

budgeted IGF expenditure of GH¢671,900.00, therefore the Assembly spent within its budgeted expenditure.

13. The above condition was contrary to Section 170 (1) of the Local Governance Act 2016, (Act 936) which states 'A District Assembly may incur any expenditure necessary for or incidental to the carrying out of a function conferred on the District Assembly under this Act, or by the Instrument which established that District Assembly, but the expenditure shall be included in the approved budget for the District Assembly for the relevant year'.

14. We recommended to management to ensure that expenditure are made within approved budgets and in case of excess funds, supplementary budgets should be prepared and approved by the General Assembly.

Revenue Performance

15. The Assembly approved IGF and GOG- Salary grant income budgets as expected revenue to be received for the year 2019 financial year. The total expected revenue from IGF and GOG was GH¢1,565,082.09. Actual revenue received however amounted to GH¢1,106,771.37 resulting in a variance of GH¢458,310.72. The Assembly's budgetary revenue performance is stated below:

Revenue Heading	Estimates for 2019	Actual for 2019	Variance
Internally Generated Fund			
Rates	131,500.00	129,975.40	1,542.60
Lands and Royalties	165,000.00	148,737.90	16,262.10
Rent of Land & Buildings	21,000.00	18,594.00	2,406.00
Licence	223,700.00	196,830.50	27,070.50
Fees	63,500.00	-	7,941.00
Fines, Penalties & Forfeits	66,900.00	78,218.00	9,7170.00
Miscellaneous	600.00	-	212.70
GOG			
Salary Grant	862,082.09	500,004.27	362,077.82
Total	1,565,082.09	1,106,771.37	458,310.72

System of Accounting and Internal Controls

Internal controls

16. The Assembly processed its accounting transactions on the GIFMIS system since April, 2019. The results of their operations as presented in periodic financial returns to the Controller and Accountant General emanated from the GIFMIS processed transactions.