AFIGYA KWABRE SOUTH
DISTRICT ASSEMBLY

P.O. BOX 3,
KODIE - ASHANTI
Kindly quote the number and the date on all correspondence
Our Ref: ...B.2/08/01/01
Your Ref:
Date: 9th March, 2022

THE DISTRICT AUDITOR

AUDIT SERVICE

AUDIT 'C'-KUMASI

RESPONSES TO MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS OF THE INTERNALLY GENERATED FUNDS OF AFIGYA KWABRE SOUTH DISTRICT ASSEMBLY FOR THE PERIOD 1st JANUARY 2021 TO 31st DECEMBER,2021

Please find attached responses to the Management Letter on the audit of the accounts of the Internally Generated Funds (IGF) of Afigya Kwabre South District Assembly for the period 1st January to 31st December, 2021.

Thank you.

AFIGYA KWABRE SOUTH DISTRICT ASSEMBLY
RECEIVED
18 FEB 2022
KODIE - ASHANTI

For: DISTRICT CHIEF EXECUTIVE

(ANDREWS MENSAH)

DISTRICT CO-ORDINATING DIRECTOR

RESPONSES TO 2021 MANAGEMENT LETTER

INTERNALLY GENERATED FUND (I.G.F)

Cash Management

1. **Fee fixing resolution not gazette**

Management fully accepts the observation and resolves to ensure that the 2022 fee-fixing resolution is gazetted as stipulated by the law. However, the 2022 fee-fixing resolution has been gazetted.

2. **Uncollected Rent- GH¢5,625.00**

Management have decided to deduct the amount from their outstanding memos and sitting allowances.

3. **Unrecovered Staff Advances- GH¢4,760.00**

We acknowledge your observation and would strictly adhere to your recommendations henceforth. Also, those who benefitted from the advances has been given one month to defray the debts. Again, a demand notice has been served to all the nine(9) staff for the payment of the outstanding staff advances.

4. **Uncollected Property Rates- GH¢43,968.00**

Civil action has been taken against all Property rate defaulters and it is still in the hands of the District court of Ghana at Kodie-Ashanti.

5. **Poor Performance of Permanent Revenue collectors-GH¢35,427.77**

The schedules for the permanent collectors are **not** revenue collection alone, but they perform other duties like supervision, data collection and public education that's why they fell short on their annual salaries. If supervision, data collection and public education are quantified in monetary terms. their output will exceed their annual renumeration.

TAX IRREGULARITIES

1. **Withholding Taxes not deducted- GH¢2,059.10**

All withholding taxes of the affected PVs were deducted and same remitted to GRA. Cheque counterfoil, bank statement, cheque deposit slips and print-out receipt from GCB are there for verification. Except the PVs with a withholding tax of GH¢2,059.10. This amount has subsequently been paid and all the necessary documents are available for verification. This can be verified in Appendix "A" which is **attached therewith.**

APPENDIX "A"- Withholding taxes paid.

S/N	DATE	PV No.	CHEQUE No.	DESCRIPTION	AMOUNT	TAX WITHHELD	ACTION TAKEN
1.	26/08/21	42/08		Payment of clearing and levelling of land at Atrama.	5,000.00	250.00	Tax Paid
2.	10/08/2021	28/08	007536	Payment of rent advance for the District Magistrate Court.Kodie	3,600.00	288.00	Tax Paid
3.	05/11/2021	15/11		Expenditure on Executive District Security Council meeting.	1,600.00	120.00	Tax Paid
4.	21/12/2021	28/12	007865	Payment of cost incurred during the organization of nine lessons and carols.	11,830.00	150.00	Tax Paid
5.	19/11/2021	25/11	008169	Being payment of items supplied by AA Baffour	3,337.00	96.10	Tax Paid
6.	24/06/2021	42/06	007622	Part payment of medium term development plan.	10,000.00	1,155.00	Tax Paid
						2,059.10	