



# GRA

Integrity. Fairness. Service.

**GHANA REVENUE AUTHORITY**

**2019**

**ANNUAL  
REPORT**

# 2019 ANNUAL REPORT



# GRA

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## Glossary of Terms

1D1F	One District, One Factory
AEO	Authorised Economic Operators
AEOI	Automatic Exchange of Information
BEPS	Base Erosion and Profit Shifting
BOG	Bank of Ghana
CBG	Consolidated Bank of Ghana
CD	Customs Division
CEDM	Compliance Enforcement and Debt Management
CET	Common External Tariff
CIF	Cost Insurance Freight
CSR	Corporate Social Responsibility
CST	Communications Service Tax
CTN	Cargo Tracking Note
DANIDA	Danish International Development Agency
DFID	Department for International Development
DMCE	Debt Management Compliance and Enforcement
DTRD	Domestic Tax Revenue Division
DVLA	Driver Vehicle and Licensing Authority
ECOWAS	Economic Community of West African States
EDMS	Electronic Document Management System
GCMS	Ghana Customs Management System
GDP	Gross Domestic Product
GETFUND	Ghana Education Trust Fund
GPHA	Ghana Ports and Harbour Authority
GRA	Ghana Revenue Authority
HR	Human Resources
ICT	Information and Communication Technology



ITAPS	Integrated Tax Assessment and Payment System
LTO	Large Taxpayer Office
MDA	Ministries Department and Agencies
MMDAs	Metropolitan Municipal and District Assemblies
MIS	Management Information System
MoF	Ministry of Finance
MTO	Medium Taxpayer Office
NABCO	Nation Builders Corp
NADMO	National Disaster Management Organisation
NFSL	National Fiscal Stabilisation Levy
NHIL	National Health Insurance Levy
OECD	Organisation for Economic Co-operation and Development
OMC	Oil Marketing Companies
PAYE	Pay-As-You-Earn
PCA	Post Clearance Audit
PCT	Professional Course in Taxation
PMS	Performance Management System
RMC	Risk Management Committee
RPM	Research Planning and Monitoring
SOAAG	Ship Owners and Agents Association of Ghana
SSD	Support Services Division
STO	Small Taxpayer Office
TIN	Taxpayer Identification Number
TRIPS	Total Revenue Integrated Processing System
VAT	Value Added Tax
VIT	Vehicle Income Tax
WCO	World Customs Organisation



## **LETTER OF TRANSMITTAL**

Minister of Finance

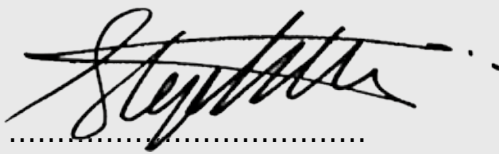
Accra

Hon. Ken Ofori-Atta

Dear Minister,

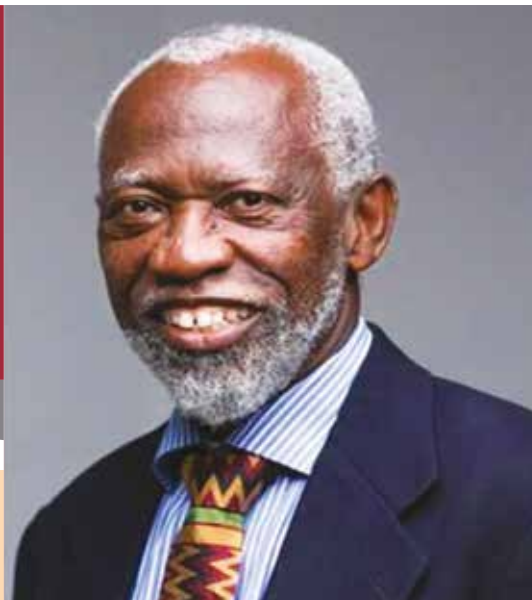
In accordance with section 26 (1) and (2) of the Ghana Revenue Authority Act, 2009 (Act 791), I have the pleasure of presenting to you on behalf of the Governing Board, the Annual Report and Financial Statement of the Ghana Revenue Authority (GRA) for the year ended 31<sup>st</sup> December, 2019.

Yours faithfully,



Prof. Stephen Adei  
(Board Chairman)

## BOARD CHAIRMAN'S STATEMENT



*Prof. Emeritus Stephen Adei*

**I**t is my pleasant duty and honour to present to the stakeholders of GRA, the Annual Report of the Authority, for the period 1<sup>st</sup> January to 31<sup>st</sup> December 2019.

Revenue Performance for 2019, recorded a chequered growth. The first two quarters saw a rather unimpressive growth, ending the half year (June 2019), with a deficit collection against target. There was general decline in business operations, associated with low volumes of imports recorded at the country's borders. At the close of the 2<sup>nd</sup> quarter (June 2019), the Ministry of Finance reviewed downwards the initial revenue target of GH¢45.45 billion to GH¢42.08 billion to reflect the prevailing macro-economic benchmarks. From the third quarter, revenue growth began to show signs of steady improvement, although figures were still in deficit of the revised revenue target.

The newly reconstituted Board, under my stewardship, in the last quarter (October-December 2019), in the exercise of our oversight responsibilities impressed on Management and all employees of the Authority to demonstrate result-driven commitment steeped in the culture of excellence and high level of performance to turn the tide of unimpressive revenue growth. Management and staff were given the needed incentive and push, culminating in staff stretching beyond their normal call of duty to turn the fortunes around to close the year by achieving a sterling performance and even exceeding the target. At the end of the year, to the glory of God, the Authority, on the whole,



collected total revenue of GH¢43.91 billion against the mid-year revised target of GH¢42.08 billion.

Management and staff of the Authority deserve commendation for this modest gain, even so against the backdrop of the previous year's (2018) performance which closed the year December (2018) with a revenue short fall of 3.50%

On assumption of office as Board Chairman, in the last quarter of 2019, it was my overarching objective to transform the Authority as a Revenue Administration, which would leverage on innovation and technology to make it very convenient for taxpayers to file their tax returns electronically in the comfort of their homes and offices. Transforming our business operations with a touch of technology across GRA offices seeks to ensure timely access to and sharing of information to enhance effectiveness and efficiency as well as minimise cost of operations.

In the ensuing years (2020) and beyond, the momentum will be increased in our drive to transform the old culture of all employees of the Authority; changing the organisational values and ethos into a world-class revenue administration with

a renewed commitment, where the staff will be retooled and positioned not only to work tirelessly to achieving the 2020 revenue target, but more importantly making considerable gains in closing up the tax-to-GDP ratio in the foreseeable future.

In this endeavour, the Board pledges its unflinching support to Management and staff to ensure that we achieve our organisation's mandate as a team.

The Board will design the appropriate policies to build the capacity of staff to achieve results. The right infrastructure and logistics will be provided, to achieve our transformational agenda.

I wish to express mine appreciation to all Board Members, the Commissioner-General, the Divisional Commissioners, Management and all staff of the Authority for the dedication and diligence demonstrated during the year 2019.

In the year 2020, the Board will strengthen the exercise of its oversight responsibilities and work in closer collaboration with all stakeholders to mobilise the needed revenue for national development.

# COMMISSIONER-GENERAL'S REPORT



**Rev. Ammishaddai  
Owusu-Amoah**

The year 2019 was a takeoff of our Transformation Agenda that set us on a journey to attain excellence with a focus on People, Technology, and Service. The revenue target for the year was initially set at GH¢45,447.28 million but was revised downwards to GH¢42,076.16 million due to factors such as reductions in benchmark values and import duties. We successfully mobilised an amount of GH¢43,907.12 million signifying a 16.51% growth in revenue in 2019.

The 'People' pillar of our 2019 Transformation Agenda focused on areas such as performance management as the basis of our output as an organisation. Strides were made in improving and implementing the Performance Management System (PMS) which we expect to build on to consolidate the use of PMS as a people management tool in the years ahead. We envisage that as we deliver a performance driven culture and environment as well as develop our talent, we will have staff who are agile, efficient and productive.

We equally improved on our use of technology in tax compliance. The introduction of iTaPS as our domestic tax e-filing initiative was a bold step to use technology to improve tax compliance. Initially, the Personal Income Tax module was introduced in April 2019, to make online returns filing and tax payment easy. The e-service was well received, together with the automation of the Excise Tax Stamp and the introduction of the Excise Tax Stamp Authenticator. This helped to boost mobilisation of Excise Tax significantly.



For DTRD, the digitisation of tasks such as issuance of Taxpayer Identification Number (online), have ensured an easy and effective means for taxpayers to fulfill their tax obligations.

The introduction of the Cargo Tracking Note to serve as an assessment engine also allowed Customs to effectively control, supervise and manage input traffic to enable shippers to upload information onto a global platform.

To improve tax compliance, we collaborated with the Ministry of Finance to launch the 'Tax and Good Governance week'. The week was marked with activities such as the public filing of Personal Income Tax Returns and tax education. In addition, the Prosecution Policy which sets out the aims, principles and procedures for execution of tax compliance was launched. This sent out a strong signal that GRA will not hesitate to

use legal channels to enforce compliance with the tax laws. Compliance with Customs Laws was also given a boost in 2019 by strengthening the K9 Unit of Customs Division with the construction of dog kennels at both Dawhenya and Kotoka International Airport, with support from DANIDA.

We look forward to improving on our 'Service' pillar in 2020, as we continue on our Transformation journey. We promise to deliver excellent customer service in our revenue mobilisation drive in the years ahead.

We are grateful to donor partners, who have provided technical support, expertise and funds to enable us achieve our goals. Our staff remain dedicated to carrying out our vision to become a world class revenue administration recognised for operational efficiency, professionalism and integrity.

## Chapter 1

# ABOUT GHANA REVENUE AUTHORITY

### 1.1 Corporate Profile

The Ghana Revenue Authority was established by the Ghana Revenue Act 2009 (Act 791) as a semi-autonomous body charged with the responsibility of assessing, collecting and accounting for the tax revenue in the country. The core mandate of the Authority is to ensure maximum compliance with all relevant laws in order to ensure a sustainable revenue stream for government, legitimate trade facilitation and control of goods across the country's borders.

- Improve information linkage and sharing of information among the Divisions of the Authority.
- Provide a one-stop service for taxpayers for the submission of returns and payment of taxes.
- Provide common tax procedures that enable taxpayers to be governed by a single set of rules.
- Provide for other matters related to the improvement of revenue administration.

#### 1.1.1 Objects of the Authority

- Provide a holistic approach to tax and Customs administration.
- Reduce administrative and tax compliance cost and provide better service to taxpayers.
- Promote efficient collection of revenue and the equitable distribution of tax burden and ensure greater transparency and integrity.
- Ensure greater accountability to Government for the professional management of tax administration.

#### 1.1.2 Functions

The functions of the Authority as enacted by Act 791 are to:

- Assess and collect taxes, interest and penalties on taxes due to the Republic with optimum efficiency.
- Pay the amounts collected into the Consolidated Fund unless otherwise provided by Act 791 and other Acts.
- Promote tax compliance and tax education
- Combat tax fraud and evasion and cooperate with other competent



law enforcement agencies and revenue agencies in other countries.

- Advise District Assemblies on the assessment and collection of their revenue.
- Prepare and publish reports and statistics related to its revenue collection.
- Make recommendations to the Minister on revenue collection policy; and
- Provide any other revenue-related functions as directed by the Minister or as assigned under any enactment.

- Income Tax Act, 2015 (Act 896)
- Internal Revenue (Registration of Businesses) Act, 2005 (Act 684)
- National Fiscal Stabilisation Levy Act, 2013 (Act 862)
- Revenue Administration Act, 2016 (Act 915)
- Special Import Levy Act, 2013 (Act 861)
- Special Petroleum Tax Act, 2014 (Act 879)
- Stamp Duty Act, 2005 (Act 689)
- The Debt Recovery (Tema Oil Refinery Company) Fund Act, 2003 (Act 642)
- Value Added Tax Act, 2013 (Act 870)

### 1.1.3 Acts Administered by GRA

To realise its Objects and Functions, the Authority administers the following Laws:

Laws Subject to Full Administration by GRA

- Airport Tax Act, 1963 (Act 209)
- Casino Revenue Tax Act, 1973 (NRCD 200)
- Communications Service Tax Act, 2008 (Act 754)
- Customs Act, 2015 (Act 891)
- Customs and Excise (Petroleum Taxes and Petroleum Related Levies) Act, 1985 (Act 685)
- Excise Duty Act, 2014 (Act 878)
- Excise Tax Stamp Act, 2013 (Act 873)

Laws Subject to Part Administration by GRA

- Copyright Act, 2005 (Act 690)
- Energy Sector Levies Act, 2015 (Act 899)
- Export Development and Investment Fund Act, 2000 (Act 582)
- Free Zone Act, 1995 (Act 504)
- Ghana Education Trust Fund Act, 2000 (Act 581)
- Ghana Investment Promotion Centre Act, 2013, (Act 865)
- Minerals and Mining Act, 2006 (Act 703)
- National Health Insurance Act, 2012 (Act 852)
- Petroleum Revenue Management Act, 2011 (Act 815)



## 1.2 Vision, Mission and Core Values

### Our Vision

To be a world-class revenue administration recognised for professionalism, integrity and excellence.

### Our Mission

To mobilise revenue for national development in a transparent, fair, effective, and efficient manner.

### Our Values

The Authority in the discharge of its mandate, is guided by the following core values:

<b>INTEGRITY:</b>	To be fair and honest
<b>FAIRNESS:</b>	To provide consistent and standardised service
<b>SERVICE:</b>	To provide timely and accurate responses when dealing with interactions from customers using channels of their choice
<b>TEAMWORK:</b>	To work together to achieve our goals
<b>INNOVATION:</b>	To build a culture that readily adapts to changes in the operating environment
<b>PROFESSIONALISM:</b>	To apply the requisite knowledge, skills and abilities to meet stakeholder expectations



### 1.3 Stakeholders

GRA is committed to collaborating with stakeholders and strategic partners in pursuing its reforms and modernisation agenda. These Stakeholders are individuals, groups, businesses, Development Partners, MDA's and MMDA's who have various levels of interest in our core business and partners GRA in every area of our operations.

*They include:*

- Government
- Ministry of Finance
- Bank of Ghana
- Governing Board of GRA
- MDAs/MMDAs
- Taxpayers
- Donor Partners, World Bank, ECOWAS Commission,
- GRA Employees
- Freight Forwarders/Ghana Shippers Association
- GPHA/SOAAG
- Trade and Professional Associations
- Banks and other Financial Institutions
- Service Providers
- General Public

### 1.4 Organisational Structure

The Board of GRA is responsible for governing the affairs of the Authority as set out in the GRA Act. The Board ensures proper and effective performance of the functions of the Authority.

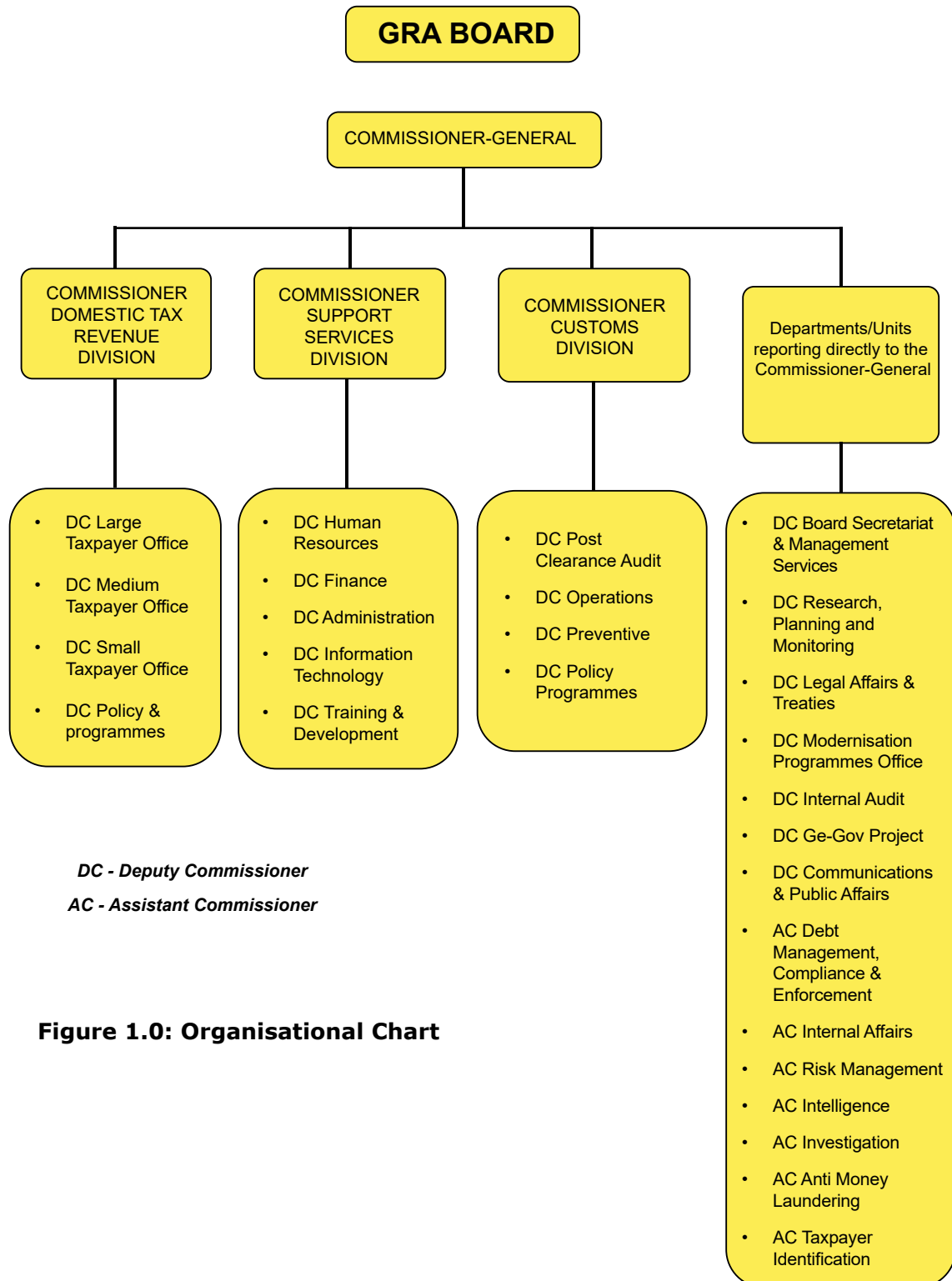
By the organisational structure, the Commissioner-General reports directly to the Board, and also retains functional accountability to the Minister of Finance. He is responsible for the day to day management of the Authority and is assisted by his management team led by the three Commissioners who are in charge of the three (3) Divisions of the Authority, namely the Domestic Tax Revenue Division (DTRD), Customs Division (CD) and the Support Services Division (SSD).

This three-winged structure is designed to ensure maximum efficiency in the Authority's core business of revenue mobilisation.

The Customs and Domestic Tax Revenue Divisions focus on revenue collection and non-revenue functions including legitimate trade facilitation, public safety, border protection, while Support Services Division supports them with the required management services.

The Office of the Commissioner-General also has Departments and Units that provide management support services.

## Organisational Chart



**Figure 1.0: Organisational Chart**



## 1.5 Governing Body of the Authority

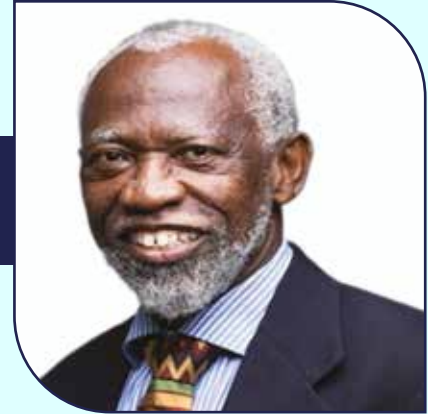
In accordance with Section 4 (1) of the GRA Act 791, the Governing Board of the Authority consists of:

- Chairperson,
- The Commissioner-General,
- A representative of the Ministry of Finance,
- A representative of the Ministry of Trade and Industry,
- The Governor of the Bank of Ghana or his representative,
- Four (4) other persons from the Private Sector two of whom are women.

The Board is required to ensure the proper and effective performance of the functions of the Authority.

### Board Members

**Prof. Emeritus Stephen Adei**  
*Board Chairman*



**Rev. Ammishaddai Owusu-Amoah**  
*Commissioner-General*



## Board Members



**Mr. Ernest Akore**  
*Member*



**Mr. Eugene Asante Ofosuhen**  
*Member*



**Madam Adelaide Ahwireng**  
*Member*



**Dr. Maxwell Opoku-Afari**  
*Member*



**Mr. Patrick Nimo**  
*Member*

### 1.5.1 Board Committee Heads

Committee	Chairperson
HR/Legal	Ernest Akore
Audit	Eugene Asante Ofosuhene
Finance	Adelaide Ahwireng

**Table 1.1 Board Committee Heads**

### Top Management Team



**Rev. Ammishaddai Owusu-Amoah**  
*Commissioner-General &  
 Commissioner Domestic Tax Revenue Division*



**Col. Kwadwo Damoah (Rtd)**  
*Commissioner-Customs  
 Division (CD)*



**Ms Julie Essiam**  
*Commissioner-Support  
 Services Division (SSD)*

## Deputy Commissioners



**Mrs Molly Ama Awadzi**  
*Ag. DC Customs Petroleum Operations*



**Mrs Hannah Acquah-Sampson**  
*Ag. DC Customs Post Clearance Audit*



**Mrs Iris Yemotiorkor Botchway**  
*Ag. DC Medium Taxpayer Office Secretariat*



**Ms Valerie Sarah Ennison**  
*DC Information Technology*



**Mr Felix Teye Mate-Kodjo**  
*Ag. DC Customs Division Policy and Programmes*



**Mr Seidu Iddirisu Iddisah**  
*Ag. DC Internal Affairs*



**Mr Frederick Asua Yankey**  
*Ag. DC Customs, Mining Operations*



**Mr Yakubu Seidu**  
*DC Customs Preventive*



**Mr Yaw Boakye Agyemang**  
*DC Customs Operations*



## Deputy Commissioners



**Mr Seth Dwira**  
*DC Customs (MOF)*



**Mr Henry Kojo Acquah**  
*DC Internal Audit*



**Mr Philip Jude Mensah**  
*DC Legal Services  
and Tax Treaties*



**Mr Daniel Edisi**  
*Ag. DC Small Taxpayer  
Office Secretariat*



**Mr Nathan Nakai Nettey**  
*DC DTRD Policy  
and Programmes*



**Mr Charles Addae**  
*DC Research, Planning  
& Monitoring*



**Mr Edward Gyambrah**  
*DC Large Taxpayer  
Office*



**Mr Kwame Owusu**  
*DC Administration*



**Mr Augustine  
Adjei-Sefah**  
*DC Human Resource*



**Mr Alfred Twumasi  
Ntiamoah**  
*Ag DC Kinbu Large  
Taxpayer Office (LTO)  
Annex*



**Mr Maxwell  
Asante-Berko**  
*Ag. DC Finance*

## Chapter 2

# ECONOMIC ENVIRONMENT

### 2.1 “Ghana Beyond Aid”- Boosting Domestic Resource Mobilisation”

“Ghana Beyond Aid” is a national transformation agenda comprising a vision of the Ghana we want and the mindset and behavioral changes that Ghanaians commit to in order to pursue that vision. The vision calls for transforming our economy, which is now based mainly on the production and exports of raw materials, to one based on manufacturing and high value services; an economy that provides opportunities, jobs, and prosperity to all Ghanaians.

Specifically, the aspiration is to transform Ghana by making the economy resilient in order to competitively engage the rest of the world in trade and investment and not to rely excessively on aid. This paradigm, however, does not mean that Ghana no longer wants aid; rather it means Ghana is able to cater for its own fundamental economic and social needs without relying on external donors.

The realisation of this ambitious vision depends on the ability of the economy to efficiently mobilise and use all its human and natural resources productively. Mobilising domestic resources, which includes increasing domestic revenue for development, becomes an essential anchor for the vision.

There are high expectations of increasing domestic revenue to finance public investments in education, health, sports, water, sanitation systems and provide social safety nets to stabilise the macroeconomic environment. For the Ghana Revenue Authority, the primary responsibility is to raise the revenue capacity of the State in ways that do not deter investment or compromise growth. This calls for the continuous assessment of the tax system, modernising revenue administration in order to properly administer tax policies, and strengthening the legal framework to enable needed changes in tax administration.

At the operational level of revenue administration, this requires widening and deepening revenue mobilisation channels, ensuring taxpayers’ compliance, and innovating administration towards greater efficiency and effectiveness.

An integral part of these goals is the ability to build, widen, and sustain institutional capacity for the administration of tax and non-tax revenues. It further demands the use of information and communication technology to transform revenue administration, eliminate revenue collection leakages, and build a well-trained and motivated workforce.

## 2.2 Global Economic Development

Global economic growth in 2019 was reported to have declined to 2.9 percent from 3.6 percent recorded in 2018 according to IMF's World Economic Outlook (WEO). This was mainly due to protracted trade disputes and a slowdown in domestic investment, which had great impact on advanced economies and subsequently emerging markets.

Global growth is projected to rise from an estimated 2.9 percent in 2019 to 3.3 percent in 2020 and 3.4 percent for 2021 a downward revision of 0.1 percentage point for 2019 and 2020 and 0.2 for 2021.

## 2.3 Sub-Saharan Africa

The sub-Saharan Africa economy grew at 2.2% in 2019 compared to 2.6% in 2018 due to unstable commodity prices according to data from the World Bank. In the absence of any external shocks, economies in sub-Saharan Africa are expected to recover to grow at 3.6% in 2020. The expected recovery, however, is at a slower pace than previously envisaged for about two-thirds of the countries in the region, partly due to a challenging external environment which include the trade war between China and the USA.

## 2.4 Ghana's Macroeconomic Performance

The real GDP growth of Ghana declined from 11.4% in 2012 to 3.6% in 2016, but recovered in 2017 to 8.1%. It grew at 6.3% and 6.1% in 2018 and 2019 respectively driven mainly by the oil sector. Non-oil GDP for the period under discussion was 4.3% relative to 5% in 2018. As it

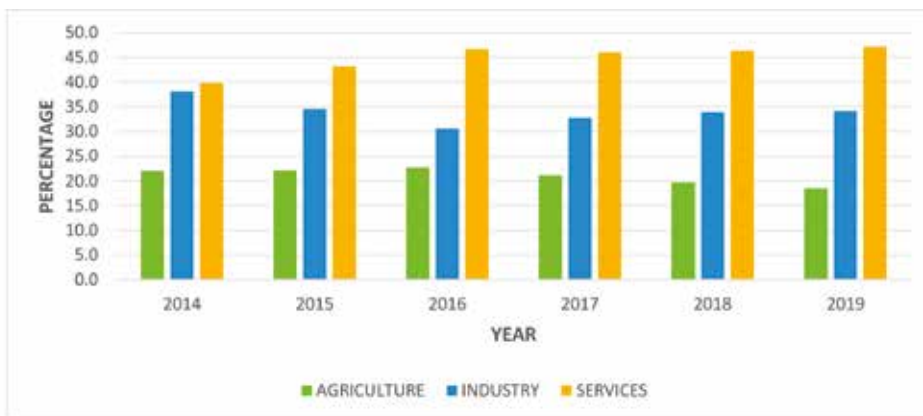
has been the trajectory for some past years, the services sector outperformed the other sectors with a performance of 6.5%. Industry followed with 6.1% mainly because of mining and quarrying though the manufacturing sector is picking up. Comparatively, the agriculture sector performance was 3.1 percent relative to 4.8 percent in the year 2018.

Due to external demand and terms-of-trade shock through a reduction in trade, investment, and tourism activities and dwindling oil prices, Ghana's economy is projected to grow at an average of 5.7 percent over the ensuing periods (2020-2023).

The headline fiscal deficit was 4.7 percent of GDP in 2019, while the overall fiscal deficit, including financial and energy sector costs, reached 7 percent of GDP, the same level as in 2018. The current account deficit remained at 3.1 percent of GDP in 2019, the same as 2018. Improved export earnings for gold and oil resulted in a trade surplus equivalent to 3.8 percent of GDP, up from 2.8 percent in 2018. Net international reserves stood at US\$3.9 billion (1.9 months of import cover) at the end-2019, while gross reserves totaled US\$ 5.1 billion (2.4 months of import cover).

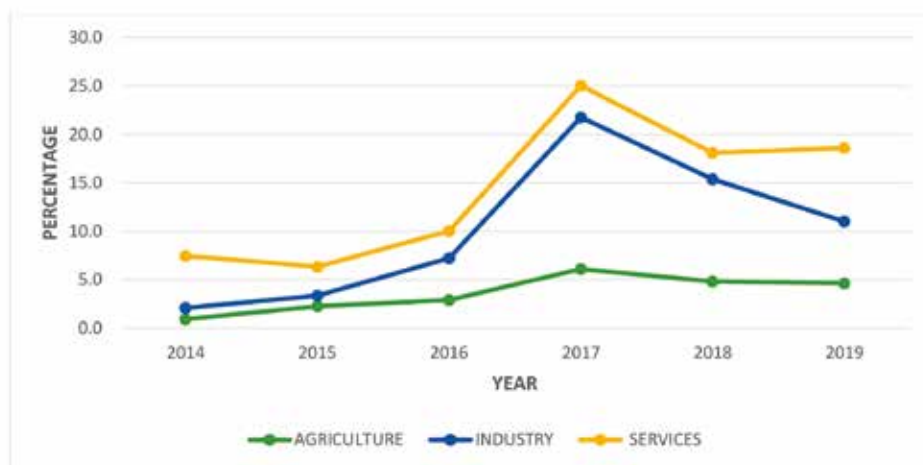
Inflation declined to a single digit at 7.9 percent in December 2019. The average Commercial Banks lending interest rates stood at 23.65 percent as of October 2019, a decrease from 23.96 percent recorded in December 2018 and a further decrease from the 25.64 percent recorded in January 2018. The Ghana Cedi depreciated by 16.6 percent in 2019 as the Bank of Ghana discontinued its market interventions to halt the depletion of international reserves.

**Figure 2.1: Sectoral Share to Gross Domestic Product (%)**



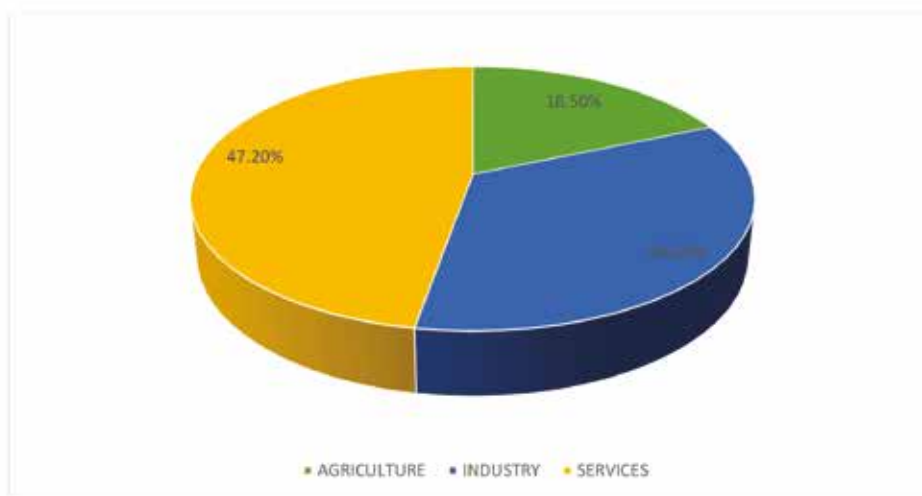
Source: Ghana Statistical Service (2020)

**Figure 2.2: Trends in Sectoral Performance (2014-2019)**



Source: Ghana Statistical Service (2020)

**Figure 2.3: Structure of the Economy - 2019**



Source: Ghana Statistical Service (2020)



## Chapter 3

# STRATEGIC MEASURES

### 3.1 Strategic Overview

The GRA 3<sup>rd</sup> Strategic Plan (2019 - 2021) was modeled to align with the strategic direction of the government of Ghana to achieve desired fiscal, social and economic outcomes. The successful implementation of the Plan is of utmost importance and expected to increase capability to act and to give guidance in areas that streamline operations effectively using technology and increasing efficiency.

It also meant investing in people, building the capacity of staff and providing the necessary resources that would equip them to deliver effectively.

#### 3.1.1 2019-2021 Strategic Goals

The five strategic goals that would shape the Initiatives and Activities to be undertaken during the period of this plan are as follows:

- ❖ Grow Revenue
- ❖ Improve Customs and Domestic Tax Compliance
- ❖ Leverage Information and Communication Technology (ICT)
- ❖ Enhance Administrative Efficiency
- ❖ Develop Professional and Motivated Staff

#### 3.1.2 Selection Process for Initiatives Implementation

In prioritising the Initiatives from the Strategic Plan all the Initiatives in the document were subjected to two (2) areas of importance to the Authority. These were:

- **Revenue Impact Criterion:** looked at the impact which any chosen Initiative will have directly on revenue in the short term
- **Organisational Effectiveness Criterion:** looked at the effect the activity will have on the structural changes outlined in the Plan and the effectiveness of same.



### 3.1.3 Strategic Plan Initiatives (2019)

S/N	Initiatives	2019	
		Revenue Impact	Organisational Effectiveness
<b>Strategic Goal 1: Grow Revenue</b>			
1	Enhance TIN registration	√	
2	Improve VAT penetration and yield	√	
3	Develop mechanisms for taxing E-Commerce	√	
4	Review procedures and processes in the management of transit goods	√	
5	Identify new sources of revenue – rent tax, unregistered businesses and taxpayers	√	
6	Strengthen access, exchange and use of third party information	√	
<b>Strategic Goal 2: Improve Customs and Tax Compliance</b>			
7	Improve Customs Cargo Manifest Management System (CMMS) and the Cargo Tracking Note (CTN)	√	
8	Improve Customs Classification and Valuation System	√	
9	Implement WCO and Other Trade Facilitation initiatives	√	
10	Minimise Revenue Leakages in Suspense Regimes	√	
11	Review port release processes	√	
12	Strengthen Customs Enforcement, including investigation, intelligence, and prosecutions	√	
13	Establish Customs Appeals, Advanced Tariff and Valuation Rulings	√	
14	Enhance customer service delivery	√	
15	Build capacity to manage Excise more effectively	√	
<b>Strategic Goal 3: Leverage Information and Communication Technology (ICT)</b>			
16	Fully implement data warehouse	√	
17	Conduct E- Manifest Analysis	√	
18	Review cargo Tracking system at the Ports and points of entry	√	
19	Install new scanners at the Ports	√	

20	IT strategy and Governance Structure for ICT and Data Ownership and Management		√
21	TRIPS - bring support in-house and consider replacement		√
22	Introduce Electronic Document Management System (EDMS)		√
23	Enhance use of GCMS – Ghana Customs Management System		√
<b>Strategic Goal 4: Enhance Administrative Efficiency</b>			
24	Strengthen accountability and Transparency systems		√
25	Build capacity to design, review, and update standard operating procedures		√
26	Strengthen risk management procedures		√
27	Enhance Management Information System (MIS) processes within GRA		√
28	Enhance the audit function	√	
29	Restructure Functions and Units		√
30	Operate offices as cost/revenue centers		√
<b>Strategic Goal 5: Develop Professional and Motivated Staff</b>			
31	Strengthening the management processes of the GRA (including succession planning and mentoring)		√
32	Improve Management leadership and accountability		√
33	Improve Organisational Health (staff survey)		√
34	Implement new scheme of service		√
35	Implement Performance Management System		√
36	Implement approved HR Policies		√
37	Introduce gender equality as part of the core values of GRA		√
38	Design initiatives to improve the integrity of staff		√

**Table 3.1: GRA 3<sup>rd</sup> Strategic Plan Initiatives**



### 3.2 Tax Policy Measures - 2019

The 2019 Government Budget Statement and Economic Policy, themed “A stronger economy for job and prosperity” spelt out various fiscal measures that were implemented by the Authority. The overarching fiscal policy objective focused on consolidating our public finances as a precursor to achieving a declining debt path. Consequently, status of implementation reports on the measures were submitted to the Ministry of Finance. The measures as shown in table 2.0 below.

Measures	Description
Withholding Tax on Small-Scale Mining	Withholding tax point on small-scale mining operators was shifted to the point of export to simplify collection of the tax. Small-scale mining operators were therefore subjected to 3% withholding tax on payments received for the sale of their unprocessed minerals to create a tax point only at the point of export.
General Mining Industry Tax Measures	As part of the measures to operationalize the Minerals Income Investment Fund Bill, 2018, which sought to establish an Act to manage the fund of the equity interest, Government proposed measures to protect the base of royalty receipts as well as securing additional equity holdings in the mining companies. This was done through capitalisation of tax exemptions granted to these companies in the midst of challenges with verification, assessment and collection of mining tax revenues.
New Personal Income Tax Rate and Revision of the Marginal Income Tax Band	The chargeable income to which the top marginal rate applied was revised upwards from incomes in excess of GH¢10,000 (annual equivalent of GH¢120,000) to GH¢20,000 (annual equivalent of GH¢240,000) when the daily minimum wage was increased to GH¢10.65. The highest personal income tax rate was reduced from 35% to 30% with the enactment of the Income Tax Amendment Act, 2018 (Act 979)
Implementation of Fiscal Electronic Device Act, 2018 (Act 966) and Excise Tax Stamp Policy	Government administered a holistic implementation of the Fiscal Electronic Devices to deepen VAT penetration, and the Excise Tax Stamp Policy.



Implementation of ECOWAS Common External Tariff (CET)	Ghana collaborated with the ECOWAS Commission and developed policy guidelines that provided a legal framework for the harmonisation and consolidation of all customs duty reliefs in the ECOWAS Community.
Prosecution of Tax Evaders	Government proposed the full prosecution of taxpayers who flouted tax laws and other infractions such as deliberate undervaluation of import values, the ex-warehousing of imports from the bonded warehouses without prior payment of Customs duties, the suppression of sales, the non-issuance of VAT receipts for registered VAT businesses, the diversion of transit goods into the domestic market and other irregularities.
Other Policy Measures	<ul style="list-style-type: none"> <li>▪ Provision of support and incentives to local textile manufacturers to enhance competitiveness</li> <li>▪ Introduction of tax incentives for Government's flagship programme for industrialisation, One District One Factory ("1D1F")</li> <li>▪ Introduction of tax free solutions for full electric vehicles as a measure to protect the environment</li> </ul>

**Table 3.2: Tax Policy Measures**

### 3.3 Revenue Strategies and Enhancement Measures Adopted in 2019

#### 3.3.1 Domestic Taxes

Some of the strategies included

- i. Compliance activities were intensified to include rent taxpayers. Taxpayers liable to pay National Fiscal Stabilisation Levy were identified and their returns examined for recoveries and payment of outstanding NFSL debts.
- ii. In determining whether or not estimates from Financial, Mining, Oil and gas and other High Revenue Contributing Companies be reviewed, mid-year performance for the year was compared with same period 2018 with the corresponding simulations and analysis for vigorous risk based audits



- iii. With the introduction of withholding tax on certain standard rated supplies, withholding VAT data was submitted by Withholding Agents to ensure that Suppliers of taxable products and services accounted for the taxes.
- iv. Audits were conducted using sliding Scale to appropriate concessionary rate applied in the accounting of the excise tax

### 3.3.2 Customs

- i. GCMS data was used to import data to identify and pursue commercial importers to establish their true tax liabilities after trading.
- ii. Improved Business Processes at the Entry Points and reduced turnaround times at all collection points which optimised clearance and turnaround times at entry and exit points and facilitated trade and investment.
- iii. Improved cooperation with national and international enforcement agencies which enhanced preventive activities.

## Chapter 4

# REVENUE PERFORMANCE

### 4.1 Overview of Revenue Collection

As at the end of December 2019, total tax collected was GH¢43,907.12 million. This Performance represents a nominal growth of 16.5% over the same period 2018 figure of GH¢39,164.73 million. The 2019 collection figure exceeded the target of GH¢42,076.16 million signifying a positive deviation of GH¢1,830.96 million (i.e. 4.4%).

Total Domestic Tax revenue (Domestic Direct Tax and Domestic Indirect Tax) collection was GH¢ 31,871.07 million as against a targeted amount of GH¢ 29,835.81 million. This represents a positive deviation of GH¢2,035.26 million or 6.8%.

On individual basis, Domestic Direct Tax contributed GH¢21,838.42 million. This is GH¢1,918.74 million (9.6%) more than the targeted amount of GH¢19,919.68. In the same vein, Domestic Indirect Tax, contributed GH¢10,032.66 million against a target of GH¢9,916.13 million, an excess of GH¢116.53 million or 1.2% of the targeted amount.

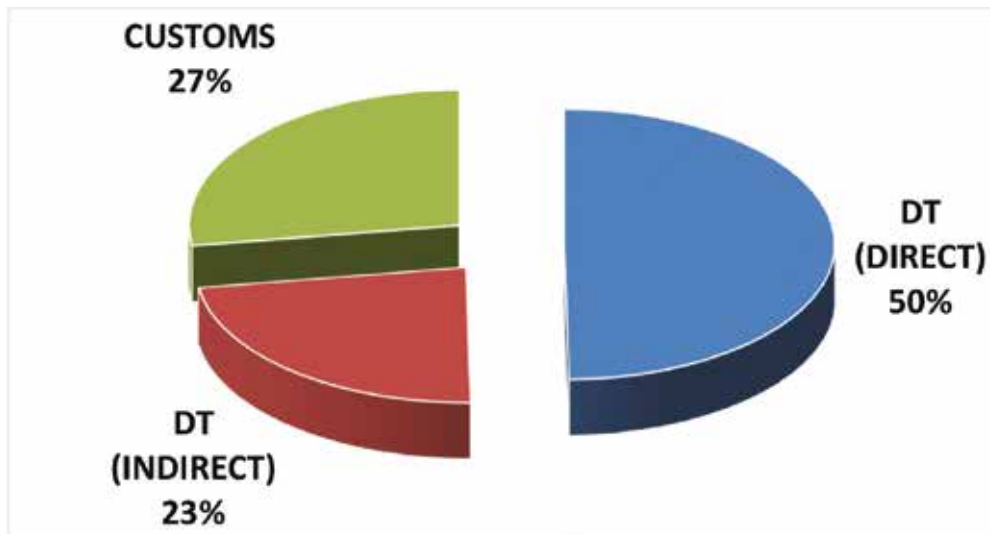
On the other hand, the Customs Division within the period collected GH¢12,036.05 million. This fell short by GH¢204.30 million of its target of GH¢12,240.35 million representing a negative deviation of 1.7%.

In total, while Domestic Tax Revenue Division contributed 73% to Total Tax revenue, the Customs Division contributed 27% for 2019 fiscal year.

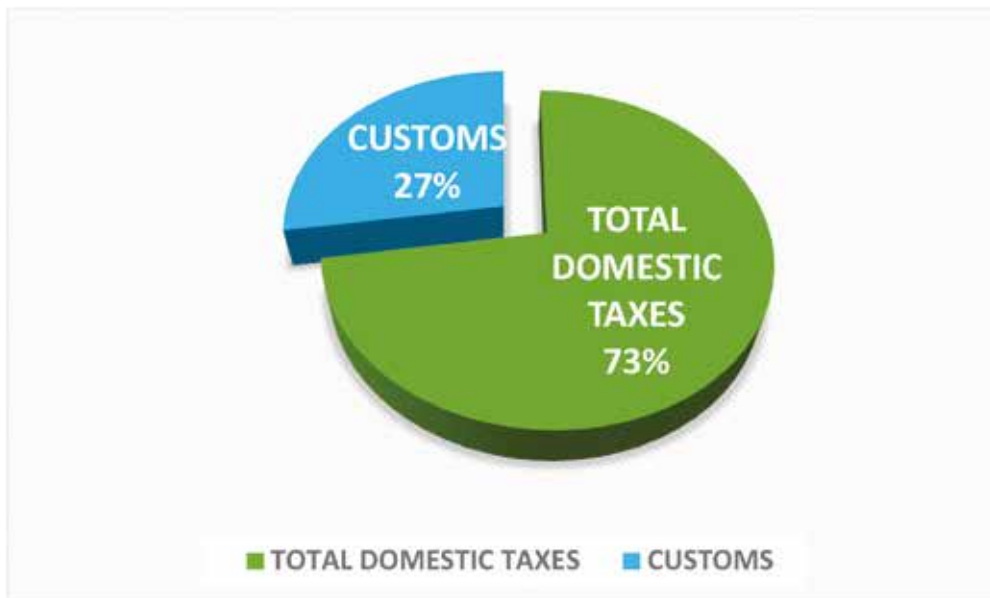
Tax Type	Actual GH¢'M	Target GH¢'M	Dev GH¢'M	Dev %
<b>DT (Direct)</b>	21,838.42	19,919.68	1,918.74	9.6
<b>DT (Indirect)</b>	10,032.66	9,916.13	116.53	1.2
<b>Sub-Total DTRD</b>	<b>31,871.07</b>	<b>29,835.81</b>	<b>2,035.26</b>	<b>6.8</b>
<b>Customs</b>	12,036.05	<b>12,240.35</b>	(204.30)	(1.7)
<b>Total Tax Revenue</b>	<b>43,907.12</b>	<b>42,076.16</b>	<b>1,830.96</b>	<b>4.4</b>
Energy Act Levies	1,704.02	1,710.67	(6.65)	(0.4)
<b>Grand Total</b>	<b>45,611.14</b>	<b>43,786.83</b>	<b>1,824.31</b>	<b>4.2</b>

**Table 4.1: 2019 Revenue Performance**

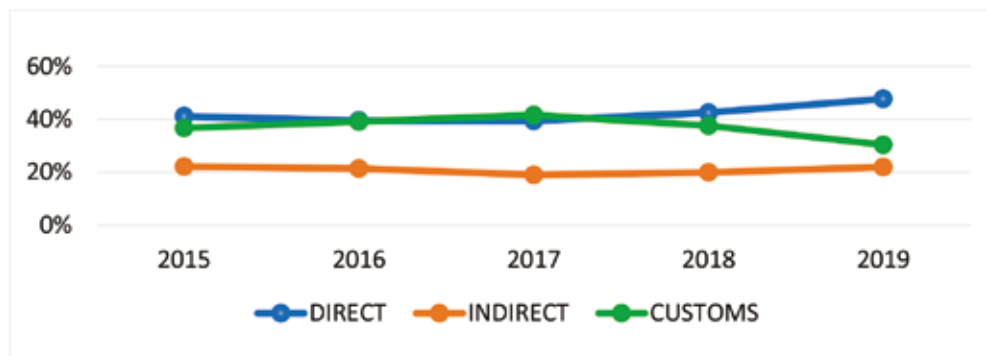
**Figure 4.1: Percentage (%) Contribution to Total Tax Revenue**



**Figure 4.2: Percentage (%) Contribution by Division to Total Tax Revenue**



**Figure 4.3: Revenue Contribution by Divisions (Jan-Dec.)**



## Analysis of Revenue performance

Tax Type	Actual	Target	Dev	Dev
	GH¢'M	GH¢'M	GH¢'M	%
<b>DT (Direct)</b>	<b>21,838.42</b>	<b>19,919.68</b>	<b>1,918.74</b>	<b>9.6</b>
<b>PAYE</b>	7,275.45	7,459.38	(183.93)	(2.5)
<b>Self-Employed</b>	406.51	420.85	(14.34)	(3.4)
<b>Companies</b>	11,913.28	9,986.92	1,926.36	19.3
<b>Others</b>	273.35	289.13	(15.78)	(5.5)
<b>Mineral Royalty</b>	1,006.67	909.74	96.93	10.7
<b>Airport Tax</b>	521.34	513.13	8.21	1.6
<b>NFSL</b>	441.81	340.53	101.28	29.7
<b>DT (Indirect)</b>	<b>10,032.66</b>	<b>9,916.13</b>	<b>116.53</b>	<b>1.2</b>
<b>Domestic VAT</b>	5,237.03	5,094.03	143.00	2.8
<b>Domestic Excise</b>	385.27	375.15	10.12	2.7
<b>Domestic NHIL</b>	1,027.24	1,040.80	(13.56)	(1.3)
<b>Domestic GETFUND</b>	1,027.24	1,040.80	(13.56)	(1.3)
<b>CST</b>	427.84	391.75	36.09	9.2
<b>Special Petroleum Tax</b>	1,928.05	1,973.60	(45.55)	(2.3)
Sub-Total Domestic Taxes	31,871.07	29,835.81	2,035.26	6.8
<b>Customs</b>	<b>12,036.05</b>	<b>12,240.35</b>	<b>(204.30)</b>	<b>(1.7)</b>
<b>Import Duties &amp; Levies</b>	5,280.38	5,363.92	(83.54)	(1.6)
<b>Import VAT</b>	3,693.16	3,791.19	(98.03)	(2.6)
<b>Import NHIL</b>	704.73	721.73	(17.00)	(2.4)
<b>Import GETFUND</b>	739.32	770.47	(31.15)	(4.0)
Sub-Total	10,417.59	10,647.31	(229.72)	(2.2)
<b>Petroleum Excise &amp; Levies</b>	1,618.45	1,593.04	25.41	1.6
<b>Total Tax Revenue</b>	<b>43,907.12</b>	<b>42,076.16</b>	<b>1,830.96</b>	<b>4.4</b>
<b>Energy Debt Recovery Levy</b>	1,704.02	1,710.67	(6.65)	(0.4)

Source: GRA RPM

Table 4.2: Revenue Performance by Tax Types - 2019



Tax Type	YTD- 2019 GH¢'M	YTD 2018 GH¢'M	Growth GH¢'M	Actual Growth %
<b>DT (Direct)</b>	<b>21,838.42</b>	<b>16,639.48</b>	<b>5,198.93</b>	<b>31.2</b>
<b>PAYE</b>	7,275.45	6,131.35	1,144.10	18.7
<b>Self-Employed</b>	406.51	365.70	40.81	11.2
<b>Companies</b>	11,913.28	8,387.41	3,525.87	42.0
<b>Others</b>	273.35	273.74	(0.39)	(0.1)
<b>Mineral Royalty</b>	1,006.67	705.25	301.41	42.7
<b>Airport Tax</b>	521.34	461.81	59.53	12.9
<b>NFSL</b>	441.81	314.22	127.59	40.6
<b>DT (Indirect)</b>	<b>10,032.66</b>	<b>7,803.38</b>	<b>2,229.28</b>	<b>28.6</b>
<b>Domestic VAT</b>	5,237.03	3,812.23	1,424.80	37.4
<b>Domestic Excise</b>	385.27	348.93	36.34	10.4
<b>Domestic NHIL</b>	1,027.24	736.27	290.96	39.5
<b>Domestic GETFUND</b>	1,027.24	736.27	290.96	39.5
<b>CST</b>	427.84	355.55	72.29	20.3
<b>Special Petroleum Tax</b>	1,928.05	1,814.12	113.93	6.3
<i>Sub-Total</i>	<i>31,871.07</i>	<i>24,442.86</i>	<i>7,428.21</i>	<i>30.4</i>
<b>Customs</b>	<b>12,036.05</b>	<b>13,241.30</b>	<b>(1,205.3)</b>	<b>(9.1)</b>
<b>Import Duties</b>	5,280.38	6,013.85	(733.46)	(12.2)
<b>Import VAT</b>	3,693.16	4,190.78	(497.62)	(11.9)
<b>Import NHIL</b>	704.73	820.32	(115.59)	(14.1)
<b>Import GETFUND</b>	739.32	817.63	(78.31)	(9.6)
<i>Sub-Total</i>	<i>10,417.59</i>	<i>11,842.58</i>	<i>(1,425.0)</i>	<i>(12.0)</i>
<b>Petroleum</b>	1,618.45	1,398.72	219.73	15.7
<b>Total Tax Revenue</b>	<b>43,907.12</b>	<b>37,684.16</b>	<b>6,222.96</b>	<b>16.5</b>
<b>Energy Debt Recovery Levy</b>	1,704.02	1,480.55	223.47	15.1
<b>Grand Total</b>	<b>45,611.14</b>	<b>39,164.71</b>	<b>6,446.43</b>	<b>16.5</b>

Source: GRA RPM

Table 4.3: Growth Analysis: January - December 2019



## 4.2 Revenue Performance by Tax Types

### 4.2.1 Pay-As-You-Earn (PAYE)

PAYE's total collection of GH¢7,275.45 million for the 2019 fiscal year did not meet its target of GH¢7,459.38 million. This means PAYE recorded a negative deviation in 2019 to the tune of GH¢183.93 million or (2.5%). That notwithstanding, the PAYE amount for the year represents a nominal growth of 18.7% over the 2018 collection figure of GH¢6,131.35 million.

The negative performance of this tax type is largely as a result of the financial sector clean-up which led to the laying-off of workers and the multiplier effects on PAYE. However, PAYE's share to the total revenue was 16.57% which makes it the second highest contributor by tax types.

### 4.2.2 Self Employed

Total tax collected amounted to GH¢406.51 million in 2019. The growth in revenue was 11.2% above the 2018 collection of GH¢365.70 million. The actual collection was 3.4% below target of GH¢420.85 million. The tax type contribution to total collection was 0.93%. Major factors accounting for the negative deviation recorded were low inflows of withholding taxes from the MMDAs and non-review of Vehicle Income Tax (VIT) and Tax Stamp rates since 2013.

### 4.2.3 Companies

Corporate Taxes have seen the biggest growth compared to any other tax type during the year under review. This is attributable to the financial sector clean-up which has seen CBG Ltd alone contributing

GH¢28.34 million in 2019 while the collapsed banks that formed CBG Limited contributed GH¢11.29 million and GH¢8.00m in 2017 and 2018 respectively. This led to the nominal growth of CIT by 42.0% of its 2018 collection and also made it the leading contributor to total tax revenue by tax types with 27.13%.

In all, CIT collected was GH¢11,913.28 million exceeding its targeted figure of GH¢9,986.92 million hence, registering a positive deviation of GH¢1,926.36 million or 19.3%.

### 4.2.4 Other Taxes

Other taxes (Rent Tax, Stamp Duty, Dividend Tax and tax on Management and Technical Services Fee) contributed GH¢273.35 million compared to a target of GH¢289.13 million representing GH¢15.78 million (5.5%) below the target. Its collection in 2019 declined by GH¢0.39 million (0.1%) as against the 2018 revenue figure of GH¢273.74 million. Other Taxes contribution to total collection was 0.62%

### 4.2.5 Mineral Royalty

Mineral Royalty revenue generated for 2019 was GH¢1,006.67 million against a target of GH¢909.74 million, recording a growth of GH¢96.93million (10.70%) above target. Comparatively, revenue growth recorded between 2018 and 2019 was 42.70%. Mineral Royalty's share of total collection was 2.29%.

### 4.2.6 Airport Tax

Airport Tax roped-in a total revenue of GH¢521.34 million. This was 1.6% above the target of GH¢513.13 million. Its contribution to total collection was 1.19%.



#### 4.2.7 National Fiscal Stabilisation Levy (NFSL)

National Fiscal Stabilisation Levy (NFSL) collection amounted to GH¢441.81 million recording a positive deviation of GH¢101.28 million or 29.7% above the projected revenue of GH¢340.53 million. Equally, NFSL grew by GH¢127.59 million (40.60%) over the 2018 revenue figure of GH¢314.22 million. NFSL collection formed 1.01% of the total collection.

#### 4.2.8 Domestic VAT

Domestic VAT revenue as at the end 2019 was GH¢5,237.03 million. This amount exceeded its target of GH¢5,094.03 million by GH¢143.00 million or 2.8%. The amount collected also represented a growth rate of 37.40% on the 2018 collection of GH¢3,812.23 million. Domestic VAT share to total collection was 11.93%.

#### 4.2.9 Domestic Excise

Domestic Excise collection in 2019 was GH¢385.27 million representing GH¢10.12 million or 2.7% above the targeted amount of GH¢375.15 million. A growth rate of 10.4% was recorded over the 2018 collection of GH¢348.93 million. Domestic Excise contributed 0.88% of 2019 total collection.

#### 4.2.10 Domestic NHIL

Total amount for Domestic NHIL was GH¢1,027.24 million showing a negative deviation of GH¢13.56 million or (1.3%) of the target of GH¢1,040.80 million. Growth in revenue was GH¢290.96 million (39.5%) above the 2018 collection of GH¢736.27 million.

#### 4.2.11 Domestic GETFUND Levy

This tax type recorded GH¢1,027.24 million representing a negative deviation of GH¢13.56 million or 1.3%. Growth in revenue was GH¢290.96 million (39.5%) above the 2018 collection of GH¢736.27 million.

Domestic NHIL and Domestic GETFUND Levy contributed an average of 4.68% of the 2019 total collection.

#### 4.2.12 Communications Service Tax (CST)

This tax type collection for the period under review was GH¢427.84 million. This amount, exceeded the target of GH¢391.75 million thus, a positive deviation of GH¢36.09 million or 9.2%. This tax type registered a growth rate of 20.33% over the 2018 figure of GH¢355.55 million. CST contributed 0.97% to total collection.

#### 4.2.13 Special Petroleum Tax (SPT)

SPT collection was GH¢1,928.05 million representing a negative deviation of GH¢45.55 million or 2.3% of its target of GH¢1,973.60 million. However, this performance represents a growth rate of 6.3% over 2018 collection of GH¢1,814.12 million. SPT formed 4.39% of total collection.

#### 4.2.14 Import Duty and Levies

Revenue for the year amounted to GH¢5,280.38 million, recording a negative variance of GH¢83.54 million or 1.6%. Consequently, it recorded a decline in growth rate of 12.2% of the previous



year's collection of GH¢6,013.85 million. The contribution of Import Duties and Levies to total collection was 12.03%.

#### 4.2.15 Import VAT

Total collection for 2019 was GH¢3,693.16 million. The amount was below the target of GH¢3,791.19 million by GH¢98.03 million or 2.6%. Also, an 11.9% negative growth rate was recorded over the 2018 collection of GH¢4,190.78 million. Import VAT contributed 8.41% to total collection in 2019.

#### 4.2.16 Import NHIL

A total of GH¢704.73 million was collected as against a target of GH¢721.73 million. This represented a negative deviation of GH¢17.00 million or 2.4%. In addition, the actual collection of GH¢704.73 represented a decline in growth over the 2018 collection of GH¢820.32 by GH¢115.59 million (14.1%).

#### 4.2.17 Import GETFUND Levy (GETFL)

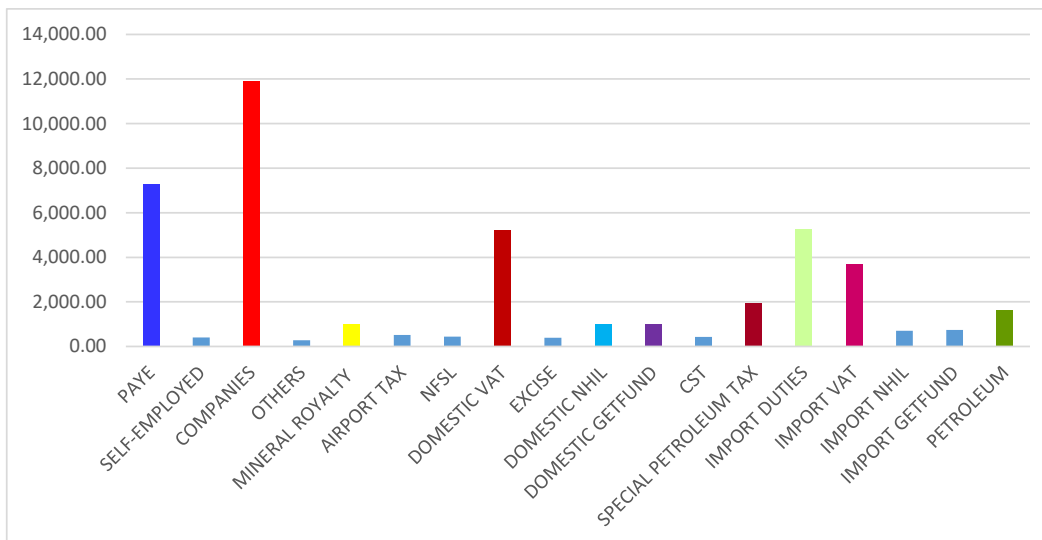
Revenue for the year amounted to GH¢739.32 million, recording a negative variance of GH¢ 31.15 million or 4.0% of a target of GH¢770.47 million. The total collection is also a decline in growth by 9.6% of the 2018 collection GH¢817.63 million. Import GETFUND Levy's contribution to total collection was 1.68%.

Due to the the impact of the benchmark policy, all the tax types targets under the Customs Division were not met and contributed to a revenue loss of GH¢1,816.55 million.

#### 4.2.18 Petroleum Excise and Levies

Total Petroleum, Excise and Levies collection was GH¢ 1,618.45 million. This represented a positive deviation of GH¢25.41 million or 12.03% over its target of GH¢1,593.04 million. The performance denoted a growth rate of 15.7% over 2018 collection of GH¢1,398.72 million. Petroleum Excise and Levies formed 3.69% of total collection.

**Figure 4.4 : Collection by Tax Types**

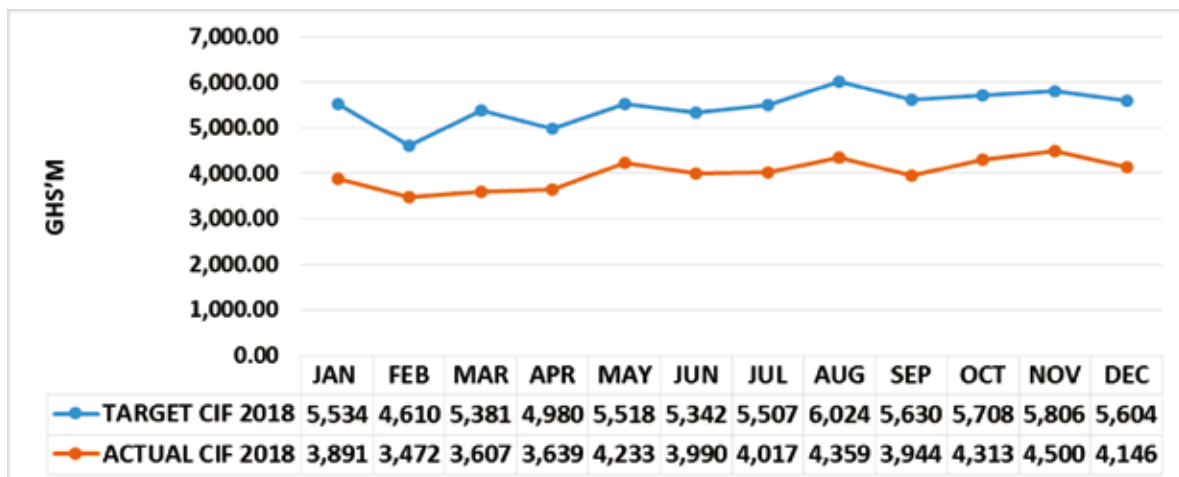




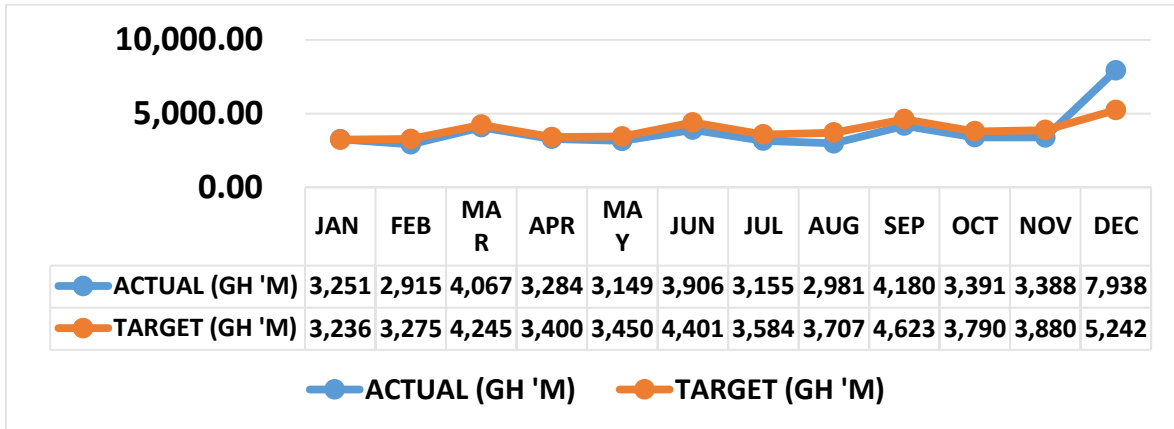
January to December						
	2019		2018		2017	
	GH¢ Million	% of Total	GH¢ Million	% of Total	GH¢ Million	% of Total
0%	4,763.39	10.59	2,678.34	5.46	1,622.15	3.56
Exempt	11,133.45	24.76	12,347.17	25.19	10,782.17	23.65
5%	14,108.45	31.38	12,778.61	26.07	12,454.19	27.32
10%	6,164.63	13.71	8,785.57	17.92	9,024.42	19.79
20%	7,912.31	17.60	11,155.63	22.75	10,502.76	23.04
35%	878.74	1.95	1,279.87	2.61	1,208.89	2.65
<b>Total</b>	<b>44,960.97</b>		<b>49,025.19</b>		<b>45,594.57</b>	
EDR		7.14		8.56		8.88
% Taxable CIF	<b>64.64</b>		<b>69.35</b>		<b>72.79</b>	

**Table 4.4: Comparison of Value of Goods (CIF) Performance: 2019, 2018 & 2017**

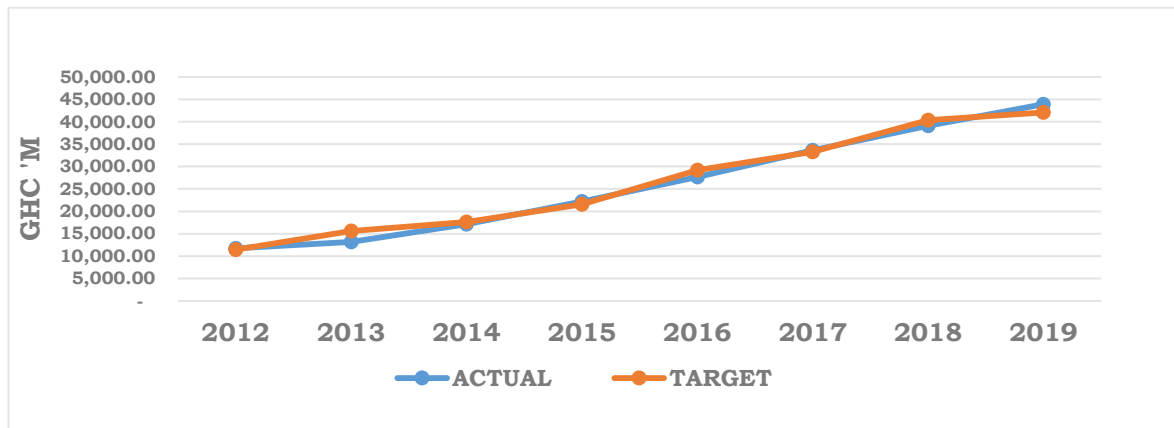
**Figure 4.5: Comparative Analysis of Actual and Target Import Values**



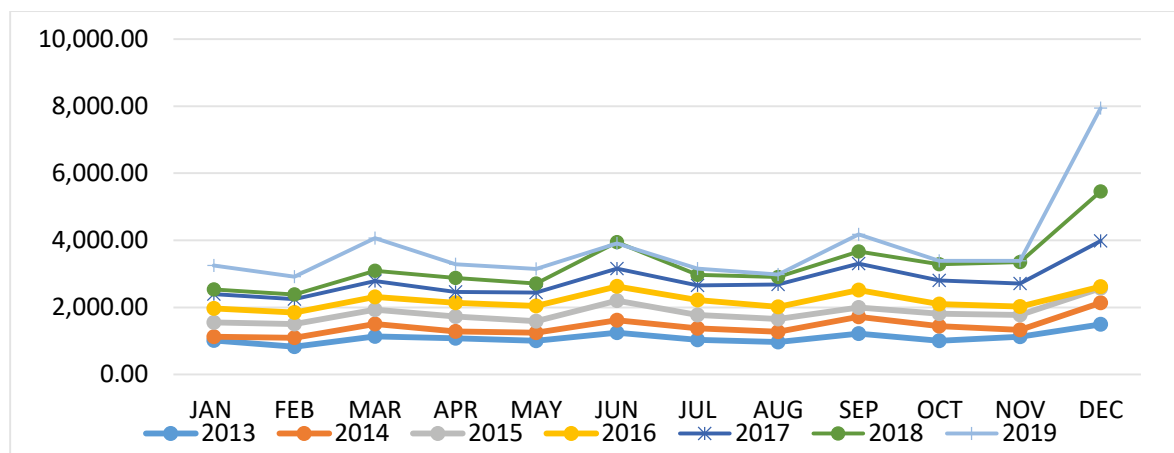
**Figure 4.6: Actual Collection Vrs Target: January – December 2019**



**Figure 4.7: Actual Collection Vrs Target: 2012 – 2019**



**Figure 4.8: Tax Revenue Trends: 2013 – 2019**





Item/Years	2016	2017	2018	2019	2020	2021	2022
Total Tax Revenue (GH¢'M)	26,407.30	32,330.77	37,684.18	45,447.26	51,769.51	57,099.28	61,164.86
Nominal Non-Oil GDP (GH¢'M)	214,049.94	248,225.50	285,921.01	327,278.53	376,079.73	429,697.94	494,599.35
Tax Rev To Non-Oil GDP (%)	12.3	13.0	13.2	13.9	13.8	13.3	12.4
Tax Rev Growth Rate (%)	19.2	22.4	16.6	20.6	13.9	10.3	7.1
Nominal Non-Oil GDP Growth Rate (%)	21.82	15.97	15.19	14.46	14.91	14.26	15.1

**Table 4.5 Tax Revenue to GDP Ratio (Non-Oil)**

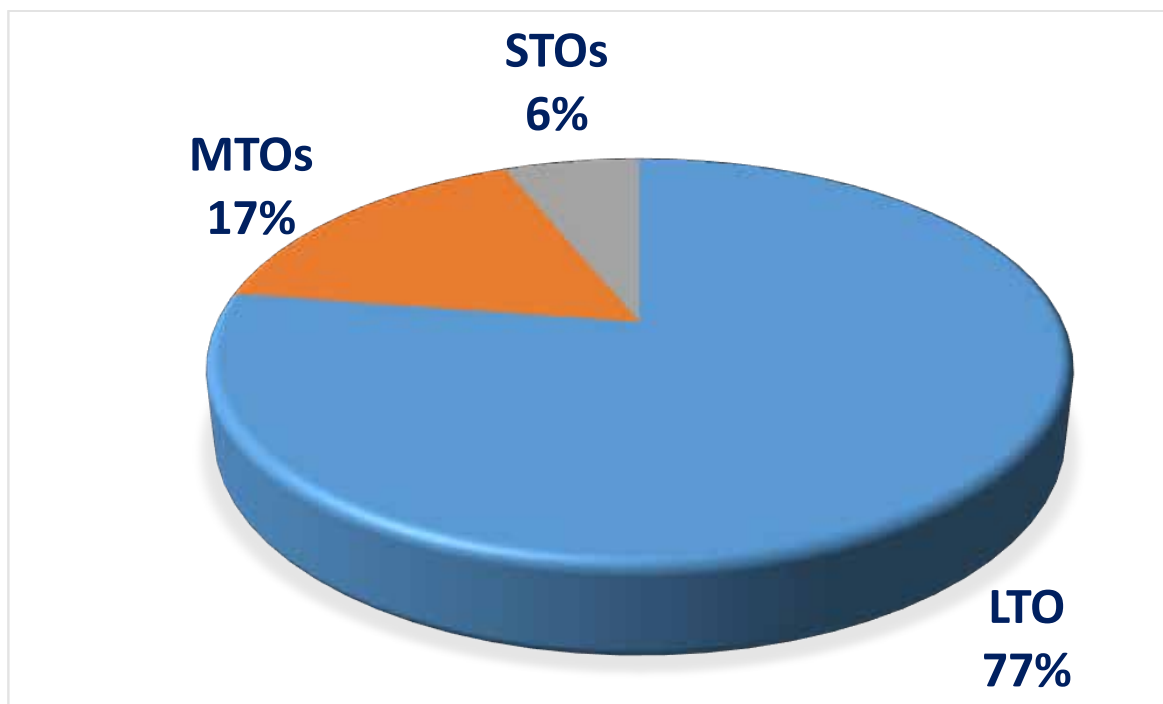
### 4.3 2019 Collection by Tax Office

Total collection by tax office category excluding 1% Withholding Tax and Special Petroleum Tax (SPT) was GH¢29,773.57 million. Of this figure, the Large Taxpayer Office (LTO), Medium Taxpayer Offices (MTOs) and Small Taxpayer Offices (STOs) contributed 77.39%, 16.47% and 6.14% respectively. The details of performance by tax offices are shown in table 4.6 and figure 4.9:

Tax Type	Actual GH¢'M	Target GH¢'M	Dev. GH¢'M	Dev %	Percentage (%) Contribution
<b>LTO</b>	23,042.21	21,377.06	1,665.15	7.78	77.39
<b>MTOs</b>	4,904.69	5,168.36	-263.67	-5.1	16.47
<b>STOs</b>	1,826.67	1,714.71	111.96	6.53	6.14
<b>DTRD(Less 1%WHT)</b>	29,773.57	28,260.13	1,513.44	5.36	93.42
1% WHT	169.45	199.41	-29.96	-15.02	0.53
SPT	1,928.04	2,038.24	-110.2	-5.41	6.05
<b>Grand Total</b>	31,871.06	30,497.78	1,373.28	4.5	100.00

**Table 4.6: Collection by Tax Office**

**Figure 4.9: Percentage Contribution by Tax Office**



#### 4.4 Collection by Regions

Total collection excluding LTO's contribution was **GH¢6,731.37 million**. Revenue collection by the Regions are illustrated in table 3.6 and figure 3.9 below:

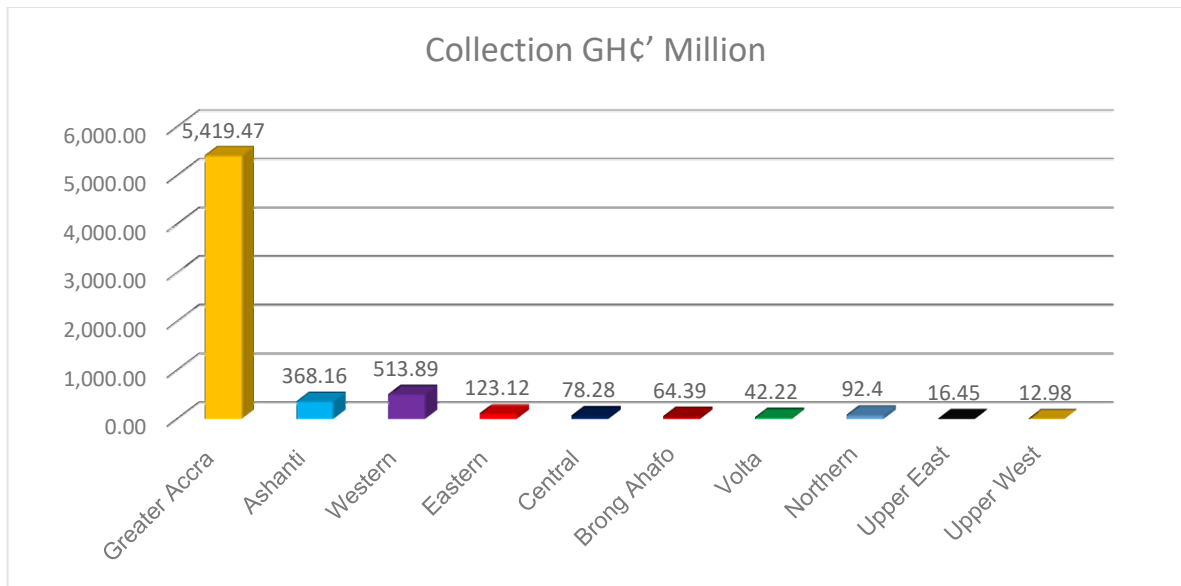
Regions	No of Offices	Collection GH¢' Million	Percentage (%) Contribution
Greater Accra	22	5,419.47	80.51
Ashanti	10	368.16	5.47
Western	6	513.89	7.63
Eastern	6	123.12	1.83
Central	5	78.28	1.16
Brong Ahafo	5	64.39	0.96
Volta	4	42.22	0.63
Northern	3	92.40	1.37
Upper East	2	16.45	0.24
Upper West	2	12.98	0.19
<b>TOTAL</b>	<b>65</b>	<b>6,731.37</b>	<b>100.00</b>

**\*NB: Collection excludes LTO**

**Table 4.7: Collection by Regions**



**Figure 4.10: Revenue Contribution by Regions**



## Chapter 5

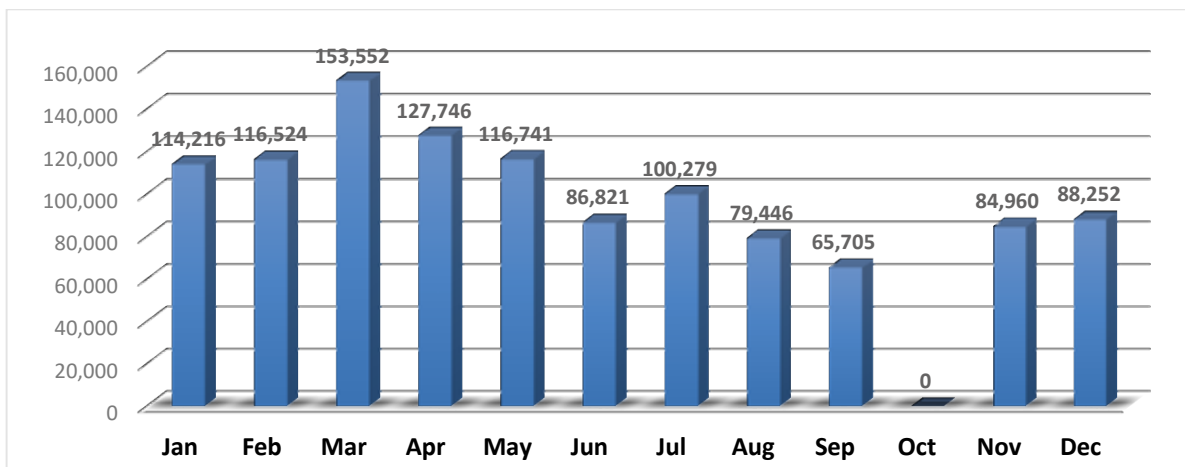
# ORGANISATIONAL PERFORMANCE

### 5.1 Taxpayer Identification Number (TIN) Registration

One of the priorities of the Authority was to broaden the tax net through taxpayer registration. In this regard, the target was to increase TIN registration by 2 million by 31<sup>st</sup> December 2019. A total of **1,394,845** was however achieved for the period under review registering a growth of 40% over total number of TIN registered in the year 2018. Total taxpayers (TIN) registered by the Ghana Revenue Authority as at end of 2019 stood at 3,394,488 as shown in table 5.1 and figure 5.1 below:

Period	Number Per TRIPS	Number Per NTAPS	Total	Cumulative Total
January	114,216	N/A	114,216	114,216
February	116,524	N/A	116,524	230,740
March	153,552	N/A	153,552	384,292
April	127,746	N/A	127,746	512,038
May	116,741	38,996	155,737	667,775
June	86,821	33,157	119,978	787,753
July	100,279	27,793	128,072	915,825
August	79,446	24,382	103,828	1,019,653
September	65,705	25,356	91,061	1,110,714
October	72,038	32,818	104,856	1,215,570
November	84,960	6,060	91,020	1,306,590
December	88,252	3	88,255	1,394,845

**Table 5.1: TIN Registration - 2019**

**Figure 5.1: Number per TRIPS**


Period	Number Per TRIPS	Number Per NTAPS	Total	Cumulative Total
2017	257,782	N/A	257,782	999,976
2018	999,667	N/A	999,667	1,999,643
Jan.2019	114,216	N/A	114,216	2,113,859
Feb. 2019	116,524	N/A	116,524	2,230,383
Mar. 2019	153,552	N/A	153,552	2,383,935
Apr. 2019	127,746	N/A	127,746	2,511,681
May 2019	116,741	38,996	119,978	2,667,418
Jun. 2019	86,821	33,157	119,978	2,787,396
Jul. 2019	100,279	24,382	128,072	2,915,468
Aug. 2019	79,446	24,382	103,828	3,019,296
Sep. 2019	65,705	25, 356	91,061	3,110,357
Oct. 2019	72,038	32,818	104, 856	3,215, 213
Nov. 2019	84,960	6,060	91, 020	3,306,233
Dec. 2019	88,252	3	88,255	3,394, 488

**Table 5.2 TIN Registration on TRIPS Since 2011**



## 5.1.1 Introduction of a Middleware

A TIN application software was introduced as a supplement to TRIPS in generating TIN and to reduce the turnaround time for the issuance of TIN to applicants.

## 5.1.2 Mass TIN Registration

In collaboration with the National Identification Authority, mass TIN registration exercises were organised in the Greater Accra, Northern, North East, Savannah, Upper West, Upper East, Bono, Bono East and Ahafo Regions.

## 5.2 Debt Management, Compliance and Enforcement (DMCE) Activities

### 5.2.1 Debt Management

#### 5.2.1.1 Debt Stock

The total debt stock collated from Domestic Tax Revenue and Customs Divisions amounted to GH¢5.24 billion. This is summarized in the table 5.3 below:

Office Category	LTO	Kinbu Sub LTO	MTO	STO	Customs	Grand Total	
Debt as at December 31, 2018(A)	1,355,284,794.99	21,860,516.64	220,178,353.69	67,014,360.95	4,908,877,319.62	6,573,215,345.88	
Prior Period Adjustments	(355,455,818.50)	(22,260,071.29)	(152,059,546.89)	(41,377,551.52)	(1,345,882,073.02)	(1,917,035,061.22)	
Adjusted Opening Balance	999,828,976.49	(399,554.65)	68,118,806.79	25,636,809.43	3,562,995,246.60	4,656,180,284.66	
Debts Created in the Year 2019 (B)	Audit	811,405,914.25	845,384,297.93	716,008,736.11	153,943,587.98	204,333,519.64	2,616,582,303.73
	PRWR	-	184,325,635.89	16,242,424.25	2,037,240.94	-	202,605,301.08
	Interest/ Penalties	-	-	3,379,210.23	975,887.24	-	4,355,097.47
	Dishonored Cheques	-	475,817.65	15,185,649.70	1,197,984.71	-	16,859,452.06
	Total	811,405,914.25	1,030,185,751.47	750,816,020.29	158,154,700.87	204,333,519.64	2,954,895,906.52
Total Payment in 2019(C)	677,526,002.16	1,017,173,480.34	531,970,457.13	121,170,372.89	27,521,221.48	2,375,361,534.00	
Debt as at December 31, 2019 (D)=(A+B)-C	1,133,708,888.58	12,612,716.48	286,964,369.95	62,621,137.41	3,739,807,544.76	5,235,714,657.18	
% of Collection /Debt	37.41	98.78	64.96	65.93	0.73	31.21	

**Table 5.3: Debt Stock as at 31st December, 2019**

### 5.2.1.2 Debt Analysis

A comparative analysis of the performance in 2018 and 2019 showed that there was a decrease of 23.35% in the overall debt stock. This was as a result of a decrease in the debt stock of Customs Division (23.82%), LTO (16.76%) and STO (5.93%). It was observed that 89.48% of LTO debt is from public institutions.

DTRD was able to recover 65.93% of their debts, however because of the high debt stock of Customs Division, the overall recovery rate saw a dip of 31.21% as compared to the performance in 2018. It is noteworthy that whereas all other Taxpayer Offices recorded decreases in their debt stock, the MTO debt stock increased by 30.33% as shown in table 5.4 below:

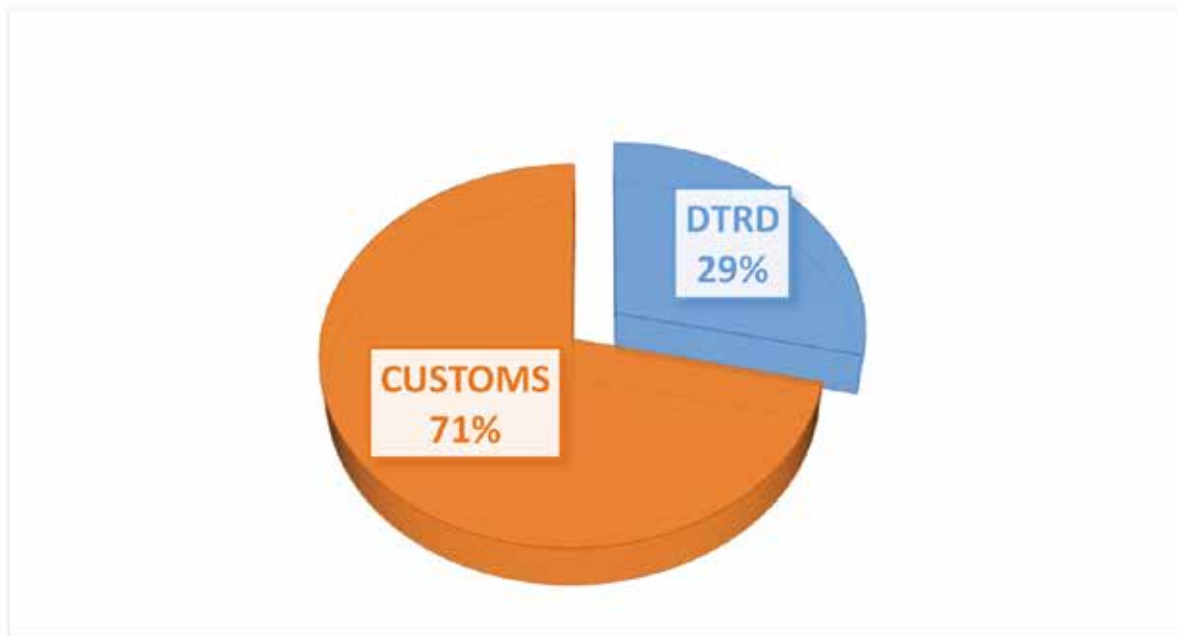
S/N	Office Type	2018 GH¢ 'Million	2019 GH¢ 'Million	Percentage Growth (%)
1	LTO	1,377.15	1,146.32	-16.76
2	MTO	220.18	286.96	30.33
3	STO	66.57	62.62	-5.93
	Total DTRD	1,664.19	1,495.90	-10.11
4	Customs	4,908.88	3,739.81	-23.82
	<b>Grand Total</b>	<b>6,573.07</b>	<b>5,235.71</b>	<b>-23.35</b>

**Table 5.4 Outstanding Debt - 2018 & 2019**

**Figure 5.2: Outstanding Debt by Tax Offices**



**Figure 5.3: Outstanding Debt by Division**



S/N	Name of Outfield Station	Debt as at December 31, 2018(A)	Prior Period Adjustments GH¢' Million	Adjusted Opening Balance GH¢' Million	Debt Created in 2019 GH¢' Million	Total Recovery for 2019 GH¢' Million	Debt as at December, 2019 (D)=(A+B)-C GH¢' Million	Recovery Rate for 2019 %	Recovery Rate for 2018 %
1	LTO	1,377.00	(337.72)	1,039.28	1,841.59	1,694.70	1,186.17	58.83	49.22
2	MTO	220.18	(152.06)	68.12	750.81	531.97	286.96	64.96	60.11
3	STO	67.01	(41.38)	25.63	158.15	121.17	62.61	65.93	54.80
4	*Custom	4,908.87	(1,345.88)	3,562.99	204.33	27.52	3,739.80	0.73	0.55
	<b>Total</b>	<b>6,573.06</b>	<b>(1,877.04)</b>	<b>4,696.02</b>	<b>2,954.88</b>	<b>2,375.36</b>	<b>5,275.54</b>	<b>31.05</b>	<b>21.25</b>

**Table 5.5 Debt Recovery Rate: 2018-2019**



## 5.2.2 Compliance and Enforcement

### 5.2.2.1 Debt-to-Revenue Ratio

The debt-to-revenue ratio decreased from 17.44% in 2018 to 11.92% in 2019. This indicates that recovery performance in 2019 improved as shown table 5.6 below:

Year	Division	Revenue Collected GH¢' Millions	Debt GH¢' Millions	Debt To Revenue Ratio (%)
2019	DTRD	31,871.07	1,495.91	4.69%
	Customs	12,036.05	3,739.81	31.07%
	<b>Total</b>	<b>43,907.12</b>	<b>5,235.72</b>	<b>11.92%</b>
2018	DTRD	24,442.88	1,664.17	6.81%
	Customs	13,241.30	4,908.88	37.07%
	<b>Total</b>	<b>37,684.18</b>	<b>6,573.05</b>	<b>17.44%</b>

**Table 5.6 Debt-to-Revenue Ratio: 2018-2019**

### 5.2.2.2 Distress

Distress Warrants were executed in collaboration with Tax Offices. A total of forty (40) taxpayers belonging to six (6) Taxpayer Offices were distressed. A total of GH¢14,367,065.97 was recovered.

S/N	Taxpayer Office	No. of Taxpayers	Amount Processed	Amount Paid	Amount Outstanding
1	LTO	4	196,238,364.81	1,100,000.00	195,138,364.81
2	Legon MTO	2	9,321,736.62	1,000,000.00	8,321,739.52
3	Osu STO	1	14,979,721.52		14,979,721.52
4	Ashaiman STO	1	181,039.76		181,039.76
5	Cape Coast STO	2	508,497.34		508,497.34
6	Customs	3	1,391,864,211.64	12,267,065.97	1,379,579,145.67
	<b>Total</b>	<b>13</b>	<b>1,598,113,850.07</b>	<b>14,367,065.97</b>	<b>1,585,846,784.41</b>

**Table 5.7: Revenue from Distress Warrants**

### 5.2.2.3 Garnishment

In a bid to reduce the level of debt stock and to increase revenue, seventy-nine (79) third party debtors' bank accounts were garnished and an amount of GH¢7,936,174.34 was retrieved.

### 5.2.2.4 Event / Entertainment Monitoring

A total of 88 events/entertainment activities were monitored in Greater Accra and an amount of **GH¢1,101,821.16** was collected.

### 5.2.2.5 Seizure of unstamped goods

A total of 299,131 pieces of excise products were seized for various infractions against the Excise Tax Stamp Act 2013, Act 873. Defaulting owners of the seized goods were served with seizure notices and upon application for restoration, made to pay the duties, taxes, charges and penalties before the goods were restored. Taxes and penalties amounting to GH¢262,897.94 was realised from the restoration of the seized goods.

## 5.3 Special Revenue Mobilisation Task Force

The Task Force activities in collaboration with Tax Offices yielded a total amount of **GH¢153,740,829.78**. Analysis of the revenue performance is summarised as follows;

Tax Office	No. of Cases	Assessment Raised	Collection	Tax Outstanding
		GH¢	GH¢	GH¢
LTO	19	90,961,714.01	37,708,387.99	53,253,326.02
KINBU	6	12,917,081.76	1,618,305.11	11,298,776.65
MTO	101	153,090,036.30	82,412,408.44	70,677,627.86
STO	94	109,537,241.92	32,001,728.24	77,535,515.68
<b>TOTAL</b>	<b>220</b>	<b>366,506,073.99</b>	<b>153,740,829.78</b>	<b>212,765,246.21</b>

**Table 5.8: Revenue Performance by Tax Offices**



## 5.4 Preventive Activities

### 5.4.1 Vehicle Operations – Headquarters

Revenue generated from vehicles impounded and released after payment of duties and taxes and seized auctioned vehicles yielded GH¢4,283,821.16 and GH¢2,146,498.59 respectively.

### 5.4.2 Registration of Vehicles

The GRA cooperated with the Driver and Vehicle Licensing Authority (DVLA) to register and license vehicles. Below is the total number of vehicles registered in the Greater Accra Region.

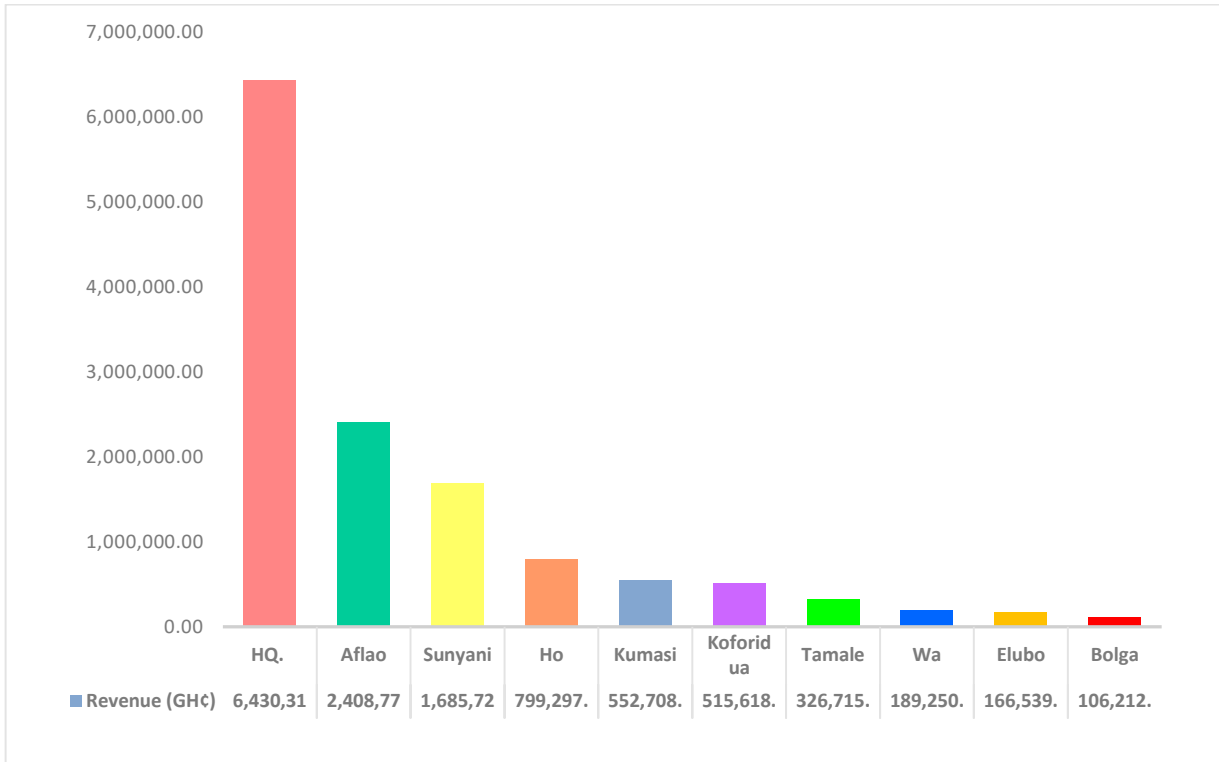
S/N	Centre	Total No. of Registered Vehicles	Interceptions
1	37	43,804	30
2	Weija	21,945	6
3	Tema	19,923	8
4	Kumasi	10,961	0
5	Kutunse	4,319	9
6	Takoradi	2,227	0
7	Obuasi	1,265	0
8	Koforidua	1,169	0
9	Cape Coast	1,111	0
10	Bekwai	939	0
11	Sunyani	729	0
12	Tamale	615	2
13	Techiman	583	3
14	Tarkwa	342	7
15	Ho	320	0
16	Mampong	263	0
17	Aflao	199	0
18	Bolga/Zuarungu	192	0
19	Wa	89	0
20	Wenchi	61	0
<b>TOTAL</b>		<b>111,056</b>	<b>65</b>

**Table 5.9: Vehicles Registered**

### 5.4.3 Revenue from Frontier Collections

Revenue from Frontier Collections amounted to **GH¢13,181,160.50**. Below is the graphical representation of revenue collected from Frontier Collections on uncustomed vehicles and assorted goods that were intercepted, detained, duty paid or auctioned.

**Figure 5.4: Revenue from Detentions/Seizures and Auctions by Collections**



## 5.5 Risk Management

### 5.5.1 Risk Management Committee (RMC)

A fifteen Member RMC made up of Department and Unit Heads was constituted with the following roles and responsibilities:

**Roles:**

- i. Assess GRA’s risk profiles and key areas of risk.
- ii. Examine and determine the sufficiency of the GRA’s internal processes for reporting and managing key risk areas.
- iii. Assess and propose to the board acceptable levels of risk.

**Responsibilities:**

- i. Define the risk appetite and tolerance levels of GRA
- ii. Assist the board in setting risk strategies, policies, frameworks, models and procedures.
- iii. Liaise with management in the discharge of its duties relating to corporate accountability and associated risk in terms of management assurance and reporting.
- iv. Ensure that GRA has implemented an effective automated ongoing system to identify risk, to measure its potential impact against a broad set of assumptions and then to activate what is necessary to pro-actively manage these risks.
- v. Review issues raised by Internal Audit that impact the risk management framework.
- vi. Ensure that adequate infrastructure, logistics, resources and systems are in place for risk management to maintain a satisfactory level of risk management discipline.
- vii. Risk Management Committee shall collectively be responsible for ensuring internal and external alignment in the GRA's Risk policy.
- viii. Recommend compliance risk mitigation strategies and to monitor the progress of implementation of the strategies.

### 5.5.2 Risk Management Policy and Risk Register for Automatic Exchange of Information (AEOI)

A Risk Policy and Register were prepared to satisfy the OECD's Common Reporting Standards. The Risk Register took into consideration risks that may be encountered in the setting-up of the office. The Risk Policy on the other hand, outlined laws, processes of risk identification, mitigation as well as responsibilities of officers.

## 5.6 Communication

### 5.6.1 Publicity

In order to educate taxpayers and other stakeholders, GRA undertook series of publicity initiatives as follows:

No	Activitiesx	Frequency
1.	Radio discussions	26
2.	TV tax education	18
3.	Stakeholder engagements	64
4.	Media Engagements	10
5.	Print adverts	705
6.	Radio adverts	998
7.	TV adverts	195

**Table 5.10: Publicity**



## 5.6.2 Publications

No	Publication	Quantity
1.	GRA Newsletter	5,000
2.	Manuals	2,050
3.	Brochures	195,400
4.	Flyers	60,400
5.	Posters	103,500
6.	Banners	9
7.	Car Stickers	11,250

**Table 5.11: Publications**

### Some Publications



## 5.7 Infrastructural Development and Logistics

### 5.7.1 Infrastructural Projects

SN	Activity	Status
1	Commence Procurement works for 10 storey twin tower Head Office Project at Airport	Selection of Consultants completed.
2	Execute contract for the construction of Commissioner-General's Residence at Cantonments, Accra	Contract was executed. Demolition of existing structure completed and actual development to commence following permit from the Assembly.
3	Complete renovation of office block – Hohoe STO	50% completed
4	Complete renovation of duty post bungalow at Hohoe	70% Completed
5	Complete Construction of Examination Shed – Aflao	75% Completed
6	Construction of Dog Academy (phase I) at Dahwenya and rest Kennels at KIA financed by DANIDA	Successfully completed and handed over by the Danish Ambassador to Customs
7	Construction of Regional Office - Kumasi	Completed
8	Construction of Regional Office - Bolgatanga	Completed
9	Construction of forecourt and general physical improvement to properties at Asikuma Checkpoint.	98% completed.

**Table 5.12: Infrastructural Projects**

## 5.7.2 Land Acquisition

S/N	Activity	Status
1	Pay compensation for 50 acre land at Kulungugu	Completed
2	Registration of GRA land at Dormon	Completed
3	Pegging of 2.3 acre land at Airport City Accra	Completed
4	Pay Compensation for 8 acre land at Atuna, Kwameseikrom and Sampa	Valuation of the land is completed.
5	Acquire land at Pulmakom and Mognori	Payment process to surveyor ongoing

**Table 5.13: Land Acquisition**

## 5.7.3 Vehicles

GRA has a total of 679 vehicles, out of which 652 of the vehicles representing 96% are in good condition and 27 denoting 4% are grounded. In addition, GRA has a speed boat and a forklift.

## 5.7.4 Motorbikes

The Authority's total number of motor bikes stood at 177, out of which 166(94%) are functioning and 11(6%) are grounded.

## 5.8 Records Management

GRA in collaboration with the DFID commenced the process to set up a digitisation centre. Additionally, Records Management Surveys were carried out in all GRA offices (DTRD and Customs) for administrative efficiency.

## Chapter 6

# HUMAN RESOURCE

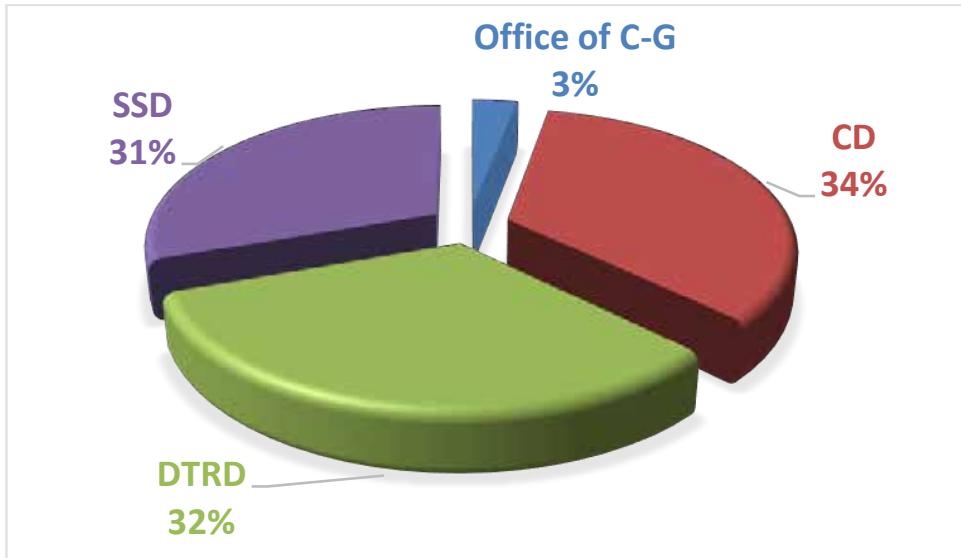
### 6.1 Staff Distribution by Grade and Division - 2019

The total staff strength as at the end of 2019 was 7,273. The breakdown by grades and divisions is shown in table 6.1 below:

Division	Office of C-G	CD	DTRD	SSD	Grand Total
Ag. C-G	1	-	-	-	1
Commissioner	3	-	-	-	3
Ag. Commissioner	0	1	-	1	2
DC	4	-	2	4	10
Ag. DC	1	3	2	-	6
AC	20	20	27	30	97
Ag. AC	0	6	3	-	9
CRO	34	115	166	65	380
PRO	34	176	323	81	614
SRO	69	278	372	179	898
RO	19	137	263	162	581
ARO I	21	569	925	362	1877
RA I	3	310	121	185	619
RA II	2	54	34	62	152
RA III	5	223	20	127	375
JRA I	-	322	68	188	578
JRA II	-	114	14	154	282
JRA III	2	100	3	166	271
JRA IV	1	55	3	407	466
JRA V	-	10	-	31	41
JRA VI	-	-	-	11	11
<b>TOTAL</b>	<b>219</b>	<b>2493</b>	<b>2346</b>	<b>2215</b>	<b>7273</b>

**Table 6.1: Staff Distribution**

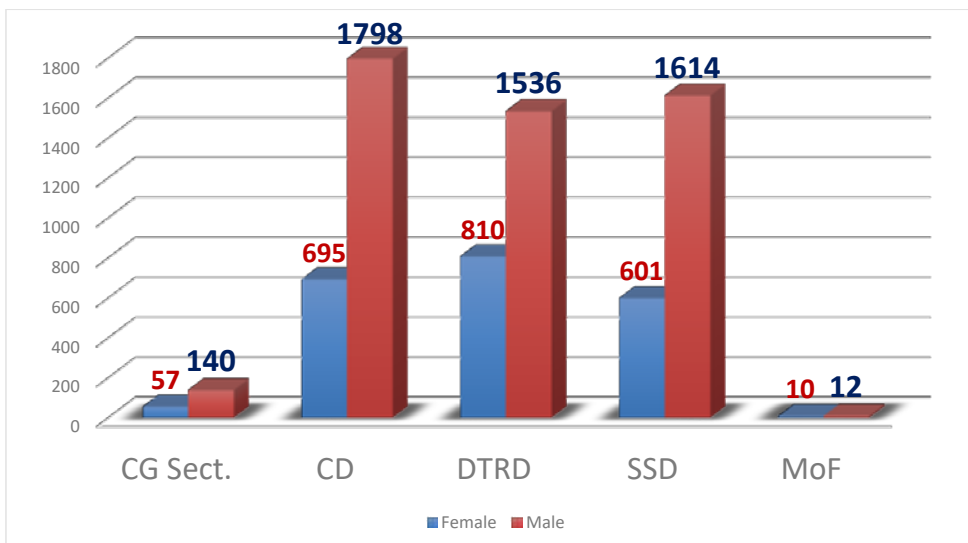
**Figure 6.1: Percentage Contribution by Division**



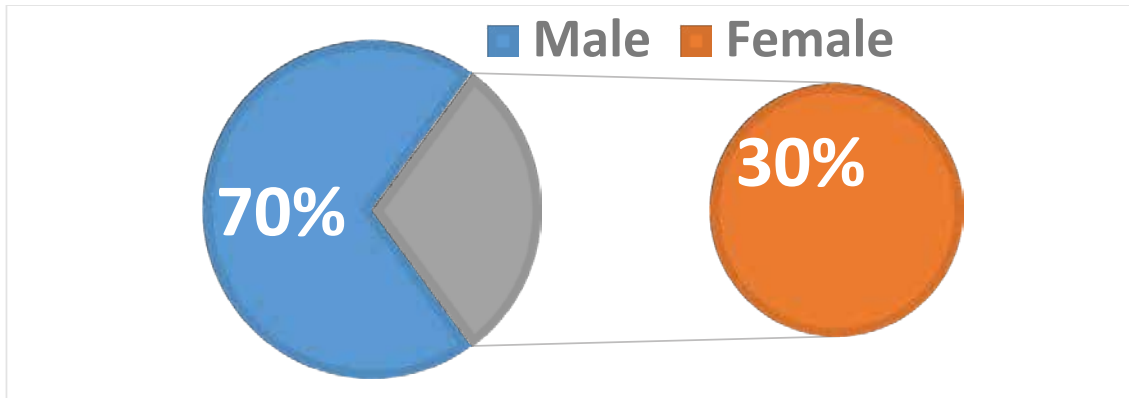
Division	Female	Male	Grand Total
CG Sect.	57	140	197
CD	695	1798	2493
DTRD	810	1536	2346
SSD	601	1614	2215
MoF	10	12	22
<b>Grand Total</b>	<b>2173</b>	<b>5100</b>	<b>7273</b>

**Table 6.2 : Distribution by Gender & Division**

**Figure 6.2: Percentage(%) Distribution of Gender by Division**



**Figure 6.3: Overall Percentage(%) Contribution by Gender**



## 6.2 Recruitment, Selection and Placement

### 6.2.1 Permanent Staff

A total of 1,178 officers were recruited. The breakdown is in the table 6.3 below.

Grades	SSD	CD	DTRD	MoF	CG	Total
COMM.	1	1			1	3
CRO			1			1
SRO	1	1				2
RO			1			1
ARO	19	100	560	1	2	682
RA I	16	100	44			160
RA III	2	4				6
JRA I	5	86	5			96
JRA II	2	78	6			86
JRA III		60	1			61
JRA IV	61	19				80
<b>Total</b>	<b>107</b>	<b>449</b>	<b>618</b>	<b>1</b>	<b>3</b>	<b>1,178</b>

**Table 6.3: Recruitment, Selection and Placement**

## 6.2.2 NABCO Interns

A total of 4,948 NABCO Interns were posted to the Authority.

## 6.2.3 National Service Personnel

A total of 1,393 personnel were posted to work with the Authority for the 2019/2020 National Service year.

## 6.2.4 Postings and Transfers

A total of 1,289 officers were posted to various offices. The breakdown of officers per division is indicated in table 6.4 below:

S/N	Division	No. of Officers
1	DTRD	736
2	CD	534
3	SSD	19
4	Total	1,289

**Table 6.4: Postings and Transfers**

## 6.3 Promotion

The total number of staff promoted was 1,069. This was made up of 699 Senior and 370 Junior Officers. Details of staff promoted are as shown in table 6.5 below

Category	Number of Candidates Promoted				
	CG'S	CD	DTRD	SSD	Total
PRO – CRO	6	41	35	8	90
SRO – PRO	8	86	120	22	236
RO – SRO	10	48	76	30	164
ARO – RO	4	56	50	63	173
Promotion to ARO					36
Promotion to RA I- JRA IV					370
<b>Total</b>	<b>28</b>	<b>231</b>	<b>281</b>	<b>123</b>	<b>1069</b>

**Table 6.5: Promotion**

## 6.4 Staff Attrition

A total of **273** staff exited the Authority. Breakdown as shown in table 6.6 below.

Category	No. of Staff	Percentage (%) Contribution
Retirement	198	72.53
Death	36	13.19
Resignation	16	5.86
Voluntary Retirement	8	2.93
Termination of Appointment	7	2.56
Vacation of Post	4	1.47
Dismissal	2	0.73
Summary Dismissal	1	0.37
Withdrawn	1	0.37
<b>Grand Total</b>	<b>273</b>	<b>100.00</b>

**Table 6.6 Staff Attrition**

## 6.5 Staff ID Cards

A total of 2,575 ID cards were issued to staff in eleven (11) offices including Head office.

## 6.6 Disciplinary Issues

Twenty-five staff were sanctioned for various infractions of the Collective Bargaining Agreement and Code of Ethics and Conduct.

## 6.7 Employee Wellbeing

In order to ensure the wellbeing of employees, a number of programmes including retirement preparedness workshops and quarterly health walks were organised.

Staff aged between 40 and 47 were sensitised to appreciate the life-challenging effect of retirement and to help staff build the emotional capacity to manage the retirement transition period. In all, 684 staff in the Bono, Bono East, Ahafo, Upper West, Upper East, Northern, Savannah, North East, Central, Eastern, Volta, Oti, Ashanti and Western, Western North Regions benefited from the Workshop.

Two (2) quarterly Health Walks were organised simultaneously at twelve (12) venues comprising ten (10) Regional Capitals, Aflao and Elubo. This was done to improve the health of staff and boost the psychological environment within the Authority.



## 6.8 Psychosocial Counselling

Progressive discussion has been held between the Authority and Ghana Health Service to offer psychosocial counselling service to staff nationwide.

## 6.9 Training and Development

The total training conducted involved 2,027 Staff. The details of training programmes conducted across the Divisions are shown in table 6.7 below:

S/N	Name of Programme	No of Participants
<b>Operational</b>		
1	Foundation training in the Professional Course in Taxation (PCT) Programme	601
2	PCT Intermediate for PROs & CRO (Southern Sector)	60
3	Review of GTOP Module (e-learning)	58
4	Provided Technical Support to Task Force Team-Operation Name and Shame	3
5	Double Taxation Agreement and Treaty Negotiation Training	69
6	Final review of Audit and Income Tax Module (E-Learning) in Power Point	14
7	Certificate In Investigating, Accounting & Forensic Auditing	5
8	Tax Revenue Assurance Training & Teammate Sensitisation Programme	26
9	Update on Ghana's Model Convention for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with Respect to Taxes on Income (DTA)	9
10	Sensitisation Workshop on E-Banking	53
11	Intellectual Property Rights	236
12	Authorised & Economic Operators(AEO) Validators	1
13	Wharf Course Group I & II	40
14	Train the Trainer on Revised Kyoto Convention	14
15	Seminar on Customs Administration for Developing Countries	2
16	Seminar on Economic Globalisation and made in China for Developing Countries	2
17	Training on UNIPASS & Train the Trainer Workshop on UNIPASS Ghana	39
18	Operator & Maintenance Training on Mobile Detection System	14
19	Rummaging of Means of Conveyance	10
<b>Sub Total</b>		<b>1225</b>



<b>Information, Communication and Technology</b>		
1	Oracle 12C	24
2	The Ghana InfoSec & IT Leaders Conference 2019	20
3	Certified Info Systems Auditor (CISA) Programme	2
4	Microsoft Excel	115
5	Development of Content Material for some IT Training Programmes	12
6	Ghana Association of Restructuring and Insolvency (GARIA) Master class on the new companies Act 2019 (Act 1992)	5
7	Seminar on Customs Trade Facilitation for Developing Countries	2
8	Academic Course Work on Customs Operational Laws and Preventive Duties (Classification, Valuation, Rules of Origin, Customs Regimes (Imports, Exports and Warehousing), Passenger Profiling for Both Junior and Senior Cadets.	465
<b>Sub Total</b>		<b>645</b>
<b>Performance Management</b>		
1	Enhance your ability to write specification and prepare procurement strategies and quality documents	1
2	Regional course on productivity enhancement for executive assistants and personal secretaries to CEOs	1
3	Customer Service Training: Enhancing the user experience of public service institutions	4
4	Evaluating and Implementing Internal Controls In Organisations	5
5	Digital Transformation and Fintech	9
6	Contract Management	2
7	HR Policies & Performance Management System & Performance Bonus	1
8	Trainer Training on Integrity	3
9	Women In Leadership	3
10	Performance Management System for Directors in the Public Services	1
<b>Sub Total</b>		<b>30</b>



<b>National Security</b>		
1	Certificate in Cyber Intelligence & Forensics	2
2	Security Awareness Programme	25
3	Security Alertness on Kidnapping and Terrorism	15
4	Sensitisation on Inspection and Clearance of Used & New Electrical Equipment Under Hazardous and Electronic Waste Control Mgt	31
5	Intelligence Gathering	13
6	Evidence Gathering and Preservation	38
7	Workshop for Crime Officers	3
<b>Sub Total</b>		<b>127</b>
<b>Grand Total</b>		<b>2,027</b>

**Table 6.7: Training and Development**



## Chapter 7

# COMMUNICATION AND SOCIAL ACTION

### 7.1 Social Action

#### 7.1.1 Corporate Social Responsibility

GRA's Corporate Social Responsibility (CSR) policy is a reflection of our efforts as a responsible corporate organisation that gives back to society and builds trust with its stakeholders. Our primary objective is to portray a positive and socially responsible image.

We are guided by:

- The need to invest in and help to improve the livelihood of deprived people in society
- The need to be transparent, accountable, and be inclusive in carrying out CSR activities
- The need to contribute to the economic empowerment of the people of Ghana

#### 7.1.2 CSR Initiatives

Our CSR initiatives hinge on six (6) thematic areas as follows:

1. **Culture & Humanitarian Activities:** We assisted with cash and in kind to Ahyiyem Queen Mothers and Homowo Festival of the Osu Traditional Council. We supported NADMO with 60 pairs of Wellington Boots, donated 20 sewing machines to the Forces Technical Senior High School at Burma Camp, Accra and provided 100 Mono Desks to 3 schools in Peki in the Volta Region.
2. **Water & Sanitation:** To help the country achieve a sustainable environment by 2030, GRA supported the National Sanitation drive in 4 regions by organising clean-up exercises and donating dustbins to communities.
3. **Health & Safety:** To support the delivery of health needs and promote wellbeing, GRA assisted the Ghana Heart Foundation with an amount of GH¢5,000.00.
4. **Mentoring Activities:** In order to boost the enthusiasm in the youth to pay taxes, influence behaviours and professional growth, GRA hosted students from All Nations



University College, Accounting Students of the University of Ghana, KNUST Actuarial Science Students Association, Central University Economics Students Association, Pentecost University College Accounting Students, Youth Shapers Africa Youth Camp and Jobs for the Youth & Employment.

5. Partnerships & Sponsorship: GRA partnered with twenty-five other institutions and organisations to provide assistance to some communities in which it operates. These institutions were the Kofi Annan International Peacekeeping Training Centre; P. Safety Foundation; Punctuality Foundation; British Council-Ghana; Ghana Police Service; Firmus Advisory, Ghana Shippers Authority etc.
6. Projects: GRA completed two (2) projects it initiated in the previous year. These were the renovation of buildings and facilities for the socially disadvantaged groups. Renovation works were carried out at the male wards of the Accra Psychiatric Hospital and Aged Center, Osu.



Officers from Cape Coast and Takoradi offices in a cleanup exercise



GRA donates sewing machines to the Forces Senior High School in Accra



Junior Shapers Africa an educational Non-Profit Organisation visits GRA

*From Left to Right: Col. Kwadwo Damoah (Rtd) Commissioner Customs, Mr. Emmanuel Kofi Nti Commissioner-General GRA*



Jobs for the Youth: participants being sensitised on the need to pay taxes



## 7.2 Sporting Environment

The Authority's contribution to the Sports sector in 2019 was phenomenal. GRA participated in the various sporting disciplines in both local and international competitions. It is worth noting that 80% of our sports men and women represented Ghana in various national assignments.

Our continuous contribution and support to the development of Sports was recognised by the Ghana Sports Writers Association during the 44<sup>th</sup> SWAG Awards. The Authority was honoured as the best sports institution whilst Mr. Osei Boakye Yiadom and Ms. Mavis Berko received the best hockey coach and best female hockey player awards respectively. In addition, head of sports, Mr Ebenezer Frimpong has been elevated to a number of local and international positions including Head Coach of the Ghana National Hockey Team, Africa Hockey Federation Athletes Committee Member among others. Highlights of Sports activities and medals won are shown in table 7.1 below:

No.	Name of Competition	Venue & Date	Medals Won	
			Ladies	Men
<b>Hockey</b>				
1.	Greater Accra Hockey League	Accra March - October	Gold	Silver
2.	Greater Accra Hockey Gala	Accra 20 <sup>th</sup> March 2019	Gold	Silver
3.	T – Tommy Hockey Tournament	Kumasi 29 <sup>th</sup> June – 2 <sup>nd</sup> July	Gold	Gold
4.	Greater Accra Festival Hockey Knockout	Accra April – June 2019	Gold	Bronze
5.	Oguaa Fetu Festival Hockey Tournament	Cape coast 1 <sup>st</sup> – 3 <sup>rd</sup> Sept. 2019	Gold	Gold
6.	Africa Hockey Club Championship	Cairo – Egypt 1 <sup>st</sup> – 10 <sup>th</sup> Dec. 2019	Silver	Fifth (5 <sup>th</sup> )
<b>Basketball</b>				
7.	Greater Accra Basketball League	Accra April - September	Silver	Gold
8.	LOYA Basketball Top 8 Tournament	Cape Coast January, 2019	Silver	Gold
9.	International Basketball Series	Nairobi – Kenya May, 2019	Bronze	Gold
10.	West Africa Zone Three Championship	Benin November. 2019	4 <sup>th</sup>	Bronze
<b>Table Tennis</b>				
11.	National Table Tennis League	Accra April - October	Bronze	Silver
12.	D. G. Hathiramani Championship	Accra September 2019	Silver	Silver
13.	Invitational Championship	Accra 14 <sup>th</sup> July 2019	Bronze	Bronze



<b>Athletics</b>				
<b>14.</b>	First Athletics Circuit	Takoradi 26 -27 January	4 Gold 3 Silver 2 Bronze	5 Gold 2 Silver
<b>15.</b>	Second Athletics Circuit	Cape Coast 23 - 24 February	3 Gold 3 Silver 1 Bronze	3 Gold 4 Bronze
<b>16.</b>	Third Athletics Circuit	Kumasi June, 2019	5 Gold 3 Silver	3 Gold 6 Bronze
<b>17.</b>	Forth Athletics Circuit	Tamale July, 2019	2 Gold 4 Silver 2 Bronze	4 Gold 2 Silver 4 Bronze
<b>18.</b>	Senior Championship	Kumasi 29 <sup>th</sup> June-2 <sup>nd</sup> July 2019	3 Gold 1 Silver 5 Bronze	4 Gold 3 Silver 2 Bronze
<b>Soccer</b>				
<b>19.</b>	Tema Corporate League	Tema February - September 2019		Gold
<b>20.</b>	Kotoro Cup	Kumasi 29 <sup>th</sup> June - 2 <sup>nd</sup> July 2019		Gold
<b>21.</b>	Oguaa Fetu Festival Challenge Cup	Cape Coast 1 <sup>st</sup> - 3 <sup>rd</sup> Sept		Silver
<b>22.</b>	Tema Metro Knockout Cup	Tema June 2019		Silver
<b>23.</b>	Tema Metro Champion Of Champions	Tema August 2019		Silver

**Table 7.1: Sporting Environment**



# Sports



*Athletics*



*Basketball*







**Football**



**Medals & trophy won**

## Chapter 8

# CHALLENGES

### 8.1 Large Informal Sector

The informal sector is hard to tax due to the small nature of their businesses as well as poor record keeping. As a result, the Authority is unable to distinguish the taxpayers' income as basis for taxation.

### 8.2 Aggressive Tax Planning and Evasion

Aggressive Tax Planning and Evasion Schemes have resulted in the loss of revenue to the Authority.

### 8.3 High Compliance Cost

The high cost of compliance in terms of accessing tax offices has impeded efficient tax administration.

### 8.4 Inadequate Trained Staff

Highly trained staff are instrumental in the assessment and collection of tax revenue. However, specialised training must be continuously organised in order for staff to be abreast with the ever changing business environment eg e-commerce.

### 8.5 Inadequate Logistics

The availability of logistics such as stationery, vehicles, telecommunication office/residential accommodation, equipment – computers, printers, photocopiers, etc are key to an efficient administration of the Authority. However, due to budgetary limitations, some Tax Offices and Collections are constrained in their quest to deliver excellent service to taxpayers.

### 8.6 Inadequate Funding for Tax Education Programmes

Inadequate funding for tax education Programmes on the tax laws and benefits to be derived from paying taxes has resulted in low tax culture and voluntary compliance among the tax paying public.

### 8.7 System Downtime

Technical challenges such as slowdown, systems breakdown, inability to access attached documents and non-reflection of payments made in some instances have impeded the smooth running of the GCMS and TRIPS for revenue mobilisation and timely revenue reporting.

## Chapter 9

# OUTLOOK FOR 2020

### 9.1 Projected Revenue Strategies and Enhancement Measures for 2020

GRA has been tasked to collect total tax revenue of GH¢47,253.94 million which represents a 7.6 percent increase over the GH¢43,907.12 million collected in 2019. Customs Division is earmarked to collect GH¢11,560.19 million while the Domestic Tax is expected to rake in GH¢33,992.71 million. These figures represent a nominal growth of 10.2 percent and 6.7 percent respectively.

The following strategies and enhancement measures have been put in place for implementation to facilitate the realisation of the 2020 target.

#### 9.1.1. Modernisation and Risk Management

GRA will ensure automation of its processes in all DTRD offices across the country to eliminate manual processes by 2021 through enforcement of electronic filing, payment and tracking of taxes. In addition, GRA will make it possible for taxpayers to pay taxes through banks and ensure that all digital modules on Integrated Tax Application and Preparation System (ITAPS) are online in 12 months. Customs on the other hand, will introduce elite examination teams, standardise examination protocols, and implement deterrent measures for wrong/false declarations.

#### 9.1.2 Structural Transformation

GRA will foster a performance-oriented, result-driven culture by ensuring that every job in DTRD has performance management to improve Customer Service and staff excellence aimed at improving tax administration. Additionally, GRA will introduce fast-track lanes and create a true single window in terms of Customs processes. Besides, GRA will strengthen internal affairs and improve the Whistle Blower Policy.

#### 9.1.3 Review Tax Laws and incorporate Base Erosion and Profit Shifting (BEPS)

GRA will review the current laws and include a requirement for taxpayers to disclose their aggressive tax planning arrangements, under the relevant BEPS action points in existing legislation. The adoption of the mandatory disclosure will help reinforce the general anti-avoidance rules in the income tax law, which gives the Commissioner-General the power



to re-characterise or disregard an arrangement that is entered into or carried out as part of a tax avoidance scheme.

#### **9.1.4 Taxation of Electronic Commerce**

GRA will review and strengthen the current legislation and regulatory framework and provide administrative guidelines for taxation of e-services and the digital economy. This will be done by increasing technological capacity and upskill of staff in order to effectively deal with tax evasion associated with e-commerce.

#### **9.1.5 Passing the Revenue Administration Regulations and Transfer Pricing Regulations**

GRA will initiate processes that will help enact Revenue Administration Regulations and Transfer Pricing Regulations to stem revenue leakages.

#### **9.1.6 Enforcement**

GRA will pursue vigorous enforcement through the Debt Management, Compliance and Enforcement activities aimed at creating a uniform organisational approach to debt recovery and compliance.

#### **9.1.7 Audits**

GRA will increase its Audit activities and set up an oversight audit Quality Assurance Unit to check audits carried out by the regular tax auditors.

## Chapter 10

# FINANCIAL STATEMENT

### STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31-12-2019

REVENUE	NOTE	BUDGET GH¢	ACTUAL CURRENT GH¢	ACTUAL PREVIOUS GH¢
GoG Subvention/ Retention	2	1,206,243,260	1,115,868,884	872,826,831
Internally Generated Fund	3	-	-	-
Donor	4	-	5,539,291	5,620,904
Other Revenue	5a	-	43,514,583	55,696,935
<b>TOTAL REVENUE</b>		<b>1,206,243,260</b>	<b>1,164,922,758</b>	<b>934,144,670</b>
<b>EXPENDITURE</b>				
Compensation of Employees	8	767,028,952	877,100,505	681,098,544
Goods and Services	9	264,971,560	239,510,243	217,717,583
Consumption of Fixed Asset	10	-	43,914,588	35,517,252
Social Benefits	13	14,037,450	46,454,433	15,640,782
Other Expenses	14	20,751,680	17,983,310	33,393,694
<b>TOTAL EXPENDITURE</b>		<b>1,066,789,642</b>	<b>1,224,963,079</b>	<b>983,367,856</b>
<b>SURPLUS/(DEFICIT)</b>		<b>139,453,618</b>	<b>(60,040,321)</b>	<b>(49,223,186)</b>





## STATEMENT OF YEAR TO DATE REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31-12-2019

REVENUE	NOTE	ANNUAL BUDGET GH¢	YTD BUDGET GH¢	YTD ACTUAL GH¢	YTD BUDGET VARIANCE GH¢
GoG Subvention	2	1,206,243,260	1,206,243,260	1,115,868,884	(90,374,376)
					-
					-
Donor	4	-	-	5,539,291	5,539,291
					-
Other Revenue	5a	-	-	43,514,583	43,514,583
<b>TOTAL REVENUE</b>		<b>1,206,243,260</b>	<b>1,206,243,260</b>	<b>1,164,922,758</b>	<b>(41,320,502)</b>

EXPENDITURE					
Compensation of Employees	8	767,028,952	767,028,952	877,100,505	(110,071,553)
Goods and Services	9	264,971,560	264,971,560	239,510,243	25,461,317
Consumption of Fixed Capital	10	-	-	43,914,588	(43,914,588)
Social Benefits	13	14,037,450	14,037,450	46,454,433	(32,416,983)
Other Expenses	14	20,751,680	20,751,680	17,983,310	2,768,370
<b>TOTAL EXPENDITURE</b>		<b>1,066,789,642</b>	<b>1,066,789,642</b>	<b>1,224,963,079</b>	<b>(158,173,437)</b>
<b>SURPLUS/(DEFICIT)</b>		<b>139,453,618</b>	<b>139,453,618</b>	<b>(60,040,321)</b>	<b>(199,493,939)</b>



## STATEMENT OF FINANCIAL POSITIONS AS AT 31-12-2019

ASSETS	NOTES	CURRENT	PREVIOUS
<b>Current Assets</b>			
Cash and Cash Equivalents	19	95,906,547	77,727,348
Receivables	20	102,928,974	68,686,822
Inventories	21	17,588,177	15,439,056
<b>Total</b>		<b>216,423,698</b>	<b>161,853,226</b>
<b>Non Current Assets</b>			
Investment	22	-	-
Property, plant and Equipment	23	399,187,003	370,479,679
Work-In-Progress	24	19,975,301	17,490,883
<b>Non-Current Assets</b>		<b>419,162,304</b>	<b>387,970,561</b>
<b>Total ASSETS</b>		<b>635,586,002</b>	<b>549,823,787</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts Payables	25	346,732,239	200,929,704
Trust Monies	26	-	-
Short term borrowings	27	-	-
<b>Total</b>		<b>346,732,239</b>	<b>200,929,704</b>
<b>NON CURRENT LIABILITIES</b>			
Long-term borrowings	28	-	-
<b>Total Non Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>288,853,763</b>	<b>348,894,084</b>
<b>FINANCED BY:</b>			
Accumulated fund b/f		348,894,084	398,117,270
Surplus/ (deficit) for the year		(60,040,321)	(49,223,186)
<b>NET WORTH</b>		<b>288,853,763</b>	<b>348,894,084</b>



## STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31-12-2019

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	CURRENT GH¢	PREVIOUS GH¢
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>			
GoG Grant		-	-
Retention	2	1,115,868,884	872,826,831
IGF REVENUE	3	-	-
Donor	4	5,539,291	5,620,904
Other Revenue	5a	41,490,989	55,378,463
Other Receipts	5b	160,000,000	129,833,647
<b>Total Receipt</b>		<b>1,322,899,164</b>	<b>1,063,659,844</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>			
Compensation of Employees	8	840,134,819	681,098,544
Goods and Services	9	207,653,085	221,299,941
Interest	11	-	-
Government Subsidies	12	-	-
Social Benefit	13	46,454,433	15,640,782
Other Expenses	14	17,974,038	33,393,694
Other Payments	18	53,301,129	40,685,339
<b>Total Payment</b>		<b>1,165,517,503</b>	<b>992,118,300</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>157,381,661</b>	<b>71,541,544</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>			
<b>Purchase of Non financial assets</b>			
Fixed Asset	15	72,621,912	76,288,898
Work-In-Progress	15	2,484,418	213,694
<b>Total Acquisition of Asset</b>		<b>75,106,330</b>	<b>76,502,592</b>
<b>Disposal of Non financial Asset</b>			
Fixed Asset	5a	238,221	318,472
Work-In Progress		-	-
<b>Total</b>		<b>238,221</b>	<b>318,472</b>



<b>Net cashflow from investment in Non Financial Assets</b>		<b>(74,868,109)</b>	<b>(76,184,121)</b>
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>			
<b>Acquisition of Financial assets</b>	<b>17</b>		
Loans		29,623,667	26,015,853
Shares		-	-
Advances		143,310,526	134,905,490
Prepayments		35,667,351	
<b>Total Acquisition Financial Assets</b>		<b>208,601,545</b>	<b>160,921,343</b>
<b>Recovery of Financial Asset</b>	<b>7</b>		
Loans		25,851,185	23,714,216
Shares		-	-
Advances		118,416,006	139,527,652
<b>Total Disposal of Financial Asset</b>		<b>144,267,191</b>	<b>163,241,868</b>
<b>Net cashflow from investment in financial assets</b>		<b>(64,334,354)</b>	<b>2,320,525</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
<b>BORROWINGS</b>			
Inflow		-	-
Outflow		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>		<b>(139,202,463)</b>	<b>(73,863,595)</b>
<b>NET CHANGE IN STOCK OF CASH</b>		<b>18,179,198</b>	<b>(2,322,051)</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<b>77,727,348</b>	<b>80,049,399</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		<b>95,906,546</b>	<b>77,727,348</b>

## STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31-12-2019

RECEIPTS	NOTE	BUDGET GH¢	ACTUAL CURRENT GH¢	ACTUAL PREVIOUS GH¢
GoG Subvention/ Retention	2	<b>1,206,243,260</b>	1,115,868,884	872,826,831
Internally Generated Fund	3	-	-	-
Donor	4	-	5,539,291	5,620,904
Other Receipts	5a	-	41,729,211	55,696,935
Other Receipts	5b	-	160,000,000	129,833,647
Loans Received	6	-	-	-
Recovery of Financial Asset	7	-	144,267,191	163,241,868
<b>TOTAL RECEIPTS</b>		<b>1,206,243,260</b>	<b>1,467,404,576</b>	<b>1,227,220,184</b>
<b>PAYMENTS</b>				
Compensation of Employees	8	767,028,952	840,134,819	681,098,544
Goods and Services	9	264,971,560	207,653,085	221,299,941
Social Benefits	13	14,037,450	46,454,433	15,640,782
Other Expenses	14	20,751,680	17,974,038	33,393,694
Non-Financial Asset	15	-	75,106,330	76,502,592
Acquisition Financial Asset	17	139,453,618	208,601,545	160,921,343
Other Payment	18	-	53,301,129	40,685,339
<b>TOTAL PAYMENTS</b>		<b>1,206,243,260</b>	<b>1,449,225,378</b>	<b>1,229,542,235</b>
Net Receipts/ (Payments)		-	18,179,198	(2,322,051)
Cash and Bank Balance as at ....(Opening)		-	77,727,348	80,049,399
<b>Cash and Bank Balance at ....(Closing)</b>		<b>-</b>	<b>95,906,547</b>	<b>77,727,348</b>



## STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31-12-2019

RECEIPTS	NOTE	ANNUAL BUDGET GH¢	YTD BUDGET GH¢	YTD ACTUAL GH¢	YTD BUDGET VARIANCE GH¢
GoG Subvention/ Retention	2	1,206,243,260	1,206,243,260	1,115,868,884	(90,374,376)
Internally Generated Fund	3	-	-	-	-
Donor	4	-	-	5,539,291	5,539,291
Other Receipts	5a	-	-	41,729,211	41,729,211
Other Receipts	5b	-	-	160,000,000	160,000,000
Loans Received	6	-	-	-	-
Recovery of Financial Asset	7	-	-	144,267,191	144,267,191
<b>TOTAL RECEIPTS</b>		<b>1,206,243,260</b>	<b>1,206,243,260</b>	<b>1,467,404,576</b>	<b>261,161,316</b>
<b>PAYEMENTS</b>					
Compensation of Employees	8	767,028,952	767,028,952	840,134,819	(73,105,867)
Goods and Services	9	264,971,560	264,971,560	207,653,085	57,318,475
Interest	11	-	-	-	-
Subsidy	12	-	-	-	-
Social Benefits	13	14,037,450	14,037,450	46,454,433	(32,416,983)
Other Expenses	14	20,751,680	20,751,680	17,974,038	2,777,642
Non-Financial Asset	15	-	-	75,106,330	(75,106,330)
Loan Repayments	16	-	-	-	-
Acquisition Financial Asset	17	139,453,618	139,453,618	208,601,545	(69,147,927)
Other Payment	18	-	-	53,301,129	(53,301,129)
<b>TOTAL PAYMENTS</b>		<b>1,206,243,260</b>	<b>1,206,243,260</b>	<b>1,449,225,378</b>	<b>(242,982,118)</b>
Net Receipts/ (Payments)		-	-	18,179,198	18,179,198
Cash and Bank Balance as at ....(Opening)		-	-	77,727,348	-
<b>Cash and Bank Balance at ....(Closing)</b>		<b>-</b>	<b>-</b>	<b>95,906,547</b>	<b>-</b>

# Notes to the Financial Statements

## 1. Summary of significant accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

### (a) Basis of preparation

The basis of accounting adopted for the preparation of the 2019 financial statements progressed from Modified Cash Basis towards the International Public Sector Accounting Standards (IPSAS) Accrual Basis. The measurement basis applied is the historical cost basis, except where otherwise stated in the accounting policies below. The financial statements are presented in Ghana Cedis.

### (b) Comparative figures

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year.

### (c) Inventories

The Authority's inventory is comprised of stationery, printed materials, value books and, general and office consumables not issued out of stores. Inventories are stated at cost for the year. Cost is determined using the first-in, first-out (FIFO) method.

### (d) Debtors

The Authority's debtors comprised of staff loans and accounts receivables. Debtors are shown at their book values.

### (e) Cash and Cash Equivalents

Cash and cash equivalents are carried in the statement of financial position at cost. Cash and cash equivalents comprise cash on hand and balance with banks.

### (f) Creditors

Creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Creditors are recognised at fair value.

### (g) Borrowing

Borrowings are recognised at the transaction price (that is the present value of cash payable to the lender, including transaction costs). Interest expense is capitalised and included in the cost of asset acquired and shown in the statement of financial position. Borrowings are classified as current liabilities.

**(h) Revenue**

Ghana Revenue Authority (GRA) receives retention of not more than 3% of revenue collected in accordance with section 21(2) of Ghana Revenue Authority Act 2009 (Act 791).

Revenue is recognised when the retention is credited to the Ghana Revenue Authority bank accounts by Bank of Ghana.

**(i) Grants**

Grants are assistance provided by government and other donor partners by transfer of resources (either monetary or non-monetary) to the Ghana Revenue Authority.

Grant related to assets are presented by deducting the grant from the asset's carrying amount. Grant relating to income is reported as part of other income.

**(j) Property and Equipment**

Items of Property and equipment are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. The cost of self-constructed assets includes the cost of materials and direct labour and any other costs directly attributable to bringing the asset to a working condition for intended use.

Freehold land is not depreciated. Depreciation of other assets is charged so as to allocate the cost of the assets less their residual value over their estimated useful lives, using the straight-line method. The annual rates in use are as follows:

<b>Asset Class</b>	<b>Number of Years</b>
Building	50
Trains, Water & Irrigation System, Ships & Vessel	20
Plants, Machinery, Electrical Network, Runways and Furniture & Fittings	10
Servers, Network and ICT Equipment	7
Transport Equipment	5
Sewers	2
Uninterrupted Power Supply, Interior Development	1
Computer Software & License	5



### **(k) Intangible Assets – Computer Software**

Costs associated with maintaining computer software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Authority are recognised as intangible assets when the following criteria are met:

- i. it is technically feasible to complete the software product so that it will be available for use;
- ii. management intends to complete the software product and use or sell it;
  - there is an ability to use or sell the software product;
  - it can be demonstrated how the software product will generate probable future economic benefits;
  - adequate technical, financial and other resources to complete the development and to use or sell the software product are available; and
- iii. The expenditure attributable to the software product during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software product include the software development employee costs and an appropriate portion of relevant overheads.

Other development expenditures that do not meet these criteria are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period.

Computer software development costs recognised as assets are amortised over five years.

### **(l) Foreign Transactions**

Transactions denominated in foreign currencies have been translated into the local currency (Ghana cedis) at the rate of exchange prevailing at the date of the transactions. Balances at balance sheet date are stated at rates at the balance sheet date.

### **(m) Employee Benefits**

The Authority operates a defined benefit and defined contribution pension schemes. The defined benefit plan defines an amount of pension benefit that an employee will receive on retirement, dependent on grade and years of service.

The defined contribution scheme is funded through payments to trustee-administered funds on a monthly basis. The Authority pays fixed contributions to the scheme.

The Authority's contributions to these pension schemes are charged to the income statement in the year in which they fall due.

**NOTES TO THE ACCOUNTS**

	SCHEDULE	CURRENT GH¢	PREVIOUS GH¢
<b>2 GoG Subvention/Retention (Warrant)</b>	1		
Compensation of Employees		754,436,995	570,943,542
Goods and Services		230,708,499	226,979,947
Asset		130,723,390	74,903,342
<b>TOTAL REVENUE</b>		<b>1,115,868,884</b>	<b>872,826,831</b>
<i>LESS:</i>			
Untransferred warrants		-	-
<b>TOTAL RECEIPT (BTA)</b>		<b>1,115,868,884</b>	<b>872,826,831</b>
<b>3 IGF Receipt</b>	2		
Rates		-	-
Land & Royalties		-	-
Lincenses		-	-
Fees		-	-
Fines		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>
<i>LESS:</i>			
Unretained IGF		-	-
<b>TOTAL REVENUE</b>		<b>-</b>	<b>-</b>
<b>4 Donor Inflow</b>			
GIZ		24,592	166,500
DFID - RRP		3,736,819	5,454,404
DFID - BEEP		1,777,880	-
Donor 4		-	-
<b>TOTAL</b>		<b>5,539,291</b>	<b>5,620,904</b>
<b>5a Other Revenue</b>			
Sale of Tender Documents		18,210	93,713
TCC Fees		88,498	96,711
Disposal of Assets		238,221	689,347
Sale of Export Forms		-	21,400
Rents of Land, Buildings and Hou		1,350,566	822,739
Sale of Value Books		294,893	274,630
Miscellaneous		1,626,595	773,770
Classification & Valuation Income		39,897,599	52,924,624
<b>TOTAL</b>		<b>43,514,583</b>	<b>55,696,935</b>
<i>LESS:</i>			
Unreceipted Income		1,785,372	-



<b>5b</b>	<b>TOTAL</b>		<b>41,729,211</b>	<b>55,696,935</b>
	<b>Other Receipts</b>			
	Withholding		-	<b>1,224,022</b>
	General Refund/Other liabilities		<b>160,000,000</b>	<b>127,052,473</b>
	P.A.Y.E		-	<b>1,557,152</b>
	<b>TOTAL</b>		<b>160,000,000</b>	<b>129,833,647</b>
<b>6</b>	<b>Loans Received</b>			
	Creditor 1		-	-
	Creditor 2		-	-
	<b>TOTAL</b>		-	-
<b>7</b>	<b>Recovery of Financial Asset</b>			
	Staff Loan Repayment		25,851,185	23,714,216
	Other Advances Recovered		118,416,006	139,527,652
	<b>TOTAL</b>		<b>144,267,191</b>	<b>163,241,868</b>
<b>8</b>	<b>Compensation of Employees</b>	<b>3</b>		
	Established Position		394,566,013	299,334,125
	Non Established Post		1,627,488	4,484,880
	Allowances		393,580,006	310,470,877
	13.5% SSF Contribution		49,714,131	40,081,460
	Gratuity		8,406,527	7,675,946
	End of Service Benefit (ESB)		29,206,338	19,051,255
	<b>TOTAL</b>		<b>877,100,505</b>	<b>681,098,544</b>
	<i>LESS:</i>			
	Unpaid Compensation		36,965,686	-
	<b>TOTAL PAYMENT</b>		<b>840,134,819</b>	<b>681,098,544</b>
<b>9</b>	<b>Goods and Services</b>	<b>3</b>		
	Materials and Office Consumables		53,120,454	34,763,578
	Utilities		28,334,839	25,547,760
	General Cleaning		10,244,502	5,398,305
	Rentals		15,939,413	8,709,854
	Travel and Transport		82,862,883	82,390,994
	Repairs and Maintenance		15,945,802	11,176,951
	Training, Seminar and Conference		25,563,568	40,452,099
	Consultancy Expenses		6,289,191	7,564,006
	Special Services		1,013,394	1,498,765
	Other Charges and Fees		196,196	215,271
	<b>TOTAL</b>		<b>239,510,243</b>	<b>217,717,583</b>
	<i>LESS:</i>			
	Unpaid Goods & Services		31,857,158	-
	<b>TOTAL PAYMENT</b>		<b>207,653,085</b>	<b>217,717,583</b>



<b>10</b>	<b>Consumption of Fixed Asset</b>			
	Buildings		3,948,344	2,481,628
	Plant and Machinery		2,062,856	1,848,141
	Furniture and Fittings		2,203,631	1,341,311
	Office Equipment		1,838,855	1,367,536
	Motor Vehicles		10,480,492	7,125,888
	Residential Furniture		752,739	123,857
	Computers & Accessories		1,515,535	408,809
	Communication Equipment		340,129	166,133
	Preventive Equipment		1,088,213	1,012,232
	Laboratory Equipment		50,959	8,882
	Amortization- Computer Software		19,632,836	19,632,836
			<b>43,914,588</b>	<b>35,517,252</b>
<b>11</b>	<b>Interest</b>	3		
	External Interest Cost		-	-
	Domestic Interest Cost		-	-
	<b>TOTAL</b>		-	-
	<i>LESS:</i>		-	-
	Unpaid Interest		-	-
	<b>TOTAL PAYMENT</b>		-	-
<b>12</b>	<b>Government Subsidies</b>	3		
	Utility		-	-
	Fertilizer		-	-
	<b>TOTAL</b>		-	-
	<i>LESS:</i>		-	-
	Unpaid Subsidy		-	-
	<b>TOTAL PAYMENT</b>		-	-
<b>13</b>	<b>Social Benefits</b>	3		
	National Health Ins. Scheme		24,319,923	4,570,180
	Workman Compensation		12,401,779	195,830
	Staff Welfare Expenses		8,694,263	9,808,497
	Refund of Medical Expenses		1,038,469	1,066,275
	<b>TOTAL</b>		<b>46,454,433</b>	<b>15,640,782</b>
	<i>LESS:</i>			
	Unpaid Social Benefit		-	-
	<b>TOTAL PAYMENT</b>		<b>46,454,433</b>	<b>15,640,782</b>

<b>14</b>	<b>Other Expenses</b>	<b>3</b>		
	Insurance and compensation		6,057,124	14,125,420
	Professional fees		638,187	1,611,342
	Court Expenses		319,403	121,786
	Other Charges		1,045,333	688,500
	Awards & Rewards		1,712,508	1,965,103
	Donations		2,012,124	526,168
	Contributions		3,090,950	7,733,658
	Tuition Fees		1,186,073	3,359,463
	Grants to Employees & Households		1,921,608	3,262,255
	<b>TOTAL</b>		<b>17,983,310</b>	<b>33,393,694</b>
	<i>LESS:</i>			
	Unpaid Other Expenses		9,272	-
	<b>TOTAL PAYMENT</b>		<b>17,974,038</b>	<b>33,393,694</b>
<b>15</b>	<b>Non-Financial Assets</b>	<b>3</b>		
	Fixed asset		67,883,396	50,241,202
	Work In Progress		2,484,418	213,694
	Intangible Assets		4,738,516	26,047,697
	<b>TOTAL</b>		<b>75,106,330</b>	<b>76,502,592</b>
<b>16</b>	<b>Loans Repayment</b>			
	Creditor 1		-	-
	Creditor 2		-	-
	Creditor 3		-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
<b>17</b>	<b>Acquisition Financial Asset</b>			
	Staff Loan Issued		29,623,667	26,015,853
	Other Advances		143,310,526	134,905,490
	Prepayments		35,667,351	-
	<b>TOTAL</b>		<b>208,601,545</b>	<b>160,921,343</b>
<b>18</b>	<b>Other Payment</b>			
	Supplier Liability		-	6,705,998
	5.5% SSNIT		9,788,850	513,730
	Unions and Welfare		6,686,486	4,683,829
	Payable - Services		2,733,400	28,781,782
	Withholding		1,384,330	-
	General Refund		15,000,000	-
	P.A.Y.E		17,708,062	-
	<b>TOTAL</b>		<b>53,301,129</b>	<b>40,685,339</b>
<b>19</b>	<b>Cash and Cash Equivalent</b>			
	GRA Salary Account		2,901,706	33,142,378
	GRA Operational Account		93,004,841	44,584,970
	<b>TOTAL</b>		<b>95,906,547</b>	<b>77,727,348</b>



<b>20</b>	<b>Receivables</b>			
	Loans		19,913,904	16,141,421
	Advances		25,763,575	22,371,906
	Prepayment		18,079,174	14,289,396
	Other Receivables		39,172,321	15,884,098
	<b>TOTAL</b>		<b>102,928,974</b>	<b>68,686,822</b>
<b>21</b>	<b>Inventory</b>		<b>17,588,177</b>	<b>15,439,056</b>
<b>22</b>	<b>Investments</b>			
	Bonds		-	-
	Stocks		-	-
	Fixed Deposits		-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
<b>23</b>	<b>Property, Plant and Equipment</b>	5		
	Dwellings		125,643,581	-
	Non Residential Buildings		107,771,692	212,446,668
	Transport Equipment		83,077,927	71,570,470
	Other machinery and equipment		147,521,617	112,114,283
	Intangible Assets		135,463,713	130,725,197
	<b>TOTAL</b>		<b>599,478,531</b>	<b>526,856,619</b>
	<i>LESS:</i>			
	Accumulated Depreciation	5	200,291,529	156,376,940
	<b>NET BOOK VALUE</b>		<b>399,187,003</b>	<b>370,479,679</b>
<b>24</b>	<b>Work - In - Progress</b>	6		
	Dwellings		1,065,135	-
	Non Residential Buildings		18,910,165	17,490,883
	<b>TOTAL</b>		<b>19,975,301</b>	<b>17,490,883</b>
<b>25</b>	<b>Accounts Payable</b>			
	Supplier Liability	7	10,576,375	2,339,575
	Withholding	8	816,260	1,384,330
	P.A.Y.E		10,746,267	17,708,062
	SSF		2,074,934	9,788,850
	Other Payroll Deductions		11,895,195	2,945,889
	Pension Trust		-	622,397
	Accrued Salaries		562,313	-
	Insurance Claims & Deposits		2,484,793	3,118,200
	Classification & Valuation		-	393,825
	General Refund A/C		307,576,102	162,628,575
	<b>TOTAL</b>		<b>346,732,239</b>	<b>200,929,704</b>



<b>26</b>	<b>Trust Monies</b>				
	Deposits			-	-
	Other Trust			-	-
	<b>TOTAL</b>			-	-
<b>27</b>	<b>Short Term Borrowing</b>			-	-
<b>28</b>	<b>Long Term Borrowing</b>			-	-



**SCHEDULE OF CENTRAL GOVERNMENT  
SUBVENTION(RETENTION) RECEIVED AGAINST  
APPROPRIATION FOR THE PERIOD JAN-DEC. 2019**

<b>INSTITUTIONS</b>	<b>APPROPRIATION BUDGET</b>	<b>BUDGET YEARLY</b>	<b>RELEASE YEARLY</b>	<b>YTD RELEASE</b>	<b>VARIANCES YEARLY</b>	<b>APPROPRIATION BALANCE</b>
	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>E= (b-c)</b>	<b>F= (a-d)</b>
<b>SUPPORT SERVICE</b>						
Compensation of Employees	196,563,562	196,563,562	196,563,562	196,563,562	-	-
Goods and Services	48,232,817	48,232,817	48,232,817	48,232,817	-	-
Asset	66,099,700	66,099,700	66,099,700	66,099,700	-	-
<b>TOTAL</b>	<b>310,896,080</b>	<b>310,896,080</b>	<b>310,896,080</b>	<b>310,896,080</b>	<b>-</b>	<b>-</b>
<b>COM. GENERAL SECRETARIAT</b>						
Compensation of Employees	36,331,755	36,331,755	36,331,755	36,331,755	-	-
Goods and Services	130,177,383	130,177,383	130,177,383	130,177,383	-	-
Asset	4,418,382	4,418,382	4,418,382	4,418,382	-	-
<b>TOTAL</b>	<b>170,927,520</b>	<b>170,927,520</b>	<b>170,927,520</b>	<b>170,927,520</b>	<b>-</b>	<b>-</b>
<b>DOMESTIC TAX REVENUE</b>						
Compensation of Employees	251,147,635	251,147,635	251,147,635	251,147,635	-	-
Goods and Services	75,687,601	75,687,601	75,687,601	75,687,601	-	-
Asset	26,818,643	26,818,643	26,818,643	26,818,643	-	-
<b>TOTAL</b>	<b>353,653,878</b>	<b>353,653,878</b>	<b>353,653,878</b>	<b>353,653,878</b>	<b>-</b>	<b>-</b>
<b>CUSTOMS</b>						
Compensation of Employees	282,986,000	282,986,000	282,986,000	282,986,000	-	-
Goods and Services	45,662,889	45,662,889	45,662,889	45,662,889	-	-
Asset	42,116,893	42,116,893	42,116,893	42,116,893	-	-
<b>TOTAL</b>	<b>370,765,782</b>	<b>370,765,782</b>	<b>370,765,782</b>	<b>370,765,782</b>	<b>-</b>	<b>-</b>

## SCHEDULE OF EXPENDITURE BY FUND FOR THE PERIOD JAN-DEC. 2019

	GOG	IGF	DONOR	TOTAL
<b>SUPPORT SERVICE</b>				
Compensation of Employees	224,771,176	-	-	<b>224,771,176</b>
Goods and Services	38,538,255	-	-	<b>38,538,255</b>
Consumption of Fixed Assets		-	-	-
Social Benefits	7,474,723	-	-	<b>7,474,723</b>
Government Subsidy		-	-	-
Other Expenses	2,893,594	-	-	<b>2,893,594</b>
Non Financial Asset	35,599,693	-	-	<b>35,599,693</b>
<b>TOTAL</b>	<b>309,277,440</b>	-	-	<b>309,277,440</b>
<b>COM. GENERAL SECRETARIAT</b>				
Compensation of Employees	41,545,499	-	-	<b>41,545,499</b>
Goods and Services	104,012,359	-	-	<b>104,012,359</b>
Consumption of Fixed Assets		-	-	-
Social Benefits	20,173,815	-	-	<b>20,173,815</b>
Government Subsidy		-	-	-
Other Expenses	7,809,630	-	-	<b>7,809,630</b>
Non Financial Asset	2,379,633	-	-	<b>2,379,633</b>
<b>TOTAL</b>	<b>175,920,936</b>	-	-	<b>175,920,936</b>
<b>DOMESTIC TAX REVENUE</b>				
Compensation of Employees	287,188,269	-	-	<b>287,188,269</b>
Goods and Services	57,932,527	-	2,542,233	<b>60,474,759</b>
Consumption of Fixed Assets		-	-	-
Social Benefits	11,729,439	-	-	<b>11,729,439</b>
Government Subsidy		-	-	-
Other Expenses	4,540,667	-	-	<b>4,540,667</b>
Non Financial Asset	9,404,702	-	5,039,167	<b>14,443,869</b>
<b>TOTAL</b>	<b>370,795,604</b>	-	<b>7,581,400</b>	<b>378,377,004</b>
<b>CUSTOMS</b>				
Compensation of Employees	323,595,560		-	<b>323,595,560</b>
Goods and Services	36,484,870		-	<b>36,484,870</b>
Consumption of Fixed Assets			-	-
Social Benefits	7,076,457	-	-	<b>7,076,457</b>
Government Subsidy		-	-	-
Other Expenses	2,739,418	-	-	<b>2,739,418</b>
Non Financial Asset	22,683,135	-	-	<b>22,683,135</b>
<b>TOTAL</b>	<b>392,579,440</b>	-	-	<b>392,579,440</b>



## SCHEDULE OF EXPENDITURE AGAINST APPROPRIATION FOR THE PERIOD JAN-DEC. 2019

INSTITUTIONS	APPROPRIATION BUDGET GH¢ (a)	QUARTERLY BUDGET GH¢ (b)	REALLOCATED BUDGET GH¢ (c)	QUARTERLY ACTUAL GH¢ (D)	YTD ACTUAL GH¢ (E)	BUDGET VARIANCES GH¢ F= (b-d)	APPROPRIATION BALANCE GH¢ G= (a+c-e)
<b>SUPPORT SERVICE</b>							
Compensation of Employees	196,563,562	48,060,891	-	72,283,403	224,771,176	(24,222,512)	<b>(28,207,614)</b>
Goods and Services	44,725,327	13,423,029	-	5,735,860	38,538,255	7,687,169	<b>6,187,073</b>
Consumption of Fixed Assets	-	-	-	-	-	-	-
Social Benefits	3,087,490	493,954	-	1,829,792	7,474,723	(1,335,838)	<b>(4,387,233)</b>
Government Subsidy	-	-	-	-	-	-	-
Other Expenses	420,000	105,000	-	(517,352)	2,893,594	622,352	<b>(2,473,594)</b>
Non Financial Asset	66,099,700	16,524,925	-	14,090,716	35,599,693	2,434,209	<b>30,500,008</b>
<b>TOTAL</b>	<b>310,896,080</b>	<b>78,607,799</b>	<b>-</b>	<b>93,422,420</b>	<b>309,277,440</b>	<b>(14,814,621)</b>	<b>1,618,640</b>
<b>COM. GENERAL SECRETARIAT</b>							
Compensation of Employees	36,331,755	9,082,939	-	3,653,928	41,545,499	5,429,011	<b>(5,213,744)</b>
Goods and Services	128,633,638	32,158,409	-	73,178,346	104,012,359	(41,019,937)	<b>24,621,279</b>
Consumption of Fixed Assets	-	-	-	-	-	-	-
Social Benefits	1,543,745	385,936	-	14,867,620	20,173,815	(14,481,684)	<b>(18,630,070)</b>
Government Subsidy	-	-	-	-	-	-	-
Other Expenses	-	-	-	4,603,366	7,809,630	(4,603,366)	<b>(7,809,630)</b>
Non Financial Asset	4,418,382	1,104,595	-	892,237	2,379,633	212,359	<b>2,038,749</b>
<b>TOTAL</b>	<b>170,927,520</b>	<b>42,731,880</b>	<b>-</b>	<b>97,195,498</b>	<b>175,920,936</b>	<b>(54,463,618)</b>	<b>(4,993,417)</b>



## SCHEDULE OF EXPENDITURE AGAINST APPROPRIATION FOR THE PERIOD JAN-DEC. 2019

<b>DOMESTIC TAX REVENUE</b>							-
Compensation of Employees	251,147,635	62,786,909	-	89,614,160	287,188,269	(26,827,251)	<b>(36,040,634)</b>
Goods and Services	70,262,621	17,565,655	-	1,992,330	60,474,759	15,573,325	<b>9,787,861</b>
Consumption of Fixed Assets	-	-	-	-	-	-	-
Social Benefits	5,374,980	1,343,745	-	1,665,256	11,729,439	(321,511)	<b>(6,354,459)</b>
Government Subsidy	-	-	-	-	-	-	-
Other Expenses	50,000	12,500	-	(1,540,608)	4,540,667	1,553,108	<b>(4,490,667)</b>
Non Financial Asset	26,818,643	6,704,661	-	5,536,781	14,443,869	1,167,880	<b>12,374,773</b>
<b>TOTAL</b>	<b>353,653,878</b>	<b>88,413,470</b>	<b>-</b>	<b>97,267,919</b>	<b>378,377,004</b>	<b>(8,854,449)</b>	<b>(24,723,126)</b>

<b>CUSTOMS</b>							-
Compensation of Employees	282,986,000	70,746,500	-	83,480,926	323,595,560	(12,734,426)	<b>(40,609,560)</b>
Goods and Services	41,591,654	10,397,914	-	(20,740,963)	36,484,870	31,138,876	<b>5,106,785</b>
Consumption of Fixed Assets	-	-	-	-	-	-	-
Social Benefits	4,031,235	1,007,809	-	(2,771,479)	7,076,457	3,779,288	<b>(3,045,222)</b>
Government Subsidy	-	-	-	-	-	-	-
Other Expenses	40,000	10,000	-	(3,211,190)	2,739,418	3,221,190	<b>(2,699,418)</b>
Non Financial Asset	42,116,893	10,529,223	-	8,887,144.17	22,683,135	1,642,079	<b>19,433,758</b>
<b>TOTAL</b>	<b>370,765,782</b>	<b>92,691,446</b>	<b>-</b>	<b>65,644,439</b>	<b>392,579,440</b>	27,047,007	<b>(21,813,658)</b>

**SCHEDULE OF NON-FINANCIAL ASSET AS AT 31-12-2019**

	BEGINNING BALANCES GH¢ (a)	ACQUISITIONS FOR THE PERIOD GH¢ (b)	COM- PLETED WIP. GH¢ (c)	DISPOS- ALS FOR THE PERIOD GH¢ (e)	DEPRECIA- TION B/F GH¢ (f)	CURRENT YR. DEPRECIA- TION GH¢ (g)	ACCUMU- LATED DEPRECIA- TION GH¢ h=f+g	NET BOOK VALUE GH¢ i=a+b+c-e-h
<b>DWELLINGS</b>								
Bungalows/Flats	-	3,142,386	-	-	-	-	-	3,142,386
<b>TOTAL</b>	<b>-</b>	<b>3,142,386</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,142,386</b>
<b>NON RESIDENTIAL BUILDINGS</b>								
Office Buildings	212,446,668	17,735,402	-	-	16,139,837	3,948,344	20,088,181	210,093,889
Land	-	90,818						90,818
<b>TOTAL</b>	<b>212,446,668</b>	<b>17,826,219</b>	<b>0</b>	<b>0</b>	<b>16,139,837</b>	<b>3,948,344</b>	<b>20,088,181</b>	<b>210,184,707</b>
<b>TRANSPORT EQUIPMENT</b>								
Motor Vehicle	71,570,470	11,507,457	0	0	56,974,945	10,480,492	67,455,437	15,622,490
<b>TOTAL</b>	<b>71,570,470</b>	<b>11,507,457</b>	<b>0</b>	<b>0</b>	<b>56,974,945</b>	<b>10,480,492</b>	<b>67,455,437</b>	<b>15,622,490</b>
<b>OTHER MACHINERY AND EQUIPMENT</b>								
Plant and Machinery	22,274,301	1,100,441	0	0	8,364,223	2,062,856	10,427,079	12,947,663
Other Assets (Prev. Equip)	11,346,117	2,645,963	0	0	6,812,481	1,088,213	7,900,694	6,091,386
Other Assets (Lab Equip)	525,623	32,236	0	0	264,816	50,959	315,775	242,084
Computers and Access	19,539,235	19,117,018	0	0	15,870,228	1,515,535	17,385,764	21,270,489
Office Equipment	21,539,549	3,238,052	0	0	10,506,378	1,838,855	12,345,233	12,432,368
Communication equipment	3,481,933	-23,180	0	0	3,047,172	340,129	3,387,301	71,452
<b>TOTAL</b>	<b>78,706,757</b>	<b>26,110,530</b>	<b>0</b>	<b>0</b>	<b>44,865,298</b>	<b>6,896,547</b>	<b>51,761,845</b>	<b>53,055,442</b>
<b>INFRASTRUCTURE ASSETS</b>								
Furniture and Fittings	33,407,526	9,296,804	0	0	11,311,816	2,956,369	14,268,186	28,436,144
<b>TOTAL</b>	<b>33,407,526</b>	<b>9,296,804</b>	<b>0</b>	<b>0</b>	<b>11,311,816</b>	<b>2,956,369</b>	<b>14,268,186</b>	<b>28,436,144</b>
<b>INTANGIBLE ASSET</b>								
Computer Software	130,725,197	4,738,516	0	0	27,085,044	19,632,836	46,717,880	88,745,833
<b>GRAND TOTAL</b>	<b>526,856,619</b>	<b>72,621,912</b>	<b>0</b>	<b>0</b>	<b>156,376,941</b>	<b>43,914,588</b>	<b>200,291,529</b>	<b>399,187,002</b>

## SCHEDULE OF WORK-IN-PROGRESS ASSET AS AT 31-12-2019

	BEGINNING BALANCES GH¢ (a)	ADDITIONS FOR THE PERIOD GH¢ (b)	COMPLETED WIP. GH¢ (c)	CLOSSING BALANCES GH¢ c =a+b-c
<b>DWELLINGS</b>				
WIP - Buildings	-	-	-	-
WIP - Dest. Homes	-	-	-	-
WIP - Bungalows/Flat	-	1,065,135.38	-	1,065,135
WIP - Consultancy Fees	-	-	-	-
WIP-Barracks	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>1,065,135</b>	<b>-</b>	<b>1,065,135</b>
<b>NON RESIDENTIAL BUILDINGS</b>				
WIP - Hospitals	-	-	-	-
WIP - Clinics	-	-	-	-
WIP - Health Centres	-	-	-	-
WIP - Day Care Centre	-	-	-	-
WIP - Office Buildings	17,490,883	1,419,283	-	18,910,165
WIP - School Buildings	-	-	-	-
WIP - Slaughter House	-	-	-	-
<b>TOTAL</b>	<b>17,490,883</b>	<b>1,419,282.67</b>	<b>-</b>	<b>18,910,165</b>
<b>OTHER STRUCTURES</b>				
WIP - Toilets	-	-	-	-
WIP - Roads	-	-	-	-
WIP - Markets	-	-	-	-
WIP - Car/Lorry Park	-	-	-	-
WIP - Bridges	-	-	-	-
WIP - Road Signals	-	-	-	-
WIP-Feeder Roads	-	-	-	-
WIP-Urban Roads	-	-	-	-
WIP-Highways	-	-	-	-
WIP-Sports Stadium	-	-	-	-
WIP-Railway Lines	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSPORT EQUIPMENT</b>				
WIP - Ships and Vessels	-	-	-	-
WIP - Trains	-	-	-	-
WIP - Agricultural Machinery	-	-	-	-
WIP - APRON and RAMP Areas	-	-	-	-
WIP-Harbour and Landing Sites	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHEDULE OF WORK-IN-PROGRESS ASSET AS AT 31-12-2019**

<b>INFRASTRUCTURE ASSETS</b>	-	-	-	-
WIP - Electrical Networks	-	-	-	-
WIP - Utilities Networks	-	-	-	-
WIP - Furniture and Fittings	-	-	-	-
WIP - Water Systems	-	-	-	-
WIP- Sea Wall	-	-	-	-
<b>TOTAL</b>	-	-	-	-
<b>GRAND TOTAL</b>	<b>17,490,883</b>	<b>2,484,418</b>	-	<b>19,975,301</b>

**SCHEDULE OF WORK-IN-PROGRESS ASSET AS AT 31-12-2019**

<b>SUPPORT SERVICE</b>	<b>INVOICE NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING LIABILITY</b>
	GRA2019-0901	31-Dec-19	NOT PAID	10,576,375	10,576,375
<b>TOTAL</b>				<b>10,576,375</b>	<b>10,576,375</b>
<b>GRAND TOTAL</b>				<b>10,576,375</b>	<b>10,576,375</b>

**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	GRA-FA-101007	20/09/2019	Not Paid	235.20	235.20
	GRA-FA-101008	21/10/2019	Not Paid	235.20	235.20
	GRA-FA-101009	20/11/2019	Not Paid	235.20	235.20
	GRA-FA-101010	13/12/2019	Not Paid	338.18	338.18
	GRA-FA-101011	29/10/2019	Not Paid	157.19	157.19
	GRA-FA-101012	02/12/2019	Not Paid	3,390.85	3,390.85
	GRA-FA-101013	09/12/2019	Not Paid	442.59	442.59
	GRA-FA-101014	20/08/2019	Not Paid	139.65	139.65
	GRA-FA-101015	17/12/2019	Not Paid	185.57	185.57
	GRA-FA-101016	17/12/2019	Not Paid	62.48	62.48
	GRA-FA-101017	04/11/2019	Not Paid	62.48	62.48
	GRA-FA-101018	04/11/2019	Not Paid	745.70	745.70
	GRA-FA-101019	04/11/2019	Not Paid	594.77	594.77
	GRA-FA-101020	24/09/2019	Not Paid	7,305.90	7,305.90
	GRA-FA-101021	04/10/2019	Not Paid	3,150.36	3,150.36
	GRA-FA-101022	11/11/2019	Not Paid	2,114.96	2,114.96
	GRA-FA-101023	17/10/2019	Not Paid	6,210.75	6,210.75
	GRA-FA-101024	12/11/2019	Not Paid	286.65	286.65
	GRA-FA-101025	12/11/2019	Not Paid	286.65	286.65
	GRA-FA-101026	12/11/2019	Not Paid	185.00	185.00
	GRA-FA-101027	27/11/2019	Not Paid	698.21	698.21
	GRA-FA-101028	27/11/2019	Not Paid	612.41	612.41
	GRA-FA-101029		Not Paid	698.21	698.21
	GRA-FA-101030	27/11/2019	Not Paid	671.67	671.67
	GRA-FA-101031	20/11/2019	Not Paid	246.52	246.52
	GRA-FA-101032		Not Paid	531.41	531.41
	GRA-FA-101033	24/07/2019	Not Paid	396.90	396.90
	GRA-FA-101034		Not Paid	501.27	501.27
	GRA-FA-101035	05/11/2019	Not Paid	253.02	253.02

**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	GRA-FA-101036	17/10/2019	Not Paid	3,681.45	3,681.45
	GRA-FA-101037	24/09/2019	Not Paid	2,221.32	2,221.32
	GRA-FA-101038	05/11/2019	Not Paid	1,026.48	1,026.48
	GRA-FA-101039	16/10/2019	Not Paid	3,704.40	3,704.40
	GRA-FA-101040	07/11/2019	Not Paid	1,587.60	1,587.60
	GRA-FA-101041	12/11/2019	Not Paid	676.20	676.20
	GRA-FA-101042	11/11/2019	Not Paid	764.40	764.40
	GRA-FA-101043	11/11/2019	Not Paid	764.40	764.40
	GRA-FA-101044	29/10/2019	Not Paid	650.53	650.53
	GRA-FA-101045	31/10/2019	Not Paid	969.72	969.72
	GRA-FA-101046	07/11/2019	Not Paid	1,646.40	1,646.40
	GRA-FA-101047	31/10/2019	Not Paid	304.09	304.09
	GRA-FA-101048	11/11/2019	Not Paid	469.14	469.14
	GRA-FA-101049	30/10/2019	Not Paid	698.69	698.69
	GRA-FA-101050		Not Paid	358.75	358.75
	GRA-FA-101051	18/11/2019	Not Paid	211.29	211.29
	GRA-FA-101052	04/11/2019	Not Paid	2,356.04	2,356.04
	GRA-FA-101053	31/10/2019	Not Paid	588.62	588.62
	GRA-FA-101054	30/11/2019	Not Paid	359.85	359.85
	GRA-FA-101055	28/08/2018	Not Paid	147.00	147.00
	GRA-FA-101056	17/06/2019	Not Paid	7,122.15	7,122.15
	GRA-FA-101057	20/09/2019	Not Paid	235.20	235.20
	GRA-FA-101058	10/11/2019	Not Paid	1,390.62	1,390.62
	GRA-FA-101059	08/11/2019	Not Paid	773.50	773.50
	GRA-FA-101060	29/10/2019	Not Paid	591.61	591.61
	GRA-FA-101061	30/10/2019	Not Paid	235.15	235.15
	GRA-FA-101062	30/10/2019	Not Paid	690.81	690.81
	GRA-FA-101063	30/10/2019	Not Paid	481.66	481.66
	GRA-FA-101064	06/11/2019	Not Paid	1,113.59	1,113.59

**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	GRA-FA-101065	06/11/2019	Not Paid	515.35	515.35
	GRA-FA-101066	29/10/2019	Not Paid	297.68	297.68
	GRA-FA-101067	06/11/2019	Not Paid	398.13	398.13
	GRA-FA-101068	04/11/2019	Not Paid	1,282.67	1,282.67
	GRA-FA-101069	29/08/2019	Not Paid	338.52	338.52
	GRA-FA-101070	25/07/2019	Not Paid	419.59	419.59
	GRA-FA-101071	05/11/2019	Not Paid	1,044.64	1,044.64
	GRA-FA-101072	13/11/2019	Not Paid	365.60	365.60
	GRA-FA-101073	07/10/2019	Not Paid	365.60	365.60
	GRA-FA-101074	01/11/2019	Not Paid	633.14	633.14
	GRA-FA-101075	14/10/2019	Not Paid	9,760.80	9,760.80
	GRA-FA-101076	16/09/2019	Not Paid	9,878.40	9,878.40
	GRA-FA-101077	01/10/2019	Not Paid	6,269.89	6,269.89
	GRA-FA-101078	08/10/2019	Not Paid	663.26	663.26
	GRA-FA-101079	17/10/2019	Not Paid	672.15	672.15
	GRA-FA-101080	01/08/2019	Not Paid	731.11	731.11
	GRA-FA-101081	01/08/2019	Not Paid	731.11	731.11
	GRA-FA-101082	01/08/2019	Not Paid	1,096.67	1,096.67
	GRA-FA-101083	03/09/2019	Not Paid	199.11	199.11
	GRA-FA-101084	12/08/2019	Not Paid	17,645.70	17,645.70
	GRA-FA-101085	02/12/2019	Not Paid	98.21	98.21
	GRA-FA-101086	24/10/2019	Not Paid	5,985.78	5,985.78
	GRA-FA-101087	11/11/2019	Not Paid	794.15	794.15
	GRA-FA-101088	18/11/2019	Not Paid	1,270.08	1,270.08
	GRA-FA-101089	11/11/2019	Not Paid	1,270.08	1,270.08
	GRA-FA-101090	02/12/2019	Not Paid	1,270.08	1,270.08
	GRA-FA-101091	28/11/2019	Not Paid	1,270.08	1,270.08
	GRA-FA-101092	11/11/2019	Not Paid	3,196.67	3,196.67
	GRA-FA-101093	04/11/2019	Not Paid	379.01	379.01



**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	GRA-FA-101094	04/11/2019	Not Paid	257.98	257.98
	GRA-FA-101095	04/11/2019	Not Paid	257.73	257.73
	GRA-FA-101096	04/11/2019	Not Paid	379.01	379.01
	GRA-FA-101097	06/11/2019	Not Paid	870.73	870.73
	GRA-FA-101098	06/11/2019	Not Paid	870.73	870.73
	GRA-FA-101099	06/11/2019	Not Paid	870.73	870.73
	GRA-FA-101100	06/11/2019	Not Paid	870.73	870.73
	GRA-FA-101101	06/11/2019	Not Paid	870.73	870.73
	GRA-FA-101102	06/11/2019	Not Paid	870.73	870.73
	GRA-FA-101103	06/11/2019	Not Paid	870.73	870.73
	GRA-FA-101104	29/08/2018	Not Paid	52.63	52.63
	GRA-FA-101105	18/11/2019	Not Paid	3,890.73	3,890.73
	GRA-FA-101106	01/04/2019	Not Paid	5,798.84	5,798.84
	GRA-FA-101107	01/04/2019	Not Paid	6,710.39	6,710.39
	GRA-FA-101108	23/05/2019	Not Paid	11,190.38	11,190.38
	GRA-FA-101109	23/05/2019	Not Paid	2,447.55	2,447.55
	GRA-FA-101110	10/05/2019	Not Paid	801.15	801.15
	GRA-FA-101111	16/10/2019	Not Paid	357.76	357.76
	GRA-FA-101112	27/06/2019	Not Paid	357.76	357.76
	GRA-FA-101113	11/11/2019	Not Paid	357.76	357.76
	GRA-FA-101114	29/05/2019	Not Paid	1,555.56	1,555.56
	GRA-FA-101115	30/10/2019	Not Paid	450.09	450.09
	GRA-FA-101116	21/10/2019	Not Paid	565.94	565.94
	GRA-FA-101117		Not Paid	1,036.72	1,036.72
	GRA-FA-101118	01/11/2019	Not Paid	668.05	668.05
	GRA-FA-101119	01/11/2019	Not Paid	420.00	420.00
	GRA-FA-101120	14/11/2019	Not Paid	560.29	560.29
	GRA-FA-101121	14/11/2019	Not Paid	728.72	728.72
	GRA-FA-101122	31/10/2019	Not Paid	142.33	142.33

**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	GRA-FA-101123	11/11/2019	Not Paid	3,589.74	3,589.74
	GRA-FA-101124	18/11/2019	Not Paid	3,587.72	3,587.72
	GRA-FA-101125	25/11/2019	Not Paid	3,587.72	3,587.72
	GRA-FA-101126	02/12/2019	Not Paid	3,583.68	3,583.68
	GRA-FA-101127	25/10/2019	Not Paid	1,343.93	1,343.93
	GRA-FA-101128	30/09/2019	Not Paid	5,470.13	5,470.13
	GRA-FA-101129	21/10/2019	Not Paid	4,732.17	4,732.17
	GRA-FA-101130	28/08/2019	Not Paid	1,199.02	1,199.02
	GRA-FA-101131	27/09/2019	Not Paid	1,242.89	1,242.89
	GRA-FA-101132		Not Paid	1,242.89	1,242.89
	GRA-FA-101133	12/11/2019	Not Paid	239.24	239.24
	GRA-FA-101134	30/04/2019	Not Paid	427.04	427.04
	GRA-FA-101135	03/06/2019	Not Paid	123.01	123.01
	GRA-FA-101136	16/08/2019	Not Paid	235.20	235.20
	GRA-FA-101137	07/11/2019	Not Paid	352.80	352.80
	GRA-FA-101138	07/11/2019	Not Paid	117.60	117.60
	GRA-FA-101139	14/11/2019	Not Paid	352.80	352.80
	JV/WHT/DECEMBER/2019-01	31/12/2019	Not Paid	7,455.00	7,455.00
	JV/WHT/DECEMBER/2019-02	31/12/2019	Not Paid	365.06	365.06
	JV/WHT/DECEMBER/2019-03	31/12/2019	Not Paid	240.00	240.00
	JV/WHT/DECEMBER/2019-04	31/12/2019	Not Paid	300.00	300.00
	JV/WHT/DECEMBER/2019-05	31/12/2019	Not Paid	240.00	240.00
	JV/WHT/DECEMBER/2019-06	31/12/2019	Not Paid	365.06	365.06
	JV/WHT/DECEMBER/2019-07	31/12/2019	Not Paid	203.17	203.17
	JV/WHT/DECEMBER/2019-08	31/12/2019	Not Paid	365.06	365.06
	JV/WHT/DECEMBER/2019-09	31/12/2019	Not Paid	240.00	240.00
	JV/WHT/DECEMBER/2019-10	31/12/2019	Not Paid	138.00	138.00
	JV/WHT/DECEMBER/2019-11	31/12/2019	Not Paid	406.25	406.25
	JV/WHT/DECEMBER/2019-12	31/12/2019	Not Paid	646.06	646.06
	JV/WHT/DECEMBER/2019-13	31/12/2019	Not Paid	888.50	888.50

**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	JV/WHT/DECEMBER/2019-14	31/12/2019	Not Paid	888.50	888.50
	JV/WHT/DECEMBER/2019-15	31/12/2019	Not Paid	888.50	888.50
	JV/WHT/DECEMBER/2019-16	31/12/2019	Not Paid	888.50	888.50
	JV/WHT/DECEMBER/2019-17	31/12/2019	Not Paid	600.63	600.63
	JV/WHT/DECEMBER/2019-18	31/12/2019	Not Paid	810.36	810.36
	JV/WHT/DECEMBER/2019-19	31/12/2019	Not Paid	386.74	386.74
	JV/WHT/DECEMBER/2019-20	31/12/2019	Not Paid	263.25	263.25
	JV/WHT/DECEMBER/2019-21	31/12/2019	Not Paid	262.99	262.99
	JV/WHT/DECEMBER/2019-22	31/12/2019	Not Paid	603.68	603.68
	JV/WHT/DECEMBER/2019-23	31/12/2019	Not Paid	239.95	239.95
	JV/WHT/DECEMBER/2019-24	31/12/2019	Not Paid	663.81	663.81
	JV/WHT/DECEMBER/2019-25	31/12/2019	Not Paid	459.28	459.28
	JV/WHT/DECEMBER/2019-26	31/12/2019	Not Paid	984.47	984.47
	JV/WHT/DECEMBER/2019-27	31/12/2019	Not Paid	14,024.07	14,024.07
	JV/WHT/DECEMBER/2019-28	31/12/2019	Not Paid	6,803.25	6,803.25
	JV/WHT/DECEMBER/2019-29	31/12/2019	Not Paid	11,597.04	11,597.04
	JV/WHT/DECEMBER/2019-30	31/12/2019	Not Paid	491.49	491.49
	JV/WHT/DECEMBER/2019-31	31/12/2019	Not Paid	386.74	386.74
	JV/WHT/DECEMBER/2019-32	31/12/2019	Not Paid	1,136.31	1,136.31
	JV/WHT/DECEMBER/2019-33	31/12/2019	Not Paid	760.92	760.92
	JV/WHT/DECEMBER/2019-34	31/12/2019	Not Paid	989.51	989.51
	JV/WHT/DECEMBER/2019-35	31/12/2019	Not Paid	676.80	676.80
	JV/WHT/DECEMBER/2019-36	31/12/2019	Not Paid	681.68	681.68
	JV/WHT/DECEMBER/2019-37	31/12/2019	Not Paid	428.57	428.57
	JV/WHT/DECEMBER/2019-38	31/12/2019	Not Paid	345.43	345.43
	JV/WHT/DECEMBER/2019-39	31/12/2019	Not Paid	428.15	428.15
	JV/WHT/DECEMBER/2019-40	31/12/2019	Not Paid	1,065.96	1,065.96
	JV/WHT/DECEMBER/2019-41	31/12/2019	Not Paid	888.50	888.50
	JV/WHT/DECEMBER/2019-42	31/12/2019	Not Paid	888.50	888.50
	JV/WHT/DECEMBER/2019-43	31/12/2019	Not Paid	888.50	888.50

**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	JV/WHT/DECEMBER/2019-44	31/12/2019	Not Paid	3,261.90	3,261.90
	JV/WHT/DECEMBER/2019-45	31/12/2019	Not Paid	1,308.85	1,308.85
	JV/WHT/DECEMBER/2019-46	31/12/2019	Not Paid	396.00	396.00
	JV/WHT/DECEMBER/2019-47	31/12/2019	Not Paid	63.75	63.75
	JV/WHT/DECEMBER/2019-48	31/12/2019	Not Paid	3,663.00	3,663.00
	JV/WHT/DECEMBER/2019-49	31/12/2019	Not Paid	1,296.00	1,296.00
	JV/WHT/DECEMBER/2019-50	31/12/2019	Not Paid	6,107.94	6,107.94
	JV/WHT/DECEMBER/2019-51	31/12/2019	Not Paid	2,392.50	2,392.50
	JV/WHT/DECEMBER/2019-52	31/12/2019	Not Paid	9,960.00	9,960.00
	JV/WHT/DECEMBER/2019-53	31/12/2019	Not Paid	509.10	509.10
	JV/WHT/DECEMBER/2019-54	31/12/2019	Not Paid	780.00	780.00
	JV/WHT/DECEMBER/2019-55	31/12/2019	Not Paid	1,203.60	1,203.60
	JV/WHT/DECEMBER/2019-56	31/12/2019	Not Paid	6,318.00	6,318.00
	JV/WHT/DECEMBER/2019-57	31/12/2019	Not Paid	240.00	240.00
	JV/WHT/DECEMBER/2019-58	31/12/2019	Not Paid	360.00	360.00
	JV/WHT/DECEMBER/2019-59	31/12/2019	Not Paid	320.23	320.23
	JV/WHT/DECEMBER/2019-60	31/12/2019	Not Paid	34.95	34.95
	JV/WHT/DECEMBER/2019-61	31/12/2019	Not Paid	174.76	174.76
	JV/WHT/DECEMBER/2019-62	31/12/2019	Not Paid	2,720.45	2,720.45
	JV/WHT/DECEMBER/2019-63	31/12/2019	Not Paid	712.95	712.95
	JV/WHT/DECEMBER/2019-64	31/12/2019	Not Paid	725.24	725.24
	JV/WHT/DECEMBER/2019-65	31/12/2019	Not Paid	1,336.50	1,336.50
	JV/WHT/DECEMBER/2019-66	31/12/2019	Not Paid	1,620.00	1,620.00
	JV/WHT/DECEMBER/2019-67	31/12/2019	Not Paid	478.71	478.71
	JV/WHT/DECEMBER/2019-68	31/12/2019	Not Paid	188.78	188.78
	JV/WHT/DECEMBER/2019-69	31/12/2019	Not Paid	2,621.25	2,621.25
	JV/WHT/DECEMBER/2019-70	31/12/2019	Not Paid	10,080.00	10,080.00
	JV/WHT/DECEMBER/2019-71	31/12/2019	Not Paid	6,337.50	6,337.50
	JV/WHT/DECEMBER/2019-72	31/12/2019	Not Paid	3,756.58	3,756.58
	JV/WHT/DECEMBER/2019-73	31/12/2019	Not Paid	3,970.13	3,970.13

### SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019

Support Service	TRANSACTION NUMBER	INVOICE DATE	PAYMENT STATUS	ORIGINAL AMOUNT	OUTSTANDING PAYABLE
	JV/WHT/DECEMBER/2019-74	31/12/2019	Not Paid	26,869.96	26,869.96
	JV/WHT/DECEMBER/2019-75	31/12/2019	Not Paid	11,418.75	11,418.75
	JV/WHT/DECEMBER/2019-76	31/12/2019	Not Paid	35,012.27	35,012.27
	JV/WHT/DECEMBER/2019-77	31/12/2019	Not Paid	490.53	490.53
	JV/WHT/DECEMBER/2019-78	31/12/2019	Not Paid	1,760.00	1,760.00
	JV/WHT/DECEMBER/2019-79	31/12/2019	Not Paid	1,912.50	1,912.50
	JV/WHT/DECEMBER/2019-80	31/12/2019	Not Paid	247.30	247.30
	JV/WHT/DECEMBER/2019-81	31/12/2019	Not Paid	620.27	620.27
	JV/WHT/DECEMBER/2019-82	31/12/2019	Not Paid	150.00	150.00
	JV/WHT/DECEMBER/2019-83	31/12/2019	Not Paid	840.00	840.00
	JV/WHT/DECEMBER/2019-84	31/12/2019	Not Paid	120.00	120.00
	JV/WHT/DECEMBER/2019-85	31/12/2019	Not Paid	180.00	180.00
	JV/WHT/DECEMBER/2019-86	31/12/2019	Not Paid	150.00	150.00
	JV/WHT/DECEMBER/2019-87	31/12/2019	Not Paid	750.00	750.00
	JV/WHT/DECEMBER/2019-88	31/12/2019	Not Paid	180.00	180.00
	JV/WHT/DECEMBER/2019-89	31/12/2019	Not Paid	180.00	180.00
	JV/WHT/DECEMBER/2019-90	31/12/2019	Not Paid	120.00	120.00
	JV/WHT/DECEMBER/2019-91	31/12/2019	Not Paid	405.00	405.00
	JV/WHT/DECEMBER/2019-92	31/12/2019	Not Paid	648.64	648.64
	JV/WHT/DECEMBER/2019-93	31/12/2019	Not Paid	486.48	486.48
	JV/WHT/DECEMBER/2019-94	31/12/2019	Not Paid	3,440.00	3,440.00
	JV/WHT/DECEMBER/2019-95	31/12/2019	Not Paid	89.19	89.19
	JV/WHT/DECEMBER/2019-96	31/12/2019	Not Paid	213.75	213.75
	JV/WHT/DECEMBER/2019-97	31/12/2019	Not Paid	255.75	255.75
	JV/WHT/DECEMBER/2019-98	31/12/2019	Not Paid	303.75	303.75
	JV/WHT/DECEMBER/2019-99	31/12/2019	Not Paid	2,266.65	2,266.65
	JV/WHT/DECEMBER/2019-100	31/12/2019	Not Paid	145.24	145.24
	JV/WHT/DECEMBER/2019-101	31/12/2019	Not Paid	712.45	712.45
	JV/WHT/DECEMBER/2019-102	31/12/2019	Not Paid	244.13	244.13
	JV/WHT/DECEMBER/2019-103	31/12/2019	Not Paid	542.25	542.25

**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	JV/WHT/DECEMBER/2019-104	31/12/2019	Not Paid	310.30	310.30
	JV/WHT/DECEMBER/2019-105	31/12/2019	Not Paid	1,047.43	1,047.43
	JV/WHT/DECEMBER/2019-106	31/12/2019	Not Paid	2,404.13	2,404.13
	JV/WHT/DECEMBER/2019-107	31/12/2019	Not Paid	373.06	373.06
	JV/WHT/DECEMBER/2019-108	31/12/2019	Not Paid	373.06	373.06
	JV/WHT/DECEMBER/2019-109	31/12/2019	Not Paid	525.87	525.87
	JV/WHT/DECEMBER/2019-110	31/12/2019	Not Paid	789.29	789.29
	JV/WHT/DECEMBER/2019-111	31/12/2019	Not Paid	1,268.25	1,268.25
	JV/WHT/DECEMBER/2019-112	31/12/2019	Not Paid	1,268.25	1,268.25
	JV/WHT/DECEMBER/2019-113	31/12/2019	Not Paid	704.91	704.91
	JV/WHT/DECEMBER/2019-114	31/12/2019	Not Paid	685.86	685.86
	JV/WHT/DECEMBER/2019-115	31/12/2019	Not Paid	3,614.44	3,614.44
	JV/WHT/DECEMBER/2019-116	31/12/2019	Not Paid	18,005.81	18,005.81
	JV/WHT/DECEMBER/2019-117	31/12/2019	Not Paid	667.50	667.50
	JV/WHT/DECEMBER/2019-118	31/12/2019	Not Paid	1,485.00	1,485.00
	JV/WHT/DECEMBER/2019-119	31/12/2019	Not Paid	606.90	606.90
	JV/WHT/DECEMBER/2019-120	31/12/2019	Not Paid	9,436.86	9,436.86
	JV/WHT/DECEMBER/2019-121	31/12/2019	Not Paid	270.00	270.00
	JV/WHT/DECEMBER/2019-122	31/12/2019	Not Paid	1,438.50	1,438.50
	JV/WHT/DECEMBER/2019-123	31/12/2019	Not Paid	750.00	750.00
	JV/WHT/DECEMBER/2019-124	31/12/2019	Not Paid	435.75	435.75
	JV/WHT/DECEMBER/2019-125	31/12/2019	Not Paid	150.00	150.00
	JV/WHT/DECEMBER/2019-126	31/12/2019	Not Paid	53.70	53.70
	JV/WHT/DECEMBER/2019-127	31/12/2019	Not Paid	489.40	489.40
	JV/WHT/DECEMBER/2019-128	31/12/2019	Not Paid	291.26	291.26
	JV/WHT/DECEMBER/2019-129	31/12/2019	Not Paid	131.07	131.07
	JV/WHT/DECEMBER/2019-130	31/12/2019	Not Paid	142.50	142.50
	JV/WHT/DECEMBER/2019-131	31/12/2019	Not Paid	273.79	273.79
	JV/WHT/DECEMBER/2019-132	31/12/2019	Not Paid	2,850.00	2,850.00
	JV/WHT/DECEMBER/2019-133	31/12/2019	Not Paid	240.00	240.00

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<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	JV/WHT/DECEMBER/2019-134	31/12/2019	Not Paid	830.40	830.40
	JV/WHT/DECEMBER/2019-135	31/12/2019	Not Paid	5,582.25	5,582.25
	JV/WHT/DECEMBER/2019-136	31/12/2019	Not Paid	6,459.75	6,459.75
	JV/WHT/DECEMBER/2019-137	31/12/2019	Not Paid	18,294.47	18,294.47
	JV/WHT/DECEMBER/2019-138	31/12/2019	Not Paid	7,267.50	7,267.50
	JV/WHT/DECEMBER/2019-139	31/12/2019	Not Paid	120.00	120.00
	JV/WHT/DECEMBER/2019-140	31/12/2019	Not Paid	820.50	820.50
	JV/WHT/DECEMBER/2019-141	31/12/2019	Not Paid	160.40	160.40
	JV/WHT/DECEMBER/2019-142	31/12/2019	Not Paid	3,037.50	3,037.50
	JV/WHT/DECEMBER/2019-143	31/12/2019	Not Paid	277.50	277.50
	JV/WHT/DECEMBER/2019-144	31/12/2019	Not Paid	620.27	620.27
	JV/WHT/DECEMBER/2019-145	31/12/2019	Not Paid	982.50	982.50
	JV/WHT/DECEMBER/2019-146	31/12/2019	Not Paid	225.00	225.00
	JV/WHT/DECEMBER/2019-147	31/12/2019	Not Paid	10,951.20	10,951.20
	JV/WHT/DECEMBER/2019-148	31/12/2019	Not Paid	1,983.75	1,983.75
	JV/WHT/DECEMBER/2019-149	31/12/2019	Not Paid	922.50	922.50
	JV/WHT/DECEMBER/2019-150	31/12/2019	Not Paid	2,600.00	2,600.00
	JV/WHT/DECEMBER/2019-151	31/12/2019	Not Paid	133.78	133.78
	JV/WHT/DECEMBER/2019-152	31/12/2019	Not Paid	780.00	780.00
	JV/WHT/DECEMBER/2019-153	31/12/2019	Not Paid	1,587.30	1,587.30
	JV/WHT/DECEMBER/2019-154	31/12/2019	Not Paid	511.50	511.50
	JV/WHT/DECEMBER/2019-155	31/12/2019	Not Paid	3,480.00	3,480.00
	JV/WHT/DECEMBER/2019-156	31/12/2019	Not Paid	3,660.94	3,660.94
	JV/WHT/DECEMBER/2019-157	31/12/2019	Not Paid	1,296.00	1,296.00
	JV/WHT/DECEMBER/2019-158	31/12/2019	Not Paid	345.08	345.08
	JV/WHT/DECEMBER/2019-159	31/12/2019	Not Paid	1,410.00	1,410.00
	JV/WHT/DECEMBER/2019-160	31/12/2019	Not Paid	2,400.00	2,400.00
	JV/WHT/DECEMBER/2019-161	31/12/2019	Not Paid	930.00	930.00
	JV/WHT/DECEMBER/2019-162	31/12/2019	Not Paid	1,106.25	1,106.25
	JV/WHT/DECEMBER/2019-163	31/12/2019	Not Paid	49,896.00	49,896.00

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<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	JV/WHT/DECEMBER/2019-164	31/12/2019	Not Paid	387.90	387.90
	JV/WHT/DECEMBER/2019-165	31/12/2019	Not Paid	360.00	360.00
	JV/WHT/DECEMBER/2019-166	31/12/2019	Not Paid	3,660.94	3,660.94
	JV/WHT/DECEMBER/2019-167	31/12/2019	Not Paid	1,296.00	1,296.00
	JV/WHT/DECEMBER/2019-168	31/12/2019	Not Paid	367.19	367.19
	JV/WHT/DECEMBER/2019-169	31/12/2019	Not Paid	1,742.55	1,742.55
	JV/WHT/DECEMBER/2019-170	31/12/2019	Not Paid	2,572.50	2,572.50
	JV/WHT/DECEMBER/2019-171	31/12/2019	Not Paid	180.00	180.00
	JV/WHT/DECEMBER/2019-172	31/12/2019	Not Paid	3,780.00	3,780.00
	JV/WHT/DECEMBER/2019-173	31/12/2019	Not Paid	1,419.00	1,419.00
	JV/WHT/DECEMBER/2019-174	31/12/2019	Not Paid	712.46	712.46
	JV/WHT/DECEMBER/2019-175	31/12/2019	Not Paid	100.22	100.22
	JV/WHT/DECEMBER/2019-176	31/12/2019	Not Paid	685.38	685.38
	JV/WHT/DECEMBER/2019-177	31/12/2019	Not Paid	251.56	251.56
	JV/WHT/DECEMBER/2019-178	31/12/2019	Not Paid	324.32	324.32
	JV/WHT/DECEMBER/2019-179	31/12/2019	Not Paid	324.32	324.32
	JV/WHT/DECEMBER/2019-180	31/12/2019	Not Paid	2,130.00	2,130.00
	JV/WHT/DECEMBER/2019-181	31/12/2019	Not Paid	1,027.50	1,027.50
	JV/WHT/DECEMBER/2019-182	31/12/2019	Not Paid	1,155.00	1,155.00
	JV/WHT/DECEMBER/2019-183	31/12/2019	Not Paid	1,312.50	1,312.50
	JV/WHT/DECEMBER/2019-184	31/12/2019	Not Paid	1,312.50	1,312.50
	JV/WHT/DECEMBER/2019-185	31/12/2019	Not Paid	802.50	802.50
	JV/WHT/DECEMBER/2019-186	31/12/2019	Not Paid	624.91	624.91
	JV/WHT/DECEMBER/2019-187	31/12/2019	Not Paid	571.72	571.72
	JV/WHT/DECEMBER/2019-188	31/12/2019	Not Paid	1,260.00	1,260.00
	JV/WHT/DECEMBER/2019-189	31/12/2019	Not Paid	69,300.00	69,300.00
	JV/WHT/DECEMBER/2019-190	31/12/2019	Not Paid	2,362.50	2,362.50
	JV/WHT/DECEMBER/2019-191	31/12/2019	Not Paid	743.59	743.59
	JV/WHT/DECEMBER/2019-192	31/12/2019	Not Paid	930.00	930.00
	JV/WHT/DECEMBER/2019-193	31/12/2019	Not Paid	892.50	892.50



**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	JV/WHT/DECEMBER/2019-194	31/12/2019	Not Paid	945.00	945.00
	JV/WHT/DECEMBER/2019-195	31/12/2019	Not Paid	1,695.00	1,695.00
	JV/WHT/DECEMBER/2019-196	31/12/2019	Not Paid	486.49	486.49
	JV/WHT/DECEMBER/2019-197	31/12/2019	Not Paid	2,158.13	2,158.13
	JV/WHT/DECEMBER/2019-198	31/12/2019	Not Paid	125.52	125.52
	JV/WHT/DECEMBER/2019-199	31/12/2019	Not Paid	451.62	451.62
	JV/WHT/DECEMBER/2019-200	31/12/2019	Not Paid	1,523.91	1,523.91
	JV/WHT/DECEMBER/2019-201	31/12/2019	Not Paid	7,776.00	7,776.00
	JV/WHT/DECEMBER/2019-202	31/12/2019	Not Paid	521.74	521.74
	JV/WHT/DECEMBER/2019-203	31/12/2019	Not Paid	9,000.00	9,000.00
	JV/WHT/DECEMBER/2019-204	31/12/2019	Not Paid	2,145.00	2,145.00
	JV/WHT/DECEMBER/2019-205	31/12/2019	Not Paid	1,567.50	1,567.50
	JV/WHT/DECEMBER/2019-206	31/12/2019	Not Paid	1,695.00	1,695.00
	JV/WHT/DECEMBER/2019-207	31/12/2019	Not Paid	1,875.00	1,875.00
	JV/WHT/DECEMBER/2019-208	31/12/2019	Not Paid	543.23	543.23
	JV/WHT/DECEMBER/2019-209	31/12/2019	Not Paid	1,875.00	1,875.00
	JV/WHT/DECEMBER/2019-210	31/12/2019	Not Paid	292.50	292.50
	JV/WHT/DECEMBER/2019-211	31/12/2019	Not Paid	292.50	292.50
	JV/WHT/DECEMBER/2019-212	31/12/2019	Not Paid	3,656.81	3,656.81
	JV/WHT/DECEMBER/2019-213	31/12/2019	Not Paid	1,296.00	1,296.00
	JV/WHT/DECEMBER/2019-214	31/12/2019	Not Paid	2,047.50	2,047.50
	JV/WHT/DECEMBER/2019-215	31/12/2019	Not Paid	3,020.00	3,020.00
	JV/WHT/DECEMBER/2019-216	31/12/2019	Not Paid	44.59	44.59
	JV/WHT/DECEMBER/2019-217	31/12/2019	Not Paid	2,100.00	2,100.00
	JV/WHT/DECEMBER/2019-218	31/12/2019	Not Paid	897.18	897.18
	JV/WHT/DECEMBER/2019-219	31/12/2019	Not Paid	292.72	292.72
	JV/WHT/DECEMBER/2019-220	31/12/2019	Not Paid	239.13	239.13
	JV/WHT/DECEMBER/2019-221	31/12/2019	Not Paid	239.13	239.13
	JV/WHT/DECEMBER/2019-222	31/12/2019	Not Paid	1,088.09	1,088.09
	JV/WHT/DECEMBER/2019-223	31/12/2019	Not Paid	1,350.00	1,350.00

**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	JV/WHT/DECEMBER/2019-224	31/12/2019	Not Paid	165.00	165.00
	JV/WHT/DECEMBER/2019-225	31/12/2019	Not Paid	189.36	189.36
	JV/WHT/DECEMBER/2019-226	31/12/2019	Not Paid	63.75	63.75
	JV/WHT/DECEMBER/2019-227	31/12/2019	Not Paid	344.59	344.59
	JV/WHT/DECEMBER/2019-228	31/12/2019	Not Paid	690.00	690.00
	JV/WHT/DECEMBER/2019-229	31/12/2019	Not Paid	2,027.03	2,027.03
	JV/WHT/DECEMBER/2019-230	31/12/2019	Not Paid	1,327.50	1,327.50
	JV/WHT/DECEMBER/2019-231	31/12/2019	Not Paid	277.50	277.50
	JV/WHT/DECEMBER/2019-232	31/12/2019	Not Paid	277.50	277.50
	JV/WHT/DECEMBER/2019-233	31/12/2019	Not Paid	407.48	407.48
	JV/WHT/DECEMBER/2019-234	31/12/2019	Not Paid	405.00	405.00
	JV/WHT/DECEMBER/2019-235	31/12/2019	Not Paid	746.03	746.03
	JV/WHT/DECEMBER/2019-236	31/12/2019	Not Paid	746.03	746.03
	JV/WHT/DECEMBER/2019-237	31/12/2019	Not Paid	1,119.05	1,119.05
	JV/WHT/DECEMBER/2019-238	31/12/2019	Not Paid	6,487.50	6,487.50
	JV/WHT/DECEMBER/2019-239	31/12/2019	Not Paid	2,245.95	2,245.95
	JV/WHT/DECEMBER/2019-240	31/12/2019	Not Paid	2,245.89	2,245.89
	JV/WHT/DECEMBER/2019-241	31/12/2019	Not Paid	2,985.00	2,985.00
	JV/WHT/DECEMBER/2019-242	31/12/2019	Not Paid	624.32	624.32
	JV/WHT/DECEMBER/2019-243	31/12/2019	Not Paid	3,440.00	3,440.00
	JV/WHT/DECEMBER/2019-244	31/12/2019	Not Paid	44.59	44.59
	JV/WHT/DECEMBER/2019-245	31/12/2019	Not Paid	2,107.50	2,107.50
	JV/WHT/DECEMBER/2019-246	31/12/2019	Not Paid	380.10	380.10
	JV/WHT/DECEMBER/2019-247	31/12/2019	Not Paid	1,680.00	1,680.00
	JV/WHT/DECEMBER/2019-248	31/12/2019	Not Paid	1,057.88	1,057.88
	JV/WHT/DECEMBER/2019-249	31/12/2019	Not Paid	182.40	182.40
	JV/WHT/DECEMBER/2019-250	31/12/2019	Not Paid	3,214.65	3,214.65
	JV/WHT/DECEMBER/2019-251	31/12/2019	Not Paid	3,460.05	3,460.05
	JV/WHT/DECEMBER/2019-252	31/12/2019	Not Paid	180.00	180.00

**SCHEDULE OF UNPAID WITHHOLDING TAX AS AT 31-12-2019**

<b>Support Service</b>	<b>TRANSACTION NUMBER</b>	<b>INVOICE DATE</b>	<b>PAYMENT STATUS</b>	<b>ORIGINAL AMOUNT</b>	<b>OUTSTANDING PAYABLE</b>
	JV/WHT/DECEMBER/2019-253	31/12/2019	Not Paid	180.00	180.00
	JV/WHT/DECEMBER/2019-254	31/12/2019	Not Paid	1,140.00	1,140.00
	JV/WHT/DECEMBER/2019-255	31/12/2019	Not Paid	90.00	90.00
	JV/WHT/DECEMBER/2019-256	31/12/2019	Not Paid	75.00	75.00
	JV/WHT/DECEMBER/2019-257	31/12/2019	Not Paid	548.54	548.54
	JV/WHT/DECEMBER/2019-258	31/12/2019	Not Paid	725.42	725.42
	JV/WHT/DECEMBER/2019-259	31/12/2019	Not Paid	877.50	877.50
	JV/WHT/DECEMBER/2019-260	31/12/2019	Not Paid	1,800.00	1,800.00
<b>TOTAL</b>				<b>816,260</b>	<b>816,260</b>



## SCHEDULE OF COMMITMENT APPROPRIATION FOR THE PERIOD JAN - DEC. 2019

INSTITUTIONS	BEGINNING COMMITMENT	EXPENDITURE FROM COMMITMENT	YTD COMMITMENT	TOTAL COMMITMENT	UNPAID EXPENDITURE	TOTAL OBLIGATION
	GH¢ a	GH¢ b	GH¢ c	GH¢	GH¢	GH¢
<b>SSD</b>						
Compensation of Employees	-	-	-	-	-	-
Goods and Services	-	11,288,420	11,288,420	11,288,420	11,288,420	<b>11,288,420</b>
Consumption of Fixed Assets	-					
Social Benefits	-					
Government Subsidy	-					
Other Expenses	-					
Non Financial Asset	-					
<b>TOTAL</b>	-	<b>11,288,420</b>	<b>11,288,420</b>	<b>11,288,420</b>	<b>11,288,420</b>	<b>11,288,420</b>

# REVENUE AUTHORITY

**CORPORATE INCOME TAX**



**WITHHOLDING TAX**



**GIFT TAX**



**MINERAL ROYALTIES TAX**



**Ghana Revenue Authority**  
P. O. Box 2202, Accra

**Head Office Location;** Off Starlets' 91 Road,  
near Accra Sports Stadium

**Website;** [www.gra.gov.gh](http://www.gra.gov.gh)

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