	**394,969.67**	**1,164,260.43**	**4,722,439.10**	**3,385,115.82**	**35,432,676.59**	
PAYROLL IRREGULARITIES															-	0
Unearned salary			22,847.32	85,499.03		32,276.76	10,770.30				10,027.47		27,282.16	72,197.44	260,900.48	8
Payment of penalty for late remittance of Tier 1			12,312.20				6,974.02							30,439.71	49,725.93	4
Outstanding staff wages					36,194.60										36,194.60	1
Failure to remit Tier 1 and 2 deductions to Fund Managers		35,314.63					17,929.92							9,716.50	62,961.05	4
Sub total	-	35,314.63	35,159.52	85,499.03	36,194.60	32,276.76	35,674.24	-	-	-	10,027.47	-	27,282.16	112,353.65	409,782.06	
CONTRACT IRREGULARITIES																
Abandoned project						872,137.05									872,137.05	1
Lease of two acre land at prime location without approval from the Minister responsible for Finance							5,140,000.00								5,140,000.00	1
Hospital equipment not put to use							411,400.00								411,400.00	1
Sub total	-	-	-	-	-	872,137.05	5,551,400.00	-	-	-	-	-	-	-	6,423,537.05	
ASSETS / STORE IRREGULARITIES																
Unaccounted store items		15,540.00									244,460.00				260,000.00	3
Unaccounted fuel for DRIP Operations														30,570.00	30,570.00	1

Sub total	-	15,540.00	-	-	-	-	-	-	-	-	244,460.00	-	-	30,570.00	290,570.00	
tax IRREGU-LARITIES																
Payments for VAT without VAT invoices													5,102.03		5,102.03	1
Un-deducted taxes	13,800.74			7,210.84										25,059.10	46,070.68	4
Unremitted taxes														2,894.62	2,894.62	2
Sub total	13,800.74	-	-	7,210.84	-	-	-	-	-	-	-	-	5,102.03	27,953.72	54,067.33	
Total	464,535.54	652,875.27	404,493.02	262,315.87	1,450,031.04	3,258,174.43	25,536,686.85	32,163.09	92,680.00	332,143.87	649,457.14	1,164,260.43	4,754,823.29	3,555,993.19	42,610,633.03	
Unpresented GCRs		36			72		10					17		18	153	13

AHAFO REGION

SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITY	TAX IRREGULARITY
		Weak revenue mobilisation drive	**Failure to withhold and remit taxes**
1	Asunafo South District	56,700.00	
2	Asutifi North District	161,604.80	
3	Asutifi South District	92,530.00	
4	Tano South Municipal	139,900.00	
5	Asunafo North Municipal		13,800.74
	Total	**450,734.80**	**13,800.74**
	No of MMDAs	**4**	**1**

ASHANTI REGION

SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITIES								PAYROLL IRREG.	STORE IRREG.
		Unpresented payment voucher	Uncollected Revenue	Unsupported payments	Unaccounted revenue	Unpresented valued books		Payment outside GIFMIS Platform	Failure to commit 20% of IGF to capital projects	Failure to remit Tier 1 and 2 deductions to Fund Managers	Unaccounted store items
						GCRs	Market tickets				
1	Adansi Asokwa District							25,316.40			15,540.00
2	Ahafo Ano Southwest									13,713.18	
3	Akrofuom District								245,338.02		
4	Amansie South									21,601.45	
5	Amansie West District		10,975.00								
6	Atwima Nwabigya				98,549.00	2	5,600.00				
7	Bekwai Municipal		72,838.24			4					
8	Bosome Freho					20		34,256.00			
9	Ejura Sekyeredumase		21,993.70								
10	Kumasi Metropolitan	214,654.70	74,860.00					193,109.16	7,631,635.72		
11	Kwadaso Municipal		30,800.00								
12	Mampong Municipal			70,350.00							
13	Sekyere Afram Plains					10	1,400.00	43,545.00			
	Total	214,654.70	211,466.94	70,350.00	98,549.00	36	7,000.00	296,226.56	7,876,973.74	35,314.63	15,540.00
	No of MMDAs	1	5	1	1	4	2	4	2	2	1

BONO REGION

SUMMARY OF IRREGULARITIES - 2025

No.	**MMDA**	**CASH IRREGULARITIES**		**PAYROLL IRREGULARITY**	**TAX IRREGULARITY**
		Revenue not accounted for	**Revenue not collected**	**Unearned salary**	**Penalty for non-payment of SSNIT Contribution**
1	Berekum East	120,575.00	25,560.00		
2	Dormaa central	38,203.50	54,120.00		
3	Wenchi	10,910.00	74,245.00		
4	Dormaa West		31,870.00	22,847.32	
5	Jaman South		13,850.00		
6	Jaman North				12,312.20
	Total	**169,688.50**	**199,645.00**	**22,847.32**	**12,312.20**
	No. of MMDAs	**3**	**5**	**1**	**1**

BONO EAST REGION

SUMMARY OF IRREGULARITIES - 2025

No.	**MMDA**	**CASH IRREGULARITIES**		**PAYROLL IRREGULARITY**	**TAX IRREGULARITY**
		Unaccounted Payment	**Unaccounted Revenue**	**Unearned Salaries**	**Failure to withhold tax**
1	Techiman Municipal	39,980.00	35,546.00		
2	Pru West District		4,815.00		
3	Techiman North District		43,064.00	72,941.09	
4	Kintampo North Municipal		46,201.00		7,210.84
5	Nkoranza North			12,557.94	
	Total	**39,980.00**	**129,626.00**	**85,499.03**	**7,210.84**
	No. of MMDAs	**1**	**4**	**2**	**1**

CENTRAL REGION
SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITIES											PAYROLL IRREG
		Unsupported payments	Uncollected revenue	Inefficient revenue collection	Unrecovered rent	Unaccounted revenue	Unaccounted payment	Unpresented value books				Failure to commit 20 percent of IGF to capital expenditure	Outstanding staff wages
								GCRs	Market tickets	Stickers	Lorry Park Tickets		
1	Abura Asebu Kwamankese District			67,025.68									
2	Agona East District	50,565.00					5,737.12	39				220,315.27	
3	Agona West Municipal	8,100.00					34,465.00					335,125.20	
4	Asikuma Odoben Brakwa						6,460.00						
5	Assin Foso Municipal							1					
6	Assin North District				12,382.99								
7	Assin South Assembly		28,000.00										
8	Awutu Senya District		72,900.00										
9	Awutu Senya East Municipal		29,700.00			48,295.99		29	1,300.00	41,050.00	640.00	1,326,822.94	
10	Cape Coast Metropolitan											1,349,885.60	
11	Effutu Municipal	13,400.00	154,654.86	124,854.98	38,364.00							468,702.20	
12	Komenda Edina Eguafo Abrem											324,036.03	
13	Mfantseman Municipal		78,687.00										
14	Mfantseman Municipal											604,041.40	
15	Twifo Atti-Morkwa District			70,040.00	25,830.00							217,623.10	36,194.60

16	Twifo Hemang Lower Denkyira		88,903.50	79,648.00		8,020.00		3				148,603.99	
17	Upper Denkyira East Municipal	273,991.00											
18	Upper Denkyira West District	38,507.00		12,314.32									
	Total	**384,563.00**	**452,845.36**	**353,882.98**	**76,576.99**	**56,315.99**	**46,662.12**	**72**	**1,300.00**	**41,050.00**	**640.00**	**4,995,155.73**	**36,194.60**
	No of MMDAs	**5**	**6**	**5**	**3**	**2**	**3**	**4**	**1**	**1**	**1**	**9**	**1**

EASTERN REGION
SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITIES			CONTRACT IRREG.	PAYROLL IRREG.
		Uncollected revenue	**Inefficient Revenue Collection**	**Failure to allot Agartha Market shed to market women who paid**	**Abandoned project**	**Unearned salary**
1	Akuapem South	w				32,276.76
2	Ayensuano	120,000.00				
3	New Juaben North	1,440,060.00				
4	New Juaben South			474,800.00		
5	Nsawam-Ado-agyiri		154,570.61			
6	Suhum Munic-ipal		164,330.01			
7	West Akim Mu-nicipal				872,137.05	
	Total	**1,560,060.00**	**318,900.62**	**474,800.00**	**872,137.05**	**32,276.76**
	No of MMDAs	**2**	**2**	**1**	**1**	**1**

GREATER ACCRA REGION
SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITIES										PAYROLL IRREG			STORE IRREG.
		Overpayment of Commission to Outsourced Revenue Collector	Failure to collect revenue from Smart City Parking Ghana Ltd	Outsourcing of easily collectible revenue to Omni Strategies Limited	Lease of two acre land location without approval from the Minister responsible for Finance	Failure to settle outstanding loan	Uncollected revenue	Unaccounted revenue	Unpresented Value Books	Unaccounted payments	Failure to commit 20 percent IGF revenue to capital project	Unearned Salary	Unremitted Tier 1 & 2 contributions	Payment of penalty for non remittance of Tier 1	Hospital equipment not put to use
1	Accra Metro	5,117,261.51	146,271.45	2,983,505.06	5,140,000.00	11,120,242.34									
2	Ada East District										698,150.04				
3	Ada West District										671,641.66				
4	Adentan														411,400.00
5	Ashaiman Municipal						60,000.00					10,770.30			
6	Ayawaso Central Municipal						9,740.00								
7	Ayawaso East												17,929.92	6,974.02	
8	Ayawaso North Municipal						169,976.25								
9	La Dadekotopon Municipal						211,200.00								
10	Ningo Prampram														
11	Shai Osudoku							116,666.00	10	14,750.00					
	Total	**5,117,261.51**	**146,271.45**	**2,983,505.06**	**5,140,000.00**	**11,120,242.34**	**450,916.25**	**116,666.00**	**10**	**14,750.00**	**1,369,791.70**	**10,770.30**	**17,929.92**	**6,974.02**	**411,400.00**
	No of MMDAs	**1**	**1**	**1**	**1**	**1**	**4**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**1**

NORTH EAST REGION
SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITY
		Weak Revenue Mobilisation Drive
1	West Mamprusi Municipal	10,980.00
2	Chereponi District	21,183.09
	Total	**32,163.09**
	No. of MMDAs	**2**

NORTHERN REGION
SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITY
		Weak revenue mobilisation drive
1	Saboba District	10,320.00
2	Kpandai District	82,360.00
	Total	**92,680.00**
	No. of MMDAs	**2**

UPPER EAST REGION
SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITIES	
		Weak revenue mobilisation drive	**Unaccounted payments**
1	Kassena Nankana West District	12,820.00	
2	Bolgatanga Municipal	178,105.00	
3	Bongo District	49,740.00	
4	Bawku West District		65,410.00
5	Tempane District		26,068.87
	Total	**240,665.00**	**91,478.87**
	No. of MMDAs	**3**	**2**

UPPER WEST REGION
SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITIES				PAYROLL IRREGU-LARITY	PROCUREMENT AND STORES IRREGULARITIES	
		Unaccount-ed revenue	Weak revenue mobilisation drive	Unpre-sented val-ue books	Unaccount-ed Pay-ments	Unearned salary	Laptops not Accounted for	Store items unaccounted for
1	Sissala West District	12,605.00				10,027.47		
2	Wa West District	47,687.90		30,800.00				
3	Jirapa Municipal		102,575.80		100,529.97		93,400.00	
4	Lambussie District				7,686.00			151,060.00
5	Wa Municipal				93,085.00			
	Total	**60,292.90**	**102,575.80**	**30,800.00**	**201,300.97**	**10,027.47**	**93,400.00**	**151,060.00**
	No. of MMDAs	**2**	**1**	**1**	**3**	**1**	**1**	**1**

VOLTA REGION
SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITIES					
		Uncollect-ed revenue	Inefficient IGF Collection	Unsupported payments	Unpresented values books	Revenue not Accounted for-	Failure to Commit 20% of IGF to Capital Expenditure
1	Afadzato South District		67,020.28				
2	Agotime-Ziope District	57,562.19					93,961.60
3	Akatsi South Mu-nicipal	183,900.00				16,384.00	
4	Anloga District	149,604.00					
5	Central Tongu			43,538.00	15		
6	Ho Municipal			71,222.95	1	52,456.00	
7	Ho West District	150,366.00					175,747.04
8	Ketu South		17,781.80				
9	Kpando Municipal		260,990.21				
10	South Tongu District	93,435.00			1		
	Total	**634,867.19**	**345,792.29**	**114,760.95**	**17**	**68,840.00**	**269,708.64**
	No. of MMDAs	**5**	**3**	**2**	**3**	**2**	**2**

WESTERN REGION
SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITIES						PAYROLL IRREG.	TAX IRREG
		Uncollected revenue	**Misapplication of Ghana Gas Project's funds**	**Unsubstantiated payments**	**Revenue not accounted for**	**Inefficient revenue collection**	**Inadequate allocation of IGF to Capital Expenditure**	**Unearned salary**	**Payments for VAT without VAT invoices**
1	Ahanta West Municipal	1,330,109.00					702,062.08		
2	Mpohor District						226,323.60		
3	Nzema East Municipal		1,388,830.17						
4	Sekondi Takoradi Metropolitan	526,450.00		134,788.50	124,483.20				5,102.03
5	Shama District	1,172,615.89				45,162.34			
7	Wassa Amenfi East Municipal							27,282.16	
	Total	**3,029,174.89**	**1,388,830.17**	**134,788.50**	**124,483.20**	**45,162.34**	**928,385.68**	**27,282.16**	**5,102.03**
	No. of MMDAs	**3**	**1**	**1**	**1**	**1**	**2**	**1**	**1**

WESTERN NORTH REGION
SUMMARY OF IRREGULARITIES - 2025

No.	MMDA	CASH IRREGULARITIES																PROCURE. IRREG	STORE IRREG
		Failure to recover Judgement Debt	Uncollected revenue	Revenue unaccounted for	Unsupported payments	Payment for contract works not fully executed	Unearned salary	Un-deducted taxes	Unremitted taxes	Unremitted Tier 1 & 2 contributions	Inefficient Revenue Collection	Payment of penalty	Unpresented Value Books			Indebtedness to Electricity Company of Ghana	Failure to gazette bye-laws	Procurement of goods without using GHANEPS	Unaccounted fuel for DRIP Operations
													GCRs	Market Tickets	Lorry Park				
1	Aowin District		11,880.00		77,960.00	45,500.00	72,197.44												
2	Bia West			71,792.00					2,316.69				18	1,400.00	900.00			57,337.26	
3	Bibiani Anhwiaso Bekwai	10,000.00	2,585,060.00													119,964.19			
4	Juaboso										6,248.80	8,546.29					50,000.00		
5	Sefwi Wiawso Municipal		272,611.72	20,379.45				23,542.60	577.93	9,716.50	193,392.21	21,893.42						324,870.40	
6	Suaman							1,516.50			87,991.64								30,570.00
	Total	**10,000.00**	**2,869,551.72**	**92,171.45**	**77,960.00**	**45,500.00**	**72,197.44**	**25,059.10**	**2,894.62**	**9,716.50**	**287,632.65**	**30,439.71**	**18**	**1,400.00**	**900.00**	**119,964.19**	**50,000.00**	**382,207.66**	**30,570.00**
	No. of MMDAs	**1**	**3**	**2**	**1**	**1**	**1**	**2**	**2**	**1**	**3**	**2**	**1**	**1**	**1**	**1**	**1**	**2**	**1**

MISSION STATEMENT

The Ghana Audit Service exists

To Promote

Good governance in the areas of transparency, accountability and probity in Ghana's Public financial management system

By auditing

to recognised international standards

And

reporting audit results to Parliament