

CHARTERED INSTITUTE OF TAXATION, GHANA

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS 2020











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CORPORATE INFORMATION

1.0 ESTABLISHMENT PROFILE OF THE INSTITUTE

The Chartered Institute of Taxation, Ghana is a statutory regulatory body established by the Chartered Institute of Taxation Act 2016 (Act 916). The object of the Institute is to regulate the practice of taxation and to promote the study of taxation in Ghana.

The Institute has been operating as a professional body since 1979 and was formally incorporated under the companies Code 1963 (Act 179) as Ghana Institute of Taxation, a company limited by guarantee on 2nd May, 1980. It was later registered under the Professional Bodies Decree, 1973 on 7th June 1993. On 8th February 2001, the name of the Institute was changed to Chartered Institute of Taxation (Ghana).

The Parliament of Ghana passed the Chartered Institute of Taxation Act 2016 (Act 916) to establish the Chartered Institute of Taxation, Ghana and was assented into law on 10th August, 2016 by the President of the Republic of Ghana.

2.0 OUR VISION

To be the premier international professional body of choice

3.0 OUR MISSION

To promote the advancement of taxation practice through excellence, integrity and transparency whilst diligently offering the best professional service to the state and the public

4.0 OBJECT OF THE INSTITUTE

To promote the study of taxation and regulate the practice of taxation in the country

5.0 OUR CORE VALUES

- Excellence
- Integrity
- Transparency
- Diligence

6.0 OUR MANDATE

To achieve its object, Section 3 of the Chartered Institute of Taxation Act 2016 mandates the Institute to:

- a. regulate the practice of taxation in the country;
- b. facilitate the exchange of information and ideas related to the practice of taxation;
- c. conduct and provide for the conduct of qualifying examinations for membership of the Institute and prescribe and approve courses of study for the examinations;
- d. evaluate and approve the curricula and certificates of other professional organisations considered by the Institute to be of equivalent status with the Institute;
- e. keep, maintain, and publish a register of chartered tax practitioners and tax practitioners;
- f. determine the standard of knowledge and skills to be attained by persons seeking to practise taxation in the country;
- g. strike off from the register of chartered tax practitioners and tax practitioners, the name of a member for stated misconduct, incompetence or for other justifiable reasons on the recommendations of the Disciplinary Committee;
- h. prescribe and maintain professional standards and educate members on the methods and practices necessary to maintain professional standards and also ensure that the professional standards are maintained by members of the Institute;
- i. organise continuous professional development courses for members of the Institute as a condition precedent for the renewal of the practising certificate of members of the Institute;
- j. establish and maintain a library on taxation and related subjects;
- k. encourage research in taxation and the practice of taxation generally and to secure the well-being and advancement of the tax profession,
- l. encourage members to publish professional and research materials on taxation and related subjects; and
- m. perform any other functions that are ancillary to the object of the Institute.

6.0 GOVERNANCE

The Chartered Institute of Taxation, Ghana (CITG) is governed by a twelve-member Council consisting of:

- A Chairperson appointed by the President of the country;
- Four (4) persons elected by members of the CITG as the:
 - ✓ President of the Institute,
 - ✓ Vice-President of the Institute,
 - ✓ Chairperson of the Education and Training Committee of the Institute,
 - ✓ Chairperson of the Examinations Committee of the Institute;
- A Representative of the students of the Institute;
- One Representative each of the;

- ✓ Ministry of Education,
- ✓ Attorney-General's Department,
- ✓ Ghana Revenue Authority;
- Two other Nominees of the Minister of Education;
- Registrar of the Institute.

7.0 CURRENT MEMBERS OF COUNCIL

1.	Mr. Joe Winful	Chairman
2.	Nii Ayi Aryeetey, FCIT	President
3.	Mr. Francis Essel-Okyeahene, FCIT	Vice President
4.	Mr. Edward Kwesi Akpakli, FCIT	Chair, Education & Training Committee
5.	Esi Duma Sam, (Ms), FCIT	Chair, Examination Committee
6.	Mr. Julius Nana Yaw Gyimah	Student Representative
7.	Prof. Kwame Boasiako Omane-Antwi, FCIT	Member (Min of Education Nominee)
8.	Mr. Kwasi Gyimah-Asante, MCIT	Member (Representative of GRA)
9.	Her Ladyship Margaret Welbourne, FCIT	Member (Min of Education Nominee)
10.	Mrs. Grace Mbrokoh Ewoal	Member (Representative of Attorney-General)
11.	Mr. Fred Tetteh, FCIT	Registrar

Note: Mr. Fred Tetteh exited as Registrar of the Institute at the end of December, 2019 and Mr. Frank Yao Gbadago was appointed by Council as Registrar with effect from January, 2020.



8.0 PAST PRESIDENTS

Mr. J. D. Barnes, FCIT	11th November, 1980 – 5th March, 1981
Mr. E. M. Boye, FCIT	6th March, 1981 – 2nd October, 1984
Mr. P. O. Andah, FCIT	3rd October, 1984 – 10th May, 1988
Mr. C. G. Fiadjoe, FCIT	11th May, 1988 – 11th June, 1991
Mr. F. D. Tweneboa, FCIT	8th June, 1994 – 31st December, 1997
Mr. E. E. Kwesie, FCIT	1st January, 1998 – 11th March, 2003
Mr. E. F. Asamoah, FCIT	12th March, 2003 – 23rd December, 2008
Mr. Yaw Asante-Boadi, FCIT	24th December, 2008 – 12th November, 2010

Mr. Felix Ahima-Adonteng, FCIT	13th November, 2010 – 23rd October, 2012
Mr. Mike Kofi Afflu, FCIT	24th October, 2012 – 24th February, 2016

9.0 CONTACT INFORMATION

9.1 SECRETARIAT AND REGISTERED OFFICE ADDRESS

The Registrar

Chartered Institute of Taxation, Ghana

University of Professional Studies, Campus, Accra

New Lecturers Block (J. J. Matey Block)

P. O. Box OS 1558, Osu-Accra

P. O. Box LG 1253, Legon - Accra

9.2 BANKERS

- Standard Chartered Bank (Cedi Account)
Account Number: 0100113743400
Branch: Liberia Road
&
- Ecobank (Dollar Account)
Account Number: 0012014472743001
Swift Code: ECOCGHAC
Head Office
- Universal Merchant Bank

9.3 AUDITORS

The Auditor-General

Ghana Audit Service

P. O. Box M 96

Accra.

9.4 PRINCIPAL PLACE OF BUSINESS

Rev. J.J. Martey Block

University of Professional Studies, Accra

P. O. Box OS 1558

OSU – Accra

Tel: 0303-934846

Website: www.taxghana.org

E-mail: info@taxghana.org or taxinstitute@hotmail.com



10.0 NOTICE OF ANNUAL GENERAL MEETING

Dear Member,

NOTICE OF ANNUAL GENERAL MEETING

Reference to our circular dated 27/04/21 announcing the nominees for election to CITG Council-2021 and proposed 2020 AGM, a notice is hereby given to confirm the proposed Thursday 20th May, 2021 as the date for the Annual General Meeting (AGM) of members of the Chartered Institute of Taxation, Ghana (CITG). The AGM shall be conducted in hybrid format (that is in-person and virtual meetings concurrently) between 1:00 p.m. and 5pm as follow:

Venue for in person meeting	: Seminar Room 1, UPSA Campus, Legon, Accra
Venue for the virtual meeting	: Zoom
Call to order	: 12.45pm
Commencement of Business of the day	: 1.00pm
Start of e-voting	: 2.00pm to 4.15pm
Declaration of Results	: 5pm

Agenda

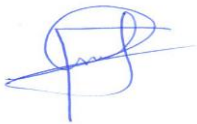
1. To elect four (4) members to the following positions who shall serve as members of the Governing Council of the Institute:
 - i. The President of the Institute
 - ii. The Vice-President of the Institute
 - iii. A representative of the Education and Training Committee of the Institute
 - iv. A representative of the Examination Committee of the Institute
2. To receive the Report of Council and approve the Financial Statements of the Chartered Institute of Taxation, Ghana for the years ended 31st December, 2019 & 2020 and
3. To transact any other business.

Meanwhile, members are reminded that a fellow/member will be entitled to vote **ONLY IF** that individual's subscription is paid **IN FULL** before the date of the AGM. The zoom webinar link shall be emailed or texted to all members prior to the meeting time.

Dated at Accra this 14th Day of May, 2021

By order of Council

For any further information please contact the undersigned



Registrar, CITG

11.0 REPORT OF COUNCIL

11.1 INTRODUCTION

Distinguished Fellows and Members, on behalf of the Council of the Chartered Institute of Taxation, Ghana, it is our pleasure to submit the Institute's Annual report for the years ended 31st December, 2019 and 31st December, 2020.

The Council continued to operate during the period under review without a representative of the Minister of Education as reported in our last Report of Council presented during our Annual General Meeting held on 5th December, 2019. Sadly, two members of Council passed on to glory during the period. These were the representative of the Ghana Revenue Authority in the person of the late Mr. Kwasi Gyimah-Asante passed on to glory on July 23, 2020 and the Chairman of the Education and Training Committee, the late Mr. Edward Kwesi Akpakli who passed away on 1st February, 2021. Similarly, Mr. Richard N. Sappor (FCIT) and Ms Dianah Koramah Baidoo an associate who was a judged the best student in August, 2020 examinations also passed on to eternity in 2020. Kindly let us now be on our feet to observe a few moments of silence in their memory and in memory of our other colleagues who we lost during the period including Mr. R. S. Quaye (FCIT) and Mr. F. D. Tweneboah (FCIT). May their souls rest in peace.

11.2 Committees of Council

The Committees of Council include:

- » Finance
- » Publicity
- » Technical
- » Annual Tax Conference (ATC) Committee which is a special Committee of Council mandated to organize Annual Tax Conference each year.

The various Committees of Council and their membership are as follows:

(a) Disciplinary Committee

1. H. L. Justice Margaret Welbourne (Mrs) - Chairperson
2. Mrs. Grace Mbrokoh-Ewoal
3. Ms. Thelma Elsie Pitcher
4. Mr. Eric Yarboi Mensah
5. Nana Adjoa Anaisewa Sey

(b). Examinations Committee

1. Ms. .Esi Sam - Chairperson
2. Mr. Edward Akpakli (Deceased)
3. Mr. Nathan Nettey
4. Mr. Salifu Wumbei
5. Mr. Anthony Sarpey
6. Mr. Faisal Mustapha
7. Mr. Michael Siaw Larbi
8. Mr. Francis Ashinyo
9. Mr. Felix Ahima-Adonteng
10. Mr. Eric Norgbey
11. Mr. Frank Baidoo
12. Ms. Laura Torgome

(c) Education and Training Committee

1. Edward Akpakli – Chairman (Deceased)
2. Ms Esi Sam
3. William Kofi Owusu-Demitia
4. Mr. Julius Nana Yaw Gyimah
5. Ms Ayesha Bedwei
6. Mr. Frank Baidoo
7. Ms. Gifty Andzie
8. Mr. Louis Anderson
9. Mrs. Laurene Boahene
10. Mr. Fred K. Awuttey

(d) Finance Committee

1. Mr. Francis Essel-Okyeahene - Chairman
2. Prof. Kwame Bosiako Omane-Antwi
3. Mrs. Grace Mbrokoh-Ewoal
4. Mr. Julius Gyimah

(e) Technical Committee

1. Prof. K. B. Omane-Antwi - Chairman
2. Dr. Isaac Nyame
3. Mr. Abeku Gyan-Quansah
4. Mr. Daniel Nuer
5. Mr. Edward Gyambrah
6. Mr. George Ankomah
7. Mr. Rauf Nashiru
8. Dr. Chris Sokpor
9. Mr. Godwin Asafo
10. Mr. Theophilus Tawiah

(f) Public relations Committee

1. Mrs. Grace Mbrokoh-Ewoal - Chairperson
2. Mr. Gideon Ayi-Owoo
3. Mrs. Ernestina Appiah
4. Prof. Vitor Awunyo Dadson
5. Ms. Gifty Martey
6. Mr. Robert Mensah
7. Mr. Jerry Adusei
8. Mr. Julius Gyimah
9. Mr. Moses Yidani

11.3 The Registrar

- i. The Council shall appoint a member of the institute with administrative or managerial experience as the Registrar of the Institute
- ii. The Registrar shall hold office on the terms and conditions specified in the letter of appointment.
- iii. The Registrar is the secretary to the Council.
- iv. The Registrar is responsible for the day to day administration of the affairs of the Institute and is answerable to the Council in the performance of function under this Act.
- v. He may delegate a function to an officer of the Institute but shall not be relieved from ultimate responsibility for the performance of the delegated function.
- vi. Additionally, the Registrar may be expected to have:
 - » A proven strong leadership profile, experience at management level and excellent problem-solving skills.
 - » Ability to translate strategic and policy decisions of Council into actionable activities.

11.4 Membership

The Institute`s membership as 31st December, 2020 was 881 comprising honorary fellows, fellows, members, and associate members. The register of members in good standing can be accessed on the Institute`s website.

11.5 Studentship

The registered number of students of the Institute as at December 31, 2020 was 3,373 including 291 new registration in 2020.

11.6 Examinations

The February, 2020 and August, 2020 examinations of the Institute were held from Monday February 3, 2020 to 10th February, 2020 and 3rd to 10th August, 2020 respectively at Zenith College, Accra and Baptist University College, Kumasi concurrently. To support students` preparations for examinations, the Institute through the Ghana Tax College organized tuition and interventions for examination candidates during each diet.

11.7 CITG Website Portal and Management System

Development of the CITG Website Portal Management System (WPMS) has been completed. The system is currently functional. The WPMS is to support the operations of the Institute`s

Secretariat in managing interactions with members and student, organizing events such as seminars and conferences, conducting research and undertaking publications of articles and journals. Portals have been created for all members and students to enhance internal communication within the Institute. The WPMS has enabled the Institute to provide students with digitized students' examination results (with effect from the August, 2020 examinations). Plans are far advanced to roll out the User-Training Modules of the WPMS for members, students and other stakeholders.

11.8 Commencement of Ghana Tax College, Weija

The Ghana Tax College, our planned training facility became operational in April, 2020 at our Weija office premises. The Ghana Tax College currently provides our registered students with regular tuition in addition to our traditional interventions classes organised prior to our examinations.

When fully operational, services provided at the Ghana Tax College will include special tuition and learning support for persons with some prior knowledge in taxation or tax practice experience and are desirous of registering with the Institute to write our professional qualifying examinations at the Ghana Tax College.

11.9 Ghana Tax College's 1st Tax Research Conference

To promote research in taxation and tax practice, the Institute through the Ghana Tax College plans to commence our First Tax Research Conference later in 2021. The announcement to this effect will be made shortly to our stakeholders and the public. We look forward to receiving your research papers for presentation at the conference and subsequent publication in our double-blind peer review journal.

11.10 CITG 2020 eCPD/Workshop Series

Our 2020 CITG eCPD/Workshop Series which commenced in July, 2020 was highly successful. The programme has received high commendations from all participants and supporters. On the average, over 200 participants participated in each of the monthly event.

11.11 Release of CITG Professional Qualifying Examinations

The Institute has been able to sustain the timely release of results of our professional qualifying examinations within six weeks after the date of the examinations with effect from the February, 2020 examinations. The success could be attributed to the introduction of conference marking and renewed dedication of our examiners.

11.12 Students Registration and Completion of CITG Qualifying Examination

The number of our registered students was 3,600 at 31st December, 2020. 96 students completed the qualifying examinations in 2020.

11.13 Fellows/Members in good standing as at 31st December, 2020

The number of members in good standing was 565 at the end of 2020 as detailed below.

FELLOWS

S/N	Name	F/No	S/No	F/No	Name
-----	------	------	------	------	------

1	Abutiate Nora Adzo (Ms)	097	P	33	131	Barnieh Collins	P
2	Adusei Osei-Tutu Kwabena	125	P	34	103	Bartlett-Mingle Albert	P
3	Adjei Joseph Annang (Dr)	111	P	35	151	Bedwei Ayesha Araba (Mrs)	P
4	Afedi Emmanuel Edward Kweku	087	P	36	106	Berle Mensah Frank Yoofi	P
5	Afoakwah Emmanuel Kwabena	069	P	37	121	Danso-Ntiamoah Harold	P
6	Afflu Mike Kofi	062	P	38	088	Doggu Sylvester	
7	Agbemabiase Emmanuuel Kobla	022		39	045	Dua Belinda (Ms)	P
8	Ahima-Adonteng Felix	054	P	40	112	Duodu S. S.	P
9	Akakpo Victor K. A.	130	P	41	141	Essel Emmanuel Appiah	P
10	Akoto Francis Edward Kingross	099		42	084	Essel-Okyeahene Francis Kwesi	P
11	Akushey Victor Aplerh	091	P	43	089	Eshun Clement Anobir	P
12	Alhassan Abubakari Ahmed	071	P	44	139	Frimpah Charles	P
13	Ali-Nakyea Abdallah	055	P	45	118	Fumba Arthur Wolobah Bomo	P
14	Amadu Guduba Saladin	082		46	150	Gyan-Quansah Abeku	P
15	Ammah Joseph Ardey	034		47	052	Gyasi Aisha Tiwaa (Ms)	P
16	Andah Peter Okai	009		48	155	Hussein Salia (Dr)	P
17	Andah Kweku Brebu	138	P	49	123	Koduah Tweneboa A.	P
18	Anderson Louis	149	P	50	060	Koley Ben	P
19	Ankamah Emmanuel Mc-Coffie	086	P	51	109	Kpozaz H. A. C. K.	
20	Akpakli Edward Kwesi	047	P	52	158	Kwarteng-Amaniampong Henry	P
21	Appiah Christina Ernestina	153	P	53	063	Kwatia George Ohene	P
22	Aryee Gilbert Christian	057		54	050	Kwesie Emmanuel Ernest	P
23	Aryeetey Nii Ayi	032	P	55	056	Mate-Kole Neneyo Asare	
24	Asamoah Ezekiel Ferdinand	019		56	147	Morrison Herbert Andoh	P
25	Ashinyo Francis Kweku	161	P	57	154	Nartey Daniel Tetteh	P
26	Asiedu Emmanuel Obeng	135	P	58	029	Norgbey Eric Sewornuku	P
27	Asuinura Alexis Kwabena	100		59	104	Nmai-Dsane Emmanuel Afutu	
28	Atsiavor Kwame	075	P	60	064	Nuer Daniel	P
29	Atuilik Williams Abayaawien (Dr)	290	P	61	163	Nyame Isaac (Dr)	P
30	Awuttey Seth Selorm	105	P	62	065	Onumah Regina Mensah (Mrs)	P
31	Azasu Godwin Vladimir	116	P	63	102	Oppong Richard	P
32	Badger Freda Akutor (Mrs)	152	P	64	148	Osae George	P
					148	Owiredu -Yeboah Eugene	P
65	Prah Ernest	119	P	73	M/No	Name	
66	Poku Kwame	076		74	087	Selormey Killian Yao	

67	Quaye R. S.	021		75	068	Tetteh Fred	P
68	Quaye Isaac Patrick Nii Amatey	53	P	76	142	Tsikata Ernest	P
69	Quaye Samuel Antiaye	039		77	136	Welbourne Justice Magaret (Mrs)	P
70	Sam Esi (Ms)	128	P	78	080	Yahaya Atchulo	P
71	Sowah J. T.	023		79	134	Zauku L. C. T.	
72	Sapati Brian Ankui	030					
MEMBERS							
S/No	Name	M/No		S/No	M/No	Name	
80	Abbey Dinah Anorkor	396	P	113	094	Adu-Gyamfi Richard Owusu Saarah	P
81	Abbey Emmanuel Donu Kwei	140	P	114	597	Adu-Ntiamoah Richard	P
82	Abakah Dorothy Nahnyonga	778	P	115	097	Adu-Sarkodee Emmanuel	P
83	Abankwah Augustine Kojo	603	P	116	682	Adusei Jerry	P
84	Abban Solomon Kwesi	385	P	117	565	Adusei Vivien Delaedem Aku (Mrs)	P
85	Abenney-Yeboah Joseph	730	P	118	768	Afful Daniel Bondziue	P
86	Abiaw Samuel	361	P	119	483	Agyemang Isaac	P
87	Abini Amos Tsey	482	P	120	268	Agbenyo Ernest Kwabla	P
88	Aboagyee Samuel Sarfo	534	P	121	657	Agroh Cephas Nelson	P
89	Abodunrin Elizabeth Maatso	031	P	122	744	Agyei Eric Davidson Kweku	P
90	Abodunrin Bode	032	P	123	087	Agyebeng William Charlse Sefah	P
91	Abramu Ophelia Obenewa	717	P	124	490	Agyemang-Asiedu Emmanuel	P
92	Acheampong John	580	P	125	790	Ahadzi Jacob	P
93	Acheampong Michael	549	P	126	693	Aidoo Bright Kwame	P
94	Acquah Joana Gloria	485	P	127	598	Ajago Richard Ayibia Fangatra	P
95	Acquaye-Hutchful Benjamin	658	P	128	073	Akafia Michael Edem Kwame	P
96	Adda Baaseamo Yiredori	751	P	129	366	Akani Angelina Obenewa (Mrs)	P
97	Adade Amankwah Nana Esi (Mrs)	353	P	130	796	Akligo Michael	P
98	Adade Quaye Watson Bernard	659	P	131	523	Akonnor Wilson Odame	P
99	Adams Albert Kwabena	602	P	132	480	Akutey Doris Abla	P
100	Adam Ashalley Osman	489	P	133	025	Akuffo-Badoo Erasmus	P
101	Adadey Emmanuel	001	P	134	383	Akpaku Emmanuel Kudzo	P
102	Addae Charles	620	P	135	050	Allotey Suganthan Eme	P
103	Addison Claudia	471	P	136	428	Alabi-Adefa Michael Komla	P
104	Adin-Darko Daniel Asare	735	P	137	091	Amamoo Lydia (Mrs)	P
105	Adjei Emmanuel	090	P	138	052	Amanyi Richardson Harold	P

106	Adjei Christiana Amusah (Mrs)	402		139	061	Amartey Samuel Amarkwei	P
107	Adjepong Eric Kwarteng	715	P	140	741	Amegbley Wisdom Edufia	P
108	Adjorlolo Mary Akos	795	P	141	803	Amedofu Philip Lovemore	P
109	Addo Solomon	755	P	142	629	Amenuveve Richard Kwesi	P
110	Adodoadji Jacob Djabaku	033	P	143	499	Adu-Kusi Lawrence	P
111	Adonoo Noble Yaotse	536	P	144	382	Adu-Boateng Agnes Akosua (Mrs)	P
112	Adoguba Peter Lance Adua	354	P	145	382	Adu-Boateng Agnes Akosua (Mrs)	P
S/No	Name	M/No		S/No	M/No	Name	
146	Adom-Frimpong Kwame (Prof)	556	P	189	096	Asare Sampson Kwamina	P
147	Adu Asare	685	P	190	337	Asare Joseph Sampson	P
148	Adu-Gyamfi Nana Abena	055	P	191	512	Asare William Acheampong	P
149	Ameyaw Osei Kwadwo	076	P	192	616	Ashitey Ammishadai Armah	P
150	Amoah Stella Asantewaa	649	P	193	533	Asiedu-Danquah Robert Yaw	P
151	Amoah Ken Fiifi	793	P	194	729	Asimenu Senyo	P
152	Amofa Boama Kwasi	391	P	195	747	Asumang Ernest Appau	P
153	Amoafu-Gogoe Charles	029	P	196	348	Amoako Archibald Allswell	P
154	Ampah Samuel Wilson	101	P	197	699	Amoako Samuel Gyimah	P
155	Ampadu-Boateng Theresa (Mrs)	064	P	198	691	Atila Maxwell Yao	P
156	Ampiaaw Kenneth James	663	P	199	610	Atta-Peters Paul	P
157	Ampofo Dwumfour Kwabena	350	P	200	588	Atimado Ernest Mawuli	P
158	Amponsah Osei Kofi	088	P	201	027	Attobrah Joseph Kwadwo	P
159	Anaman Suromanyi Kobina	086	P	202	626	Atuah Anna Marian	P
160	Anane Kofi	720	P	203	046	Awanyo Francis	P
161	Anaglate Gameli Kwame	647	P	204	522	Awini Lamusah Paul	P
162	Andoh Augustine Kwabena Ntiako	466	P	205	078	Awuah Barfour Albert	P
163	Andoh Maxwell Kwabena	002	P	206	248	Awunyo Richard Kwame	P
164	Andzie Gifty	510	P	207	429	Awunyo-Vitor Dadson	P
165	Anim-Sarfo Samuel	527	P	208	671	Awutty Fred Kwashie	P
166	Aning Agyeman Akwasi	502	P	209	486	Ayini Oscar Wilson	P
167	Ankomah George	605	P	210	578	Ayi-Owoo Gideon	P
168	Ansah Eric Kobina	034	P	211	743	Azagsiyire Thompson Apana	P
169	Ansah Myra Stella Yeboah (Mrs)	623	P	212	463	Baah Peter Ben	P
170	Anson Fred Charles	540	P	213	524	Badu-Prah Judith Arabella	P
171	Apawu Philip	608	P	214	369	Baffour Amofo Anderson	P
172	Apenteng Kwame Ofosuhene	370	P	215	638	Baidoo Frank	P
173	Appiah Edward Kwaku	566	P	216	447	Bening Eningwe Evelyn	P

174	Appiah-Manuh-Benjamin	653	P	217	071	Bentil Samuel Kwodwo	P
175	Appiah Joshua Nana Yaw	529	P	218	621	Bentum Ivy Kordey	P
176	Appiah Samuel	021	P	219	802	Berko Philip Kwesi	P
177	Appiah Shadrack	805	P	220	635	Boadi Bernard	P
178	Armah Mohammed	797	P	221	495	Boahene Laurene	P
179	Arthur Benjamin Kuuku	775	P	222	783	Boamong Eric Kwabena	P
180	Arthur Christian Kisszy	592	P	223	095	Boateng Joseph	P
181	Arthur Francis	525	P	224	083	Boateng Oduro Baaba	P
182	Asaam Emelia	498	P	225	504	Boateng Owusu Michael	P
183	Asafo Godwin Dziedzorm	473	P	226	761	Boateng Rita	P
184	Asafo-Boakye Ernestina Esi	089	P	227	413	Boakye-Yiadom Kwame	P
185	Asampana Roland Atiah	607	P	228	339	Boakye George Kwame	P
186	Asante Kwasi	023	P	229	643	Boafo-Ansah Cynthia Naadu	P
187	Asante Frank Anane	537	P	230	474	Bosompem-Mensa Kwabena	P
188	Asante-Krobia Vida (Mrs)	628	P	231	401	Botchway Iris Yemotiorkor (Mrs)	P
S/No	Name	M/No		S/No	M/No	Name	
232	Botchwey Patrick	769	P	273	612	Fah Kenneth Adjei	P
233	Botwe Nyanning Samson	484	P	274	722	Faiisal Mustapha	P
234	Bram-Larbi Lucas	733	P	275	581	Fiadzo Joseph	P
235	Bruce-Tagoe Frederick	054	P	276	712	Farouk Mohammed	P
236	Buabeng John Yaw	625	P	277	326	Fiadzoe Dzidedze	P
237	Buckman Samuel Kobina	307	P	278	077	Fiadzoe Sam	P
238	Chamfo Daniel Signye Kojo	766	P	279	384	Fiam-Coblavie John	P
239	Chemenu Samuel Afroh	517	P	280	531	Frempong-Kore Kofi	P
240	Clegg Nathaniel William	100	P	281	785	Gbomittah Florence Afi Mawuena	P
241	Cudjoe Anthony William Abeiku	390	P	282	532	Gbogbo Gilbert Morthy	P
242	Danquah Anthony	049	P	283	792	Gborsong Jonas Zalabak	P
243	Dadzie Anthony Roland	368	P	284	427	Gbadago Frank Yao	P
244	Danku Vivian Kafui	393	P	285	065	Genego Senanu Michael	P
245	Danso-Abeam Kwaku	036	P	286	579	Gibrin Abdul-Razak	P
246	Darboh Anthony	771	P	287	764	Gidi Peter Semefa	P
247	Darko Batholomew	752	P	288	434	Gyabaah Frank	P
248	Darko Paul Kwame	799	P	289	528	Gyapong-Kumankuma Atta Richmond	P
249	Demitia William Owusu Kofi	072	P	290	415	Gyamfi Michael Edward Dentu	P
250	Defortse John Kweku	378	P	291	028	Gyapong David	P
251	Doku Zaahid Yusif	586	P	292	703	Hamidu Mustapha Adams	P

252	Dontoh Eric	040	P	293	352	Hammond Elizabeth Barbara (Mrs)	P
253	Dormekpor Prosper Kwasi Amu	265	P	294	062	Hemeng-Ntiamoah kwabena	P
254	Dovoh Nelson Andrew	397	P	295	600	Hervie Enoch Teye Nyewame	P
255	Duodu Samuel Afrifa	573	P	296	414	Heloo Dela	P
256	Dugah Benjamin	725	P	297	777	Hogah Daniel Tamatey	P
257	Dzah Selorm	726	P	298	492	Hotor Seth William	P
258	Dzapasu Patrick Kofi	018	P	299	555	Howard Edward Quarmina	P
259	Donaldy Robert	037	P	300	470	Huago John Kwenortey	P
260	Donkor Abraham Essel	670	P	301	478	Hukporti Alexander Besah Lexington	P
261	Donkor Ben Twum	496	P	302	582	Ibrahim Issahaku	P
262	Dwumor Richard	740	P	303	024	Inkoom Samuel Wilfred Yaw	P
263	Edjah Kingsford Kofi	467		304	589	Ishaq Mansoor Muhammad	P
264	Edusei Frankie	624	P	305	639	Kakuchie Vincent Kwasi	P
265	Egan Ankun Charles	422	P	306	345	Kedem Veronica (Mrs)	P
266	Eghan Samuel Kwesi	650	P	307	425	Keelson Benjamin	P
267	Essandoh-Mensah Charles	392	P	308	479	Kere Selina Zefo (Mrs)	P
268	Essel Alfred Antobam	574	P	309	026	Kere Joseph Zefo	P
269	Essel Emmanuel Appiah	284	P	310	270	Kessie-Annor Frank	P
270	Eshun Kobina Nyamekye	281	P	311	716	Kissi Eileen Oduraa	P
271	Ewuntomah Mariama	618	P	312	763	Klah Tengey	P
272	Ewur Faustina (Mrs)	614	P	313	329	Klubi Delali Wisdom Kwaku	P
S/No	Name	M/No		S/No	M/No	Name	
314	Konadu Kingsley	327	P	356	748	N-Dei Rashid Fuseini	P
315	Kome Grace Ampofowaa (Mrs)	336	P	357	044	Nikoi Emmanuel Nii Ashie	P
316	Koomson Alexander	636	P	358	051	Nipah John Oliver Kwame	P
317	Kpano Wisdom Kwame	673	P	359	757	Nkansah-Adaakwa Kwame	P
318	Kpobi Frank George	661	P	360	411	Nti Emmanuel Kofi	P
319	Kudowor David Dzifa Kwame	412		361	415	Ntiamoah Alfred Twumasi	P
320	Kwakuvi-Zagbedeh Seynam	678	P	362	317	Noi Sylvia Naa Ashiokor	P
321	Kwamin Roberto Annan	162	P	363	615	Ntow Alex Yaw	P
322	Kwarteng Mary Amoaso	745	P	364	325	Nketia Wisdom Kwabena	P
323	Kwofie Mark Kingsley	595	P	365	099	Nkrumah Sinatra Frank	P
324	Kugblenu Jemima Enyo	677	P	366	698	Nusetor Solomon Saviour	P
325	Kumah Christopher Kweku	742	P	367	583	Nwozah John	P
326	Kumah Godson Kwasi Takyi	762	P	368	686	Nyarko Michael Opppong	P

327	Kuukyane Peter Latuo	007	P	369	433	Nyarkoh Patrick	P
328	Kwakyee Fiifi	395	P	370	516	Nyanyo Ben Kofi	P
329	Ladjagla Richard A.	456	P	371	627	Nyarko Isaac Kwasi	P
330	Larbi Michael Siaw	708	P	372	655	Obeng Elizabeth (Ms)	P
331	Laryea Ebenezer Okai	596	P	373	349	Ocansey Benoni Christopher Djabaku	P
332	Lartey Patrick	606	P	374	622	Ocran Francis Rockson	P
333	Manful Eugenia (Mrs)	403	P	375	020	Odame Joseph Yaw	P
334	Martin-Peprah Lysbeth	501	P	376	022	Odai Obed Tawiah	P
335	Matey Gifty	364	P	377	334	Odoi Abraham	P
336	Manford Sai Emmanuel	638	P	378	521	Odoom Adim	
337	Mensah Ebenezer	535	P	379	568	Oduro Robert Ansah	P
338	Mensah Emmanuel	558	P	380	617	Offei Emmanuel Ofosu Kweku	P
339	Mensah Robert Nana	081	P	381	462	Offei-Annor Barbara Nana Yaa Adwo	P
340	Mensah Samuel Laryea	030	P	382	645	Ofori-Owusu Charles	P
341	Mensah Stephen Boateng	003	P	383	756	Ofosu-Mireku Eunice (Mrs)	P
342	Mensah Sylvester Kwame	594	P	384	506	Okine John (Dr)	P
343	Mensah-Boakye Joyce Evelyn (Mrs)	374	P	385	376	Okoe David	P
344	Mensshan Ekow George	098	P	386	689	Okoh Nana Afua Kumea	P
345	Mireku Darwin	481	P	387	798	Omar Mohammed Yaw	P
346	Mireku Benjamin Kofi			388	601	Omolumo Vivian Shika	P
347	Moomen Ibrahim Alhassan	538	P	389	080	Onomah-Quansah Festus	P
348	Morkpley Joyce Dzifa	737	P	390	488	Opare Atua Okatakyie	P
349	Mpiani-Brobbe Akua Afrah	591	P	391	460	Oppong-Damoah Georgina Ofeibea	P
350	Na-Tei Ebenezer	780	P	392	060	Opoku Peter	P
351	Narh-Paddie William Wilberforce	640	P	393	448	Oppong Joseph	P
352	Neequaye Patrick James	724	P	394	776	Osei Bernard	P
353	Nelson Robert Ricky	562	P	395	043	Osei Emmanuel Kofi	P
354	Nettey Nathan Nakai	375	P	396	770	Osei-Mensah Christiana (Mrs)	P
355	Nikoi Edmund	009	P	397	575	Oteng Emmanuel	P
S/No	Name	M/No		S/No	M/No	Name	
398	Owiredu Nyantakyi Kwasi	654	P	436	445	Togormey Rester	
399	Owusu- Ansah Osei	004	P	437	446	Togbenoo Laura	
400	Owusu Eric Nkrumah	784	P	438	447	Tuhson Abdul Mubarak Dutie	
401	Owusu Samuel	085	P	439	448	Tutu-Boahen Clement	
402	Owusu Suzanne Ohemeng	633	P	440	449	Tutu Wiseborn	

403	Owusu-Bediako Kwaku	609	P	441	450	Twumasi Constance (Mrs)	P
404	Owusu-Ewli Kingsley	323	P	442	451	Twum-Barima Kwasi	P
405	Owusu Seidu Ahmed	476	P	443	452	Viduku Augustine	P
406	Owusu-Takyi Kwasi	015	P	444	453	Wumbei Salifu	P
407	Parimah Saban	674	P	445	454	Yahaya Hudu	P
408	Poku Franklin Kwabena	426	P	446	455	Yakubu Seidu	P
409	Prah Josphine (Mrs)	381	P	447	456	Yamborigya Martin Kolbil (Dr)	P
410	Pwadura Lydia	688	P	448	457	Yeboah Anna (Mrs)	P
411	Quampah Daniel Kofi	067	P	449	458	Yeboah Paul Kwame	P
412	Quaye Roger	590	P	450	459	Yentumi Nana Forkuoh-Ababio	P
413	Quayson Eben Gilbert	779	P	451	460	Zeng Geogina	P
414	Quist Gilbert Kobla	631	P	452	461	Zuzie Suglo Rakibu	P
415	Quist Justice Akoete	068	P				
416	Sachibu Haruna Sulemana	530	P				
417	Sackey Samuel Quaue	487	P				
418	Sagoe Adelaide	731	P				
419	Sam Philomena Araba	801	P		S/No	HONORARY FELLOWS	
420	Sampson Peter Emmerson	800	P		1	Mahama Dramani John	
421	Sarpey Anthony Azane	312	P		2	Wood Justice Geogina Theodora (Mrs)	
422	Sappor Theophilus	807	P		3	Adigun Kamoru Adekele (Hon)	
423	Sarpong Kwabena Adu-Gyamfi	794	P		4	Agyemang Jane Nana Opoku (Hon)	
424	Sey Nana Adjoa Anaisewa	566	P		5	Alabi Joshua (Prof)	
425	Shamo Edward Kwei	599	P		6	Aryeetey Ernest (Prof)	
426	Sokpor Christopher Kwame (Dr)	322	P		7	Atuguba Raymond A. (Dr)	
427	Soku Michael Gift	719	P		8	Dodoo NII Amanor	
428	Tagoe Franklyn Milton Nii Ayitey	787	P		9	Fowler William Babatunde (Hon)	
429	Tawiah Odai Obed	022	P		10	Mensah Sylvester	
430	Tawiah Theophilus	408	P		11	Offer Emmanuel	
431	Tetteh Margery Naa Dedei	351			12	Okine Arnold	
432	Tetteh Nii Akwei	313	P		13	Tetteh Yamin Ben	
433	Terkper Seth Emmanuel (Hon)	424	P		14	Tettey- Enyo Alex (Hon)	
434	Tekpor Korku Benjamin	408	P				
435	Timore Francis Boi	472	P				
S/No	ASSOCIATES MEMBERS	S/R/N					
1	Abban Ama Bosuwa	2577					

2	Abedana Nbellah Virgil	2866				
3	Aboagyey-Nuamah Lucy	1712				
4	Aboyinga Charles Adongo	2554				
5	Acheampong Gabriel Odoom	2486				
6	Adjei David Abam	1020				
7	Aduam Richard	2365				
8	Aduamah Frank Emmanuel	1583				
9	Adu-Yeboah Clement	2409				
10	Afriyie Owusu Joachim	2325				
11	Agyei-Okoampa Ernest	2948				
12	Agyemang Bernice Abena Darkoah	2234				
13	Ahemordzi John Kwesi	2071				
14	Akogo Victor Yao	3076				
15	Akotiah Gifty Aku	3125				
16	Amenudzi Godsway Kwesi	2840				
17	Amo-Tachie Ellen	2378				
18	Amofah- Adjekum Michael	2166				
19	Amponsah Robert Yeboah	1139				
20	Amponsah Derrick	2442				
21	Annor Dorcas Ampomah	2349				
22	Anieku Godwin Junior	2699				
23	Anokye Fred Kwasi	2888				
24	Arthur Alex Akyeah	2171				
25	Asante Alexander	1728				
26	Asante Gilbert	1073				
27	Asante Emmanuel Asamoah	2273				
28	Ashong Joseph Afotey	1284				
29	Attah Michael Amoako	2476				
30	Atikumah Michael Kwame	3262				
31	Awalime-Gah Bernard	2059				
32	Awuah Amoako Frederick	3063				
33	Ayim Ernest Owusu	2592				
34	Ayumah Ali Ibrahim	2468				
35	Benyah Frank Nana	2602				
36	Boateng Augustine Wilson	2265				
37	Buanya Nana Yaw	2723				
38	Daah Francis Yaw	1887				
39	Dadzie Abigail Tiah	2850				
40	Dake Odzangbateh Nutifafa	2596				
41	Dake Sena	931				

42	Danso Ebenezer Smile	2223				
43	Dardey Gordon Nii	1920				
44	Djin Asante Victor	2427				
45	Entsie Yacub Nazir	1321				
46	Ewusi- Wilson Stella	2891				
47	Glover Larweh William	1286				
48	Hammond Paul	3187				
49	Hanidu Fuseini	2103				
50	Innusah Mohammed Hameidu	2961				
51	Katamani Saviour	2702				
52	Klutsey Ruby Emefa	2908				
53	Kubate Edward Baba	2739				
54	Kungmaa Albert Ziem	2685				
55	Mahama Bismark Shaibu	2114				
56	Manu Juliet Sarfo	2471				
57	Maasang Leonard Nibienbeterfio	2426				
58	Mensah Samuel	1602				
59	Mensah Ernest Eklu	2491				
60	Mensah Prosper Dzokoto	2049				
61	Mensah Terrence	1860				
62	Mensah Roger Asante	2687				
63	Mills Raymond Asare	2703				
64	Mishiwo Horve Solberg	2619				
65	Nartey Samuel	2490				
66	Ninson Amos	1616				
67	Ntiri Maxwell	1681				
68	Nkansah-Sakyi Ewuraba Adua	2249				
69	Nkansah Otis Appiah	2464				
70	Nkum Ezekiel	1469				
71	Odei Ebenezer	2692				
72	Oduro Dickson Mensah	2706				
73	Okyere Prince Ofosu	2550				
74	Oppong-Agyare Kwadwo Asante	2232				
75	Oppong Kofi	1962				
76	Osei Eunice	2132				
77	Osei-Abankwaa Eric	1111				
78	Olesu Stephen Tetteh	2296				
79	Otabil Richard	3083				
80	Owusu Joseph Arko	2149				

81	Paintsil Aba Yvonne	3100				
82	Ntim Siaw Victor	2432				
83	Simpri Josephine Akua	3231				
84	Sophianu Suleman	1894				
85	Sumdey Felix Ampedu	3108				
86	Tetteh Samuel Okai	2713				
87	Wedam Michael	1760				
88	Yiadom Kwadwo Konadu	1502				
89	Yirenskyi Addo Gilbert	1665				
90	Zakaria Farouk	2519				

Fellows/Members in good standing as at 31st December, 2019

FELLOWS						
1	Abdallah Ali-Nakyea	P		Atsiavor Kwame		
2	Adjei Joseph Annang (Dr)	P		Atuilik Williams Abayaawien (Dr)		P
3	Adoboe-Mensah Nicholas	P		Awutsey Seth Selorm		P
4	Adusei Kwabena Osei-Tutu	P		Azasu Godwin Vladimir		P
5	Afedi Emmanuel Edward Kweku			Badger Freda Akutor (Mrs)		P
6	Afoakwah Emmanuel Kwabena			Bartlett-Mingle Albert		
7	Afflu Mike Kofi	P		Bedwei Ayesha Araba (Ms)		P
8	Afful Kennedy Isaac	P		Berle Frank Yoofo Mensa		P
9	Agbemabiase Emmanuuel Kobla	P		Bruce-Twum Ernest		
10	Agbenyo Ernest Kwabla	P		Buckman Samuel K.		
11	Agyekum Kwasi			Cromwell Albert Samuel		P
12	Agyekwena J. B	P		Danso-Ntiamoah Michael Harold		P
13	Ahima-Adonteng Felix	P		Dua Belinda (Ms)		P
14	Alhassan A. A.	P		Duodu Samuel Sakyi		P
15	Akoto Francis Edward Kingross	P		Essel-Okyeahene Francis		
16	Akakpo Victor K. A.			Effah Peter King Jnr.		P
17	Akpakli Edward Kwesi	P		Frimpah Charles		P
18	Akushey Victor Aplerh			Fumbah Arthur W. B.		
19	Ammah Joseph Ardey			Gyasi Aisha Tiwaa (Ms)		
20	Anani Wisdom Kwaku			Gyan-Quansah Abeku		P
21	Andah Kweku Brebu	P		Hussein Salia (Dr)		P
22	Andah Peter Okai			Kessie-Annor Frank		P
23	Anderson Louis			Kodua Tweneboah A.		P
24	Ankamah Emmanuel Mc-Coffie			Kpozah H. A. C. K.		

25	Appiah Ernestina Christina	P		Kwamin Roberto Annan	P
26	Aryee Gilbert Christian			Kwatia George Ohene	P
27	Aryeetey Nii Ayi	P		Kwarteng-Amaniampong Henry	
28	Asamoah Ezekiel Ferdinand			Kwesie Emmanuel Ernest	P
29	Asante Rosemond Ako Danso (Mrs)	0		Lamptey Mercy Grace (Mrs)	
30	Asiedu Emmanuel Obeng	P		Mate-Kole Neneyo Asare	
31	Ashinyo Francis Kwaku	P		Morrison Herbert Andoh	P
63	Nartey Tetteh Daniel	P		Quaye Isaac P. N. A	
64	Nmai-Dsane Emmanuel Afutu			Quaye R. S.	
65	Norgbey Eric Sewornuku	P		Sam Esi Duma (Ms)	P
66	Nuer Daniel			Sapati Brian Anku	
67	Nyame Isaac (Dr.)	P		Sappor Richard N.	P
68	Nyarkoh David Okyere			Sallas-Mensah Samuel	P
69	Nyiwaeh Martin Kojo	P		Selomey K. Y.	
70	Obeng-Dwamena Nana Prince	P		Sowah J. T.	
71	Ofori-Danso Samuel			Teiko Emmanuel Sowah	
72	Omane-Antwi K. B. (Prof)			Tetteh Fred	
73	Onumah Regina Mensah (Mrs)	P		Welbourne Justice Margaret (Mrs)	
74	Oppong Richard			Yahaya Atchulo	
75	Oteng-Arthur Geoffrey Nana			Zaukuu L. C. T.	
76	Owiredu-Yeboah Eugene	P			
77	Poku Kwame				
78	Prah Ernest	P			
S/No	MEMBERS				
92	Ababio -Yentumi Nana Forkuoh	P		Adjei Christiana Amusah	
93	Abankwah Augustine Kojo	P		Adoguba Peter Lance Adua	P
94	Abban Solomon Kwesi	P		Adom-Frimpong Kwame (Prof)	P
95	Abeam-Danso Kwaku	P		Addo Solomon	
96	Abenney-Yeboah Joseph	P		Adonoo Noble Yaotse	P
97	Abbey Dinah Anorkor	P		Adodoadji Jacob	P
98	Abbey K. D. Emmanuel	P		Adin-Darko Daniel Asare	
99	Abini Tsey Amos			Adu Asare	P
100	Abiaw Samuel	P		Adu-Boateng Agnes Akosua (Mrs)	P
101	Abodunrin Bode	P		Adu-Ntiamoah Richard	P
102	Abodunrin Elizabeth Maatso	P		Adu-Gyamfi Richard Owusu Saarah	P
103	Abdulai Abdul Baashit			Adu-Gyamfi Nana Abena	P
104	Aboagye Samuel Sarfo	P		Adu-Sarkodee Emmanuel	P

105	Abramu Ophelia Obenewa	o	Adusei Vivien Delaedem	P
106	Acheampong John	P	Afful Daniel Bondzie	
107	Acheampong Michael	P	Agyebeng William Charles Sefah	P
108	Acquah Joana Gloria	P	Agyeman-Asiedu Emmanuel	P
109	Acquaye-Hutchful Benjamin	P	Agyei Eric Davidson Kweku	
110	Adade Bernard Watson Quaye	P	Aidoo Bright Kwame	P
111	Adadey Emmanuel	P	Ajajo Richard Ayiba Fangatra Ajago	P
112	Adam Ashalley Osman		Akafia Michael Edem Kwame	P
113	Adams Albert Kwamena	P	Akani Angelina Obenewa	
114	Addae Charles	P	Akonnor Wilson Odame	P
115	Addison Claudia		Akonor Ernest Toah	P
116	Adjei Emmanuel	P	Akpaku Emmanuel Kudzo	P
142	Akutey Doris Abla		Atimado Ernest Mawuli	P
143	Alabi-Adefa Michael Komla	P	Atila Maxwell Yao	P
144	Allotey Suganthan Eme	P	Attuah Anna Marian	P
145	Aliu Mohammed	P	Avedzi James Klutse (Hon)	
146	Amankwah Nana Esi Adade	P	Awanyo Francis	P
147	Amamoo Lydia (Mrs)	P	Awini Paul Lamusah	P
148	Amartey Nana Akonu	P	Awuah Barfour Albert	P
149	Amebley Wisdom Eufia		Awuku John Budu	P
150	Ameyaw Osei Kwadwo	P	Awuttei Fred Kwashie	P
151	Amoafu-Gogoe Charles	P	Awunyo Richard Kwame	P
152	Amoako Archibald Allswell	P	Awunyo-Vitor Dadson (Dr)	P
153	Amofa Boama Kwasi	P	Ayini Oscar Wilson	P
154	Ampadu-Kissi Kwasi	P	Ayitey Anthony Kwablah	P
155	Ampah Samuel Wilson	P	Ayi-Owoo Gideon	
156	Ampiah James Kenneth	P	Azagsiyire Thompson Apana	
157	Ampofo Kwabena Dwomfour	P	Badu-Prah Judith Arabella	P
158	Amponsah Kofi Osei	P	Baffour Amofo Anderson	P
159	Annan Robert		Batsa-Nakotey Emmanuel Kwao	P
160	Anane Kofi	P	Batsa-Nakotey Ebenezer	P
161	Andoh Augustine Kwabena Ntiako	P	Baah Peter Ben	P
162	Andzie Gifty	P	Baah Kwame	P
163	Anim-Sarfo Samuel		Bentil Samuel Kwodwo	P
164	Aning Agyeman Akwasi	P	Bentum Ivy Kordey	P
165	Ankomah George	P	Boadi Bernard	P
166	Ansah Eric Kobina	P	Boahen-Kwarteng Yaw	

167	Anson Fred Charles	P	Boahene Laurene	P
168	Apawu Philip	P	Boakye-Yiadom Kwame	P
169	Apenteng Kwame Ofosuhene	P	Boakye George Kwame	P
170	Appiah Edward Kwaku	P	Boateng Baaba Oduro	
171	Appiah Joshua Nana Yaw	P	Boateng Rita	
172	Appiah Samuel	P	Boateng Michael Owusu	
173	Appiah Nkansah Otis		Boateng Robert	P
174	Arthur Christian Kizzy	P	Bosompem-Mensa Kwabena	P
175	Arthur Francis	P	Botchway Iris Yemotioko (Mrs)	
176	Asamoah Bright		Botchwey Patrick	P
177	Asaam Emelia	P	Botwe Samson Nyaning	P
178	Asafo-Boakye Ernestina Esi	P	Bram-Larbi Lucas	P
179	Asafo Godwin Dziedzorm		Bruce-Tagoe Frederick	P
180	Asare Acheampong William		Buabeng John Yaw	
181	Asare Sampson Kwabena	P	Cann David Vincent	
182	Asante Frank Anane	P	Chamfo Daniel Kojo Signye	P
183	Ashitey Ammishadai Amarah	P	Chemenu Samuel Afroh	P
184	Asiedu-Danquah Robert Yaw	P	Clegg William Nathaniel	P
185	Asimenu Senyo		Cudjoe Anthony William Abeiku	P
186	Asumang Ernest Appau	0	Dadson Amo Kwesi	
187	Attah-Peters Paul	P	Dadzie Anthony Rowland	0
234	Danku Vivian Kafui	P	Heloo Dela	P
235	Darko Batholomew		Hemeng-Ntiamoah Kwabena	P
236	Danquah Anthony	P	Hotor Seth William	P
237	Darrah Peter Elogo Komla	P	Howard Edward Quarmina	P
238	Darku Alfred Batsa	P	Huago John Kwenortey	
239	Defortse John Kweku	P	Hukporti Alexander Besah Lexington	
240	Demitia Williams Owusu	P	Ibrahim Issahaku	P
241	Deiwere Gbene Dawuda		Inkoom Samuel Wilfred Yaw	P
242	Doku Zaahid Yusif	P	Issaka Awudu	P
243	Donaldy Robert	P	Issaka Haruna	P
244	Donkor Essel Abraham	P	Ishaq Muhammad Mansoor	P
245	Dontoh Eric	P	Kakuchie Vincent Kwasi	P
246	Dovoh Nelson Andrew	P	Kere Joseph Zefo	P
247	Duah-Owusu Kwame	P	Kere Selina Zefo	P
248	Duodu Samuel Afrifa	P	Kissi Eileen Oduraa	
249	Dwumor Richard		Klah Tengey	

250	Dzakpasu Patrick Kofi	P	Klubi Wisdom Kwaku Delali	P
251	Dzodzi Martin	P	Kodjoe Edmund Tetteh	
252	Edusei Frankie	P	Koomson Alexander	P
253	Egan Charles Akun	P	Kome Grace Ampofowa (Mrs)	P
254	Eghan Samuel Kwesi	P	Kpano Wisdom Kwame	P
255	Eshun Kobina Nyamekye	P	Kpobi Frank George	
256	Essandoh-Mensah Charles	P	Kumah Christopher Kweku	
257	Essel Alfred Antobam	P	Kumah Godson Kwasi Takyi	P
258	Ewuntomah Mariama	P	Kuenyehia Kimathi Kwaku Dziedzorm	P
259	Ewur Faustina (Mrs)	P	Kwakyeh Fiifi	P
260	Fah Kenneth Adjei	P	Kwarteng Mary Amoaso	
261	Fiadjoe Dzidedze	P	Ladjagla Richard A.	P
262	Fiadzo Sam	P	Larbi Michael Siaw	P
263	Fiadzo Joseph	P	Lartey Patrick	P
264	Fiam-Coblavie John	P	Laryea Okai Ebenezer	P
265	Forson Cassiel Ato (Hon)		Laryea Samuel Mensah	P
266	Frempong-Kore Kofi	P	Manford Emmanuel Sai	P
267	Frimpong Esther Asamoah		Manful Eugenia (Mrs)	P
268	Genego Michael Senanu	P	Martin-Peprah Lysbeth	P
269	Gbadago Frank Yao	P	Matachor Godwin Kofi	
270	Gidi Peter Semefa		Matey Gifty (Ms)	P
271	Gyambra Edward		Mensah Ebenezer	P
272	Gyamfi Edward Michael Dentu	P	Mensah Emmanuel	P
273	Gyapong David	P	Mensah Stephen Boateng	P
274	Gyapong-Kumankuma Richard Atta	P	Mensah Sylvanus Kwame	P
275	Gyimah-Asante Kwasi	P	Mensah-Boakye Evelyn Joyce (Mrs)	P
276	Gyimah-Helegbe Diana Aniniwah (Mrs)	P	Mensshan George Ekow	P
277	Hammond Elizabeth Barbara (Mrs)	P	Mireku Benjamin Kofi	
278	Harrison Theodore		Mireku Darwin	
279	Harvie Enoch Teye Nyewame	P	Moomen Ibrahim	
326	Morkpley Joyce Dzifa	P	Oppong Joseph	P
327	Morthy Gilbert Gbogbo	P	Osae George	P
328	Mpiani-Brobee Akua Afra	P	Osei Emmanuel Kofi	P
329	Mustapha Faisal		Oteng Emmanuel	P
330	Naab Dominic Dokbilla	P	Owusu Samuel	P
331	Narh-Paddie William Wilberforce	P	Owusu-Ansah Osei	P

332	Nakotey Emmanuel K. B.	P	Owusu Seidu Ahmed	P
333	N-Dei Rashid Fuisseini		Owusu-Bediako Kwaku	P
334	Nelson Robert Ricky	P	Owusu Suzanne Ohemeng	P
335	Neequaye Patrick James	P	Owusu-Afriyie Richard	P
336	Nettey Nathan Nakai		Owusu-Ewli Kingsley	
337	Nikoi Edmund	P	Owusu-Takyi Kwasi	P
338	Nikoi Emmanuel Nii Ashie	P	Parimah Saban	P
339	Nipah John Oliver Kwame	P	Quampah Daniel Kofi	P
340	Nortsu-Kotoe Peter	P	Quartey Henry Laryea	P
341	Nti Emmanuel Kofi	P	Quaye Roger	
342	Ntiamoah Twumasi Alfred	P	Quist Gilbert Kobla	P
343	Nkansah-Adaakwa Kwame		Quist Justice Akoete	P
344	Nketia Wisdom Kwabena		Richardson Stephen Kweku Amenyi	
345	Ntow Alex Yaw	P	Samanhyia Francis Kweku	P
346	Nusetor Saviour Solomon	P	Sachibu Haruna Sulemana	P
347	Nwozah John	P	Sackey Samuel Quaake	
348	Nyarko Isaac Kwasi		Salifu Wumbei	
349	Nyadu John Eugene Nyante	P	Sarpey Anthony Azane	P
350	Nyarko Michael Oppong	P	Sarpong Isaac Nketiah	P
351	Nyarkoh Patrick	P	Sey Nana Adjoa Anaisewa	P
352	Nkrumah Frank Sinatra	P	Shamo Edward Kwei	P
353	Obeng Elizabeth	P	Soku Michael Gift	P
354	Ocansey Benoni Christopher Djabaku	P	Sokpor Christopher Kwame (Dr)	P
355	Ocran Francis Rockson	P	Tandoh James Abakah	
356	Odame Joseph Yaw	P	Tawiah Theophilus	P
357	Odoom Adim		Tawiah Obed Odai	P
358	Oduro Robert Ansah	P	Terkpo Benjamin Kuuku	P
359	Offei Emmanuel Kweku Ofosu	P	Tetteh Emmanuel Gidisu	P
360	Offei-Annor Barbara Nana Adwo	P	Tetteh Nii Akwei	P
361	Ofosu-Mireku Eunice		Tetteh Margery Naa Dedei (Ms)	
362	Ofori-Atta William Kwesi	P	Timore Francis Boi	P
363	Ofori-Owusu Charles	P	Togormey Rester	
364	Okine John	P	Tsikata Ernest	P
365	Okoe David	P	Tutu-Boahen Clement	P
366	Okoh Nana Afua Kumea	P	Tutu Wiseborn	
367	Okyere Williams	P	Twumasi Constance (Mrs)	P
368	Omolumo Vivian Shika	0	Twumasi Seth Ofori	P

369	Onomah-Quansah Festus	P	Twum-Barimah Kwasi	P
370	Opape Okatakyie Atua	P		
371	Oppong-Damoah Georgina Ofeibea	P	<u>Honorary Fellows</u>	
416	Yamborigya Kolbil Martin (Dr)	P	Mahama Dramani John	
417	Yahaya Hudu		Wood Justice Georgina Theodora (Mrs)	
418	Yakubu Seidu	P	Bagbin S. A. Alban (Hon)	
419	Yeboah Boateng Cosmas		Adigun Kamoru Adekele (Hon)	
420	Yeboah Anna (Mrs)	P	Agyemang Jane Nana Opoku (Hon)	
421	Yeboah Paul Kwame	P	Alabi Joshua (Prof)	
422	Yidana Moses Koligu	P	Aryeetey Ernest (Prof)	
423	Yiredori Baaseamo Adda	P	Atuguba Raymond A. (Dr.)	
424	Zagbedeh Seynam Kwakuvi		Dodoo Nii Amanor	
425	Zeng Georgina	P	Fowler William Babatunde (Hon)	
			Mensah Sylvester	
			Offei Emmanuel	
			Okine Arnold	
			Tetteh Yarney Ben	
			Tettey-Enyo Alex (Hon)	
			Chireh Yieleh Joseph (Hon)	
			Dr. Kumbour Benjamin (Hon)	
			Kwaa Richard Gyasi (Rev)	
			Major (Rtd) Tara M. S.	
			Gborsong Jonas Zalabak	
			Agambire Roland	
			Ayariga Mahama (Hon)	

Key: (P) Denotes Members in Private/Public Practice

SUPPLEMENTARY

- 1 Bening Evelyn
- 2 Dontor Eric
- 3 Gaanu Gabriel
- 4 Lucy Odum
- 5 Nyarbey Eric Padi
- 6 Odoi Abraham
- 7 Siedu Ahmed Owusu
- 8 Sotenga John E. K.
- 9 Sylvester Doggu

11.14 Review of the fees and charges

The revised fees and charges for our services as approved at our 2019 AGM became effective from 1st January, 2020. The details are as follows:

A) Fellows, Members & Students Fees and Charges

		GH¢
1.	Student Registration	100.00
2.	Student Annual Subscription	50.00
3.	Examinations:	
a)	Professional Level	200.00
b)	Final Levels 1 & 2	200.00
c)	Exemption Fee Per Paper	200.00
d)	Transcript/Attestation/Reference check	150.00
e)	Application for Remarking	3,100.00
4.	Members:	
a)	Application for Membership	300.00
b)	Membership Orientation & Induction Fee	2,000.00
5.	Subscriptions:	
a)	Individuals	
i.	Fellows up to age 59 years	700.00
ii.	Practicing Members	500.00
iii.	Hon. Fellows	500.00
iv.	Associate Members	250.00
v.	Fellows 60 to 65 years in Practice	700.00
b)	Retirees: (Not in Practice)	
i.	Fellows aged 60 to 65years	300.00
ii.	Members Aged 60 to 65years	100.00
iii.	Fellows & Members 66 to 70 years	100.00
iv.	Fellows & Members 71 years and above	NA
c)	Tax Practice Firm Registration	
i.	Category A	10,000.00
ii.	Category B	7,500.00
iii.	Category C	5,000.00
	Category D	2,500.00
6.	Accreditation / Affiliation fees to Institutions	
a)	Government	25,000.00
b)	Private	15,000.00
c)	Private (small)	10,000.00

Note

- (i) Members aged 71 and above can attend all functions and activities including ATC free of charge
- (ii) Categorization of the firms were done using number of practitioners, in-house

training facility availability & annual turnover criteria

B) Ghana Tax College Fees

1. Tuition Fees

Number of Papers	Subject (S)		
	Professional	Final 1	Final 2
6 Papers	GH¢2,000.00		
5 Papers	GH¢1,800.00		
4 Papers	GH¢1,500.00		
3 Papers	GH¢1,100.00	GH¢2,000.00	GH¢2,000.00
2 Papers	GH¢900.00	GH¢1,600.00	GH¢1,600.00
1 Paper	GH¢700.00	GH¢900.00	GH¢900.00

Note: Registration Fee: GH¢100.00. Please note that the programme is only on Saturdays

2. Intervention Classes fees

1. Professional Level	Rate
a) 1 Paper	GH¢500.00 (GH¢100 Per Paper Per Day)
b) 2 Papers	GH¢800.00 (GH¢80 Per Paper Per Day)
c) 3 Papers	GH¢900.00 (GH¢60 Per Paper Per Day)
d) 4 Papers & above	GH¢1,000.00 (GH¢60 Per Paper Per Day)
2. Final Level 1	
a) 1 Paper	GH¢600.00 (GH¢120 Per Paper Per Day)
b) 2 Papers	GH¢1,000.00 (GH¢100 Per Paper Per Day)
c) 3 Papers	GH¢1,200.00 (GH¢80 Per Paper Per Day)
3. Final Level 2	
a) 1 Paper	GH¢600.00 (GH¢120 Per Paper Per Day)
b) 2 Papers	GH¢1,000.00 (GH¢100 Per Paper Per Day)
c) 3 Papers	GH¢1,200.00 (GH¢80 Per Paper Per Day)

3. Ghana Tax College Facilitated Special Route for Experienced Practitioners

	GH¢
a) Application form	500.00
b) Admission Fee	3,600.00
c) Tuition Fee	15,000.00

11.15 Collaborations with Some Traditional Universities

The Institute has commenced collaboration with a number of universities to run joint MPhil and research-based post-graduate studies and the establishment of Chairs of Taxation, Tax Practice and Compliance Research at these institutions to support research based tax policy instruments and efforts in Ghana and beyond.

11.16 ATC and Induction Programmes

Regrettably, the Institute was unable to organize our regular Annual Tax Conference (ATC) in 2020 as well as the ceremony for induction into membership for our newly qualified Chartered Tax Practitioners who completed their examinations in 2019 and our “Time with the Seniors” event due to challenges arising out of the COVID-19 pandemic.

11.17 WEST AFRICA UNION OF TAX INSTITUTES (WAUTI)

The Chartered Institute of Taxation, Ghana continued to collaborate closely with allied professional taxation bodies in West Africa to promote the ideals of the West Africa Union of Tax Institutes. The officers elected to the WAUTI Council at the 2019 Annual General Meeting held in Abuja, Nigeria in April, 2019 for the period 2019–2021 continued to exercise their respective offices during the period under review. The current WAUTI Council is made up as follows:

President - Mad. Gladys Olajumoke Simplice (Nigeria)

Vice President 1 - Mrs, Aissata Djibo Gazibo (Niger)

Vice President 2 - Mr. Francis Essel-Okyeahene (Ghana)

Honorary Secretary - Mr. Saliou Dieye (Senegal)

Honorary Treasurer - Mr. Samuel O. Agbeluyi (Nigeria)

Ex-Officio 1 (Immediate Past President) - Nii Ayi Aryeetey (Ghana)

Ex-Officio 2 - Dr. Brahim Guire

Ex-Officio 3 - Prof Teju Somorin (Nigeria) (Past President)

The 6th WAUTI International Tax Conference was held on Thursday 27th and Friday 28th February, 2020, at the King Fahd Palace Hotel, in Dakar, Senegal under the theme “Domestic Revenue Mobilisation in ECOWAS Countries: Challenges and Prospects” which was also the topic for the main technical presentation at the Conference. Other technical papers presented were on the following topics:

- i. Addis Tax Initiative (ATI): Presentation, Perspectives and the Way Forward,
- ii. Enhancing Domestic Revenue Mobilisation (DRM): The Need for Voluntary Tax Compliance, Exchange of Information through Inter-country Collaboration and Cooperation and Efficiency in Revenue Administration,
- iii. DRM and the Digital Economy - the International Taxation Angle: Challenges, Inroads, and Prospects.

The tenure of the current WAUTI Council ends in 2021 and an Annual General Meeting of the Union has been scheduled for May 23, 2021 during which there will be election of officers to constitute a new Council.



11.18 Election to Council and List of Nominees

The tenure of the current Council is expected to come to an end by the end of July 10, 2020 having been sworn into office on 11th July, 2017. However, due to COVID-19 and directive from the government the tenure was extended to May, 2021 per a circular from the presidency and the ministry of education.

The nomination for elections have since 27th April, 2021 been announced for which the followings nominees have been put forward for election into Council by members and students:

A. Presidential Nominees:

1. Francis Kwesi Essel-Okyeahene -MNo. F084
2. George Ohene Kwatia -MNo. F063
3. Albert Ebenezer Adjei -MNo. F093

B. Vice President Nominees:

1. Theophilus Tawiah -MNo. M408
2. Ernestina Christina Appiah –MNo. F153

C. Education & Training Representative Nominee:

1. Francis Boi Timore –MNo. 472

D. Examination Representative Nominees:

1. Esi Duma Sam -MNo. F128
2. Rester Togormey -MNo. M700

E. Students' Representative Nominees:

1. Julius Nana Yaw Gyimah -SRN1908
2. Esther Casely Hayford -SRN3592
3. Benjamin Nyamaa Opoku -SRN2932

However, Mr. Albert Ebenezer Adjei, one of the nominees has filed for withdrawal from the race as at the night of 18th May, 2021.

CHARTERED INSTITUTE OF TAXATION, GHANA (CITG)

LIST OF NOMINEES FOR ELECTION TO COUNCIL 2021

PRESIDENTIAL NOMINEES

 **Francis Essel-Okyeahene**
MNo. F052

 **George Ohene Kwatia**
MNo. F053

VICE PRESIDENTIAL NOMINEES

 **Theophilus Tawiah**
MNo. M405

 **Ernestina Christian Appiah**
MNo. F063

EDUCATION & TRAINING REPRESENTATIVE NOMINEE

 **Francis Timore Boi**
MNo. 477

EXAMINATION REPRESENTATIVE NOMINEES

 **Rester Togormey**
MNo. M700

 **Esi Duma Sam**
MNo. F128

STUDENT'S REPRESENTATIVE NOMINEES

 **Esther Casely Hayford**
SRN. 3592

 **Benjamin Nyamaa Opoku**
SRN. 2932

 **Julius Nana Gyimah**
SRN. 1908

11.19 Annual Subscription and Fees

In concluding this Report, we wish to state that payment of annual subscriptions and fees by Fellows, Members and Students during the period under review remained a considerable challenge as a greater number of our members continued to be in default. Of the total number of 881 on our roll of registered Fellows and Members in 2020, only 565 paid up their subscriptions for the year. We wish to appeal to all Fellows, Members and our students to continue to provide support to the Institute by honouring their financial obligations regularly and timeously. We use this opportunity to celebrate all the organizations, members and their firms who have supported us financially over the years and continue to do so even in these difficult and challenging times. To you all we say **AYEKOO**. May God richly bless you!

12. COMMITTEE REPORTS

12.1 Report of the Examinations Committee

With the supports of the Examination Committee of the Institute and all other stakeholders, the conduct of February and August, 2020 examinations at both centers were highly successful. We wish to use this opportunity to thank all those who were directly and indirectly involved in organizing the examinations and related activities.

The Committee notice that students still do not have full understanding of the structure and grading system of the Institute's examinations. On this note, we wish to recommend that various students forums are organized to interact with students; re-orient them on Institute's qualifying examinations and related activities.

12.2 Report of the Finance Committee

With the approval of the Council, stringent controls have been put in place to safeguard the assets of the Institute. We are pleased to report that the financial resources of the Institute had begun to improve due to your improved financial supports, implementation of more income generating activities and sponsorship supports from our numerous stakeholder institutions especially in 2020. We continue to count on you all for the growth of our Institute in the coming years. Set below is the cash and cash equivalent position of the Institute as at 31st December, 2020.

	2020	2019	2018
	GH¢	GH¢	GH¢
Ecobank	241,133.70	198,577.80	261,182.00
Standard Chartered Bank	569,784.85	144,412.78	-
Cash	178,921.50	20,420.00	24,253.00
Momo	18,258.59	-	-
	<u>1,008,098.65</u>	<u>363,410.58</u>	<u>285,435.00</u>

However, due to COVID-19 and change of administration, we were unable to have our statutory financial statement audit before the AGM 2020. The unaudited financial statements is presented for your discussion pending the completion of audit.

12.2 Report of the Publicity Committee

Though much activity has not been done, we are pleased to report that the committee with great support from the Registrar and the secretariat, the Institute’s website has been fully developed to support every aspect of the Institute’s operations and management. The key is the e-vote application which shall be used for election-2021 at this AGM.

12.3 Report of the Disciplinary Committee

We are pleased to report that, there has not been any issues that warranted the attention of the committee during the period under review.



12.4 Report of the Registrar and the Secretariat

2020 has been extraordinarily scary, time consuming, exhaustive and, most importantly, a test of our ingenuity. However, together we have overcome many of the challenges that it had presented to us. Although challenging and tough, we have all learned a lot, and encouraged each other to be closer together than ever before. We wish to thank you very much for your solidarity and confidence in us to lead your Institute especially at the time the whole system appeared threaten without much hope. By this, we were able to achieve most of the targets we set ourselves at the start of the year in spite of the COVID-19 challenges largely due to your tremendous support, admonishments, commitment, funding, and determination among others. We cannot forget your criticisms too as it actually put us on our toes on daily basis. We are indeed grateful and wish you well even as we go through this AGM and the upcoming elections.

By way of an update on the activities of the Secretariat, we are happy to take you through few of the developments currently at the Secretariat:

- We have almost completed the CITG Website Portal and Management System Development, which is purposely to support the Institute's Secretariat and operations in managing interactions between its students and members; organizing events such as seminars and conferences; and research and journal article publications. We are about to roll out user training programmes for all users and stakeholders in the next couple of weeks after which the site will be officially launched although it is currently being used.
- With the help of the Website and Management System Development, we were able to digitized release of student's results, printing of result slips, mailing of final certificate of completion to students, our events such as workshops, seminars, conferences registration etc. This has been positively acknowledged by our stakeholders as a timely innovation as it is able to completely eliminate human contacts in handling the above issues and registration of event participants, release of results and reduce lead and/or turnaround time in registering participants where, in the past, they were manually done.
- We have commenced our Ghana Tax College at our Weija office premises where we currently provide our registered students with regular tuition in addition to our traditional interventions for examinations. We are happy to inform you that this, in addition to our reforms and efforts, have led to an increase in students' pass and completion rate as witnessed in August, 2020 and February, 2021 results. We hope to offer special tuitions and learning support for persons with prior taxation knowledge and/or tax practice experiences and skills and are desirous of writing the Institute's professional qualifying exams at the Ghana Tax College.
- Furthermore, the Ghana Tax College is happy to announce the commencement of our 1st tax research conference soon to our stakeholders and the general public. We are hoping to receive your research papers for both presentation at the conference and subsequent publication in our double-blind peer review journal.
- Our 2020 CITG eCPD/Workshop Series that commenced in July, 2020 was highly successful. It has received high commendations from all participants and supporters. On the average we had over 200 participants participating in the monthly event.

- The results of our professional qualifying examinations are being released consistently within six weeks after the examinations in line with the policy time frame that has been in place since February, 2020.
- With the help of the CITG Website and management system, we were able to create portals for all members and students to improve students and members' interactions among themselves, the secretariat and the general public. Our hope is that our members and students will soon migrate their interactions on social media such as WhatsApp, facebook among others to the members and students' portals instead. In this way, we are able to enrich and track ongoing debates, discussions and/or personal exchanges.
- We have been able to register about 300 students; have 96 students completing their qualifying exams in 2020.
- We were able to have the register of members in good standing on the Institute's website.
- We currently have about 3,600 registered students. It is our hope to support all of them to complete their qualifying examinations within the next three years. This is the underlying motivation for our various efforts at the Ghana Tax College.
- We have reviewed the fees and charges of all our services in 2020.
- We have commenced the tax practice firm registration mandate as provided for under Act 916. All firms that have complied have been issued with practicing certificates to that effect. We are determined to enforce this to the letter. On this basis, we are appealing for your support and co-operation in this endeavor as it is meant to ensure your Institute attains the relevancy and visibility it deserves among co-equals.
- Furthermore, Ghana Tax College has commenced collaborations with some traditional universities to run joint Mphil and research based post-graduate studies and the establishment of Chairs of Taxation, Tax Practice and Compliance Research so as to support research based tax policy instruments and efforts in Ghana and beyond.

Despite the above achievements, we were unable to organize our 2020 ATC; induction and orientation of newly qualified chartered tax practitioners into membership; and time with the seniors' event due to COVID-19 pandemic situation.

We wish to appeal to all members and students to continue to provide support by regularly and timely honouring your financial obligations to the Institute, especially as we are still struggling with our finances.

We may want to use this opportunity to celebrate all those organizations, members and their firms that have financially supported us over the years and have continued to do so even in this difficult and challenging 2020. To you all we say ayekoo and may God richly bless you.

To the many that were available to facilitate all our events in one way or the other, we say thank you. Please keep it up!

Also, we wish to thank all those who were very strong in critiquing everything we do, we appreciate you very much as your criticisms kept us on our correct toes all the time such that we did not disappoint you and our cherished stakeholders; even if we did for your prompting, it was not as disastrous as it would have been. We appreciate you.

To all our cherished members and students, we say thank you so much for your continued patronage. As you are aware, we are here because of you and your Institute. Our pre-occupation is to make your Institute what you desire it to be. We are still working at it for you, so please continue to be kind to us as always even as we thrive to make it your pride. Thank you for your support and commitments. May God bless you and continue to be your help in everything you do.

To our most primary stakeholder, Ghana Revenue Authority, we are grateful for your continuous co-operations and support and willingness to always listen to us. We are proud to be associated with you especially as you are so determined to rake more revenue to support financing of our collective socio-economic development. Mother Ghana is so proud of you. It is our hope to continue to support your training and education efforts for greater revenue mobilization in the coming years.

To the general public, more importantly the taxpayers, we say ayeeko to you all for your continued employment of our factors of production and tremendous contributions to tax revenue mobilization. May God bless the works of your hands even as you expand your business activities. The state will continue to depend on you especially as we desire to develop beyond aid without over reliance on debt finance. We are available to help you resolve any dispute that you might have with the Tax Authority.

Finally, we are so much grateful to Council for the overall guidance, opportunity and support to get all these through. To you we say ayekoo and God mightily bless you.

REGISTRAR, CITG



**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
31ST DECEMBER, 2019/2020**

REPORT OF COUNCIL

The Council Is pleased to submit its annual report together with the financial statements of the Institute for the years ended 31st December, 2019/2020 showing an Accumulated Members Fund of **GH¢1,115,870.02** (GH¢713,342.69 for 2019 and GH¢532,327.80 for 2018) made up as follows:

	2020	2019	2018
	GH¢	GH¢	GH¢
Balance b/f	713,342.69	532,327.80	435,751.00
Prior Year Adjustment	0.00	0.00	1,700.00
Net Income for the Year	402,527.33	181,014.89	94,876.80
Balance as at 31st December	<u>1,115,870.02</u>	<u>713,342.69</u>	<u>532,327.80</u>

Results

The Statement of Comprehensive Income for the years ended 31st December, 2019/2020 and the Statement of Financial Position are as set out on pages 13 & 15 of the Financial Statements.

By order of the Council.

.....
**CHAIRMAN, FINANCE
COMMITTEE**

.....
REGISTRAR

DATE.....2020

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEARS ENDED

31ST DECEMBER

	NOTE	2020	2019	2018
REVENUE	2	GH¢	GH¢	GH¢
Members Subscription & Fees	2.1	263,650.00	148,750.00	191,350.00
Tax Practice Firm Registration	2.2	47,500.00	-	-
Students Subscription & Fees	2.3	324,070.00	279,150.00	199,360.00
Examination Activities	2.4	314,600.00	321,830.00	251,420.00
Ghana Tax College Activities	2.5	77,950.00	47,880.00	22,970.00
Admission of New Members	2.6	90,500.00	76,100.00	22,000.00
Conferences & Inductions	2.7	-	412,698.00	418,716.00
2020 eCPD Workshop Series	2.8	115,442.40	-	-
Other Income	2.9	-	-	10,206.00
Investment Income	2.1	69,224.30	31,354.55	25,984.00
OPERATING INCOME BEFORE EXPENSES	3	<u>1,302,936.70</u>	<u>1,317,762.55</u>	<u>1,142,006.00</u>
LESS EXPENSES				
Council & Committee Meetings	3.1	114,111.77	128,572.27	44,428.00
Examinations & Students Activities	3.2	163,417.45	124,346.16	106,071.00
Membership Activities	3.3	-	35,314.23	78,634.00
Ghana Tax College Activities Costs	3.4	52,399.60	94,705.50	19,269.00
AGM Expenses	3.5	4,786.63	9,380.12	-
Employee Cost	3.6	369,387.21	162,516.64	124,588.00
Technical Co-operations, Awards & Sponsorships	3.7	3,000.00	9,500.00	13,160.00
Conferences, Seminars & Workshops	3.8	40,543.87	389,947.24	412,025.00
International Relations & Affiliations	3.9	27,000.00	9,568.17	8,990.00
General Administrative Expenses	3.1	125,762.84	172,897.33	239,964.20
TOTAL EXPENSES		<u>900,409.37</u>	<u>1,136,747.66</u>	<u>1,047,129.20</u>
NET COMPREHENSIVE INCOME TRANSFERRED TO ACCUMULATED MEMBERS FUND		<u>402,527.33</u>	<u>181,014.89</u>	<u>94,876.80</u>

UNAUDITED STATEMENT OF FINANCIAL POSITION**AS AT THE YEARS ENDED****31ST DECEMBER**

	NOTE	2020 GH¢	2019 GH¢	2018 GH¢
ASSETS				
NON-CURRENT ASSETS				
Property, Plant & Equipment	4.1	22,445.00	46,795.00	77,496.80
Investment	5.1	377,645.71	144,085.07	112,856.00
		400,090.71	190,880.07	190,352.80
CURRENT ASSETS				
Accounts Receivable	6.1	19,937.00	159,052.04	132,825.00
Bank Balances	6.2	810,918.56	342,990.58	261,182.00
Cash in Hand	6.3	197,180.09	20,420.00	24,253.00
		1,028,035.65	522,462.62	418,260.00
TOTAL ASSETS		1,428,126.36	713,342.69	608,612.80
FINANCED BY:				
EQUITY & LIABILITIES				
EQUITY				
ACCUMULATED MEMBERS FUND		1,115,870.02	713,342.69	532,327.80
CURRENT LIABILITIES				
Accounts Payable	7.1	312,256.34	-	63,517.00
Income Received in Advance	8.1	-	-	12,770.00
		312,256.34	-	76,287.00
TOTAL EQUITY & LIABILITIES		1,428,126.36	713,342.69	608,614.80

**UNAUDITED STATEMENT OF CHANGES IN MEMBERS FUND
AS AT THE YEARS ENDED
31ST DECEMBER, 2019/2020**

2019	Accumulated Members Fund	Net Income	Total
	GH¢	GH¢	GH¢
Balance b/f	532,327.80	0.00	532,327.80
Net Surplus/Deficit for the Year	0.00	181,014.89	181,014.89
	532,327.80	181,014.89	713,342.69

2020	Accumulated Members Fund	Net Income	Total
	GH¢	GH¢	GH¢
Balance b/f	713,342.69	0.00	713,342.69
Net Surplus/Deficit for the Year	0.00	402,527.33	402,527.33
	713,342.69	402,527.33	1,115,870.02

UNAUDITED STATEMENT OF CASH FLOW
FOR THE YEARS ENDED
31ST DECEMBER

	NOTE	2020 GH¢	2019 GH¢	2018 GH¢
CASH FLOW FROM OPERATING ACTIVITIES				
Net operating Income		402,527.33	181,014.89	94,876.80
Prior Year Adjustment		-	-	1,700.00
Depreciation Charges		24,350.00	30,701.80	50,677.20
Gain on Disposal		-	-	(7,000.00)
Operating Cash flow Before Changes in Working Capital Items		426,877.33	211,716.69	140,254.00
Changes in Working Capital Items				
Accounts Receivable		139,115.04	(26,227.04)	(123,438.00)
Accounts Payable		312,256.34	(76,287.00)	41,076.00
Net Cash flow from operating activities before Investing activities		878,248.71	109,202.65	57,892.00
CASH FLOW FROM INVESTING ACTIVITIES				
Property, Plant & Equipment Acquisitions		-	-	(28,447.00)
Investments		(233,560.64)	(31,229.07)	74,014.00
Proceeds from Sale of Motor Vehicle		-	-	20,000.00
		(233,560.64)	(31,229.07)	65,567.00
Net Changes During the Year		644,688.07	77,973.58	123,459.00
Cash as at 1st January		363,410.58	285,437.00	161,978.00
Cash and Cash Equivalent as at 31st December		1,008,098.65	363,410.58	285,437.00

CHARTERED INSTITUTE OF TAXATION, GHANA

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019/2020

1. ACCOUNTING POLICIES

The principal accounting policies which have been consistently applied in the preparation of these financial statements are set out below:

a) Basis of Accounting

The Financial Statements have been prepared in compliance with International Financial Reporting Standard (IFRS) issued by the International Accounting Standards' Board. The Financial Statements have been prepared under the historical cost basis of accounting.

b) Income Recognition

Income is recognized only when it is received except income from conferences and seminars which is recognized on accrual basis.

c) Critical accounting estimates and judgment

All estimates and underlying assumptions are based on historical experience and other various factors that the Council believes are reasonable under the circumstances. The results of these estimates form the basis of judgment about the carrying value of assets and liabilities that are not readily apparent from other sources.

d) Inventories

Stock of publications held for sale is stated at lower of cost and net realizable value. Cost is determined on first-in-first-out basis. Net realizable value represents estimated selling price less expenses incidental to make the sale.

e) Un-Identified Deposits

These are deposits made into the institute's respective Bank Accounts without informing the Institution for its appropriate allocation(s).

CHARTERED INSTITUTE OF TAXATION, GHANA

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019/2020

f) Foreign Exchange Transaction

Transactions denominated in foreign currencies are translated into Cedis and recorded at the rates of exchange ruling at the transaction's date. Current assets and current liabilities denominated in foreign currencies are translated into Cedis at rates of exchange ruling at the statement of financial position's date. Exchange differences arising are dealt with through the income statement.

g) Property, Plant and Equipment

Property, Plants and equipment are stated at historical cost less accumulated depreciation. Depreciation 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:

Furniture and Fittings	20%
Equipment	20%
Computers and Accessories	20%
Motor Vehicle	20%

Full year's depreciation provision is made irrespective of the date of purchase. Normal repairs and maintenance expenses are charged to operating expenses during the financial period in which they are incurred.

2.1 Income from Members

Subscription & Fees	2020	2019	2018
	GH¢	GH¢	GH¢
Fellows' Annual Subscriptions	41,200.00		-
Members' Annual Subscriptions	200,650.00	148,550.00	191,350.00
Associates Annual Subscriptions	21,800.00	200.00	-
	263,650.00	148,750.00	191,350.00

CHARTERED INSTITUTE OF TAXATION, GHANA

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2019/2020**

**2.2 Income from Tax Practice Firm
Registration**

	2020	2019	2018
	GH¢	GH¢	GH¢
Practice Firm Registration & Annual Renewal of License to Practice	47,500.00	0.00	0.00
	<u>47,500.00</u>	<u>0.00</u>	<u>0.00</u>

**2.3 Income from Students
Subscription & Fees**

	2020	2019	2018
	GH¢	GH¢	GH¢
Students Registration	29,620.00	16,900.00	12,500.00
Students' Annual Subscriptions	30,200.00	34,100.00	21,820.00
Exemptions	262,650.00	228,150.00	165,040.00
Transcripts & Confirmation of Certificates	1,600.00	-	-
	<u>324,070.00</u>	<u>279,150.00</u>	<u>199,360.00</u>

**2.4 Income from Examination
Activities**

	2020	2019	2018
	GH¢	GH¢	GH¢
Registration for Examinations	314,600.00	318,050.00	246,805.00
Sales of Past Questions	-	10.00	1,615.00
Application for Remarketing	-	3,750.00	-
Best Tax Student Awards	-	-	-
Sponsorships	-	-	3,000.00
Student's ID Cards	-	20.00	-
	<u>314,600.00</u>	<u>321,830.00</u>	<u>251,420.00</u>

CHARTERED INSTITUTE OF TAXATION, GHANA

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2019/2020**

**2.5 Income from Ghana Tax
College Activities**

	2020	2019	2018
	GH¢	GH¢	GH¢
Revision Lectures	23,000.00	-	-
Intervention Classes	51,950.00	47,880.00	22,970.00
Registration fee	3,000.00	-	-
	77,950.00	47,880.00	22,970.00

2.6 Admission of New Members

	2020	2019	2018
	GH¢	GH¢	GH¢
Membership Induction Fee	90,500.00	71,000.00	18,800.00
Membership Application Fee	-	5,100.00	3,200.00
	90,500.00	76,100.00	22,000.00

2.7 Annual Tax Conferences (ATC)

	2020	2019	2018
	GH¢	GH¢	GH¢
Saleable Stocks	-	100.00	0.00
Dinner & Awards	-	300.00	0.0
Transfer Pricing Workshop	-	-	39,476.00
Tax Conference Sponsorships	-	77,500.00	120,000.00
Tax Conference Proceeds	-	334,798.00	259,240.00
	-	412,698.00	418,716.00

CHARTERED INSTITUTE OF TAXATION, GHANA

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2019/2020**

2.8 2020 eCPD Workshop

Series	2020 GH¢	2019 GH¢	2018 GH¢
Participants Registration Fees	31,442.40	-	-
Sponsorships	84,000.00	-	-
	115,442.40	-	-

2.9 Other Income

	2020 GH¢	2019 GH¢	2018 GH¢
Gain from Sale of Vehicle	-	-	7,000.00
Foreign Exchange Gain	-	-	3,206.00
	-	-	10,206.00

2.10 Investment Income

	2020 GH¢	2019 GH¢	2018 GH¢
Treasury Bills & Fixed Deposit	69,224.30	31,354.55	25,984.00
	69,224.30	31,354.55	25,984.00

**3.1 Council & Committee
Expenses**

	2020 GH¢	2019 GH¢	2018 GH¢
Council Meetings	56,494.67	118,078.37	-
Committees Meetings	57,617.10	11,693.90	44,428.00
	114,111.77	129,772.27	44,428.00

CHARTERED INSTITUTE OF TAXATION, GHANA

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2019/2020**

3.2 Examinations & Students Activities Costs	2020 GH¢	2019 GH¢	2018 GH¢
Examinations	159,151.30	117,445.89	99,258.00
Student's ID Cards	4,266.15	6,900.27	6,813.00
	<u>163,417.45</u>	<u>124,346.16</u>	<u>106,071.00</u>

3.3 Membership Activities	2020 GH¢	2019 GH¢	2018 GH¢
Orientation & Induction Seminar	-	35,314.23	22,658.00
Dinner & Awards	-	-	55,976.00
Others	-	-	-
	<u>-</u>	<u>35,314.23</u>	<u>78,634.00</u>

3.4 Ghana Tax College Activities Costs	2020 GH¢	2019 GH¢	2018 GH¢
Teaching & Learning Activities	36,091.00	43,000.00	19,269.00
Rental of Venue	16,308.60	51,705.50	-
	<u>52,399.60</u>	<u>94,705.50</u>	<u>19,269.00</u>

3.5 AGM Expenses	2020 GH¢	2019 GH¢	2018 GH¢
Sundry Accrued 2019 AGM Expenses Paid	-	9,380.12	-
	<u>4,786.63</u>	<u>9,380.12</u>	<u>-</u>

CHARTERED INSTITUTE OF TAXATION, GHANA

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2019/2020**

3.6 Employee Cost	2020	2019	2018
	GH¢	GH¢	GH¢
Salaries & Wages	115,037.21	155,690.64	124,588.00
Provision for Compensation	239,400.00	-	-
Staff Bonus/ Christmas Hampers for Staff	14,950.00	6,826.00	-
	<u>369,387.21</u>	<u>162,516.64</u>	<u>124,588.00</u>

3.7 Technical Co-operations, Awards & Sponsorships

	2020	2019	2018
	GH¢	GH¢	GH¢
Sponsorships for Technical Universities' Best Tax Students Awards	-	7,500.00	3,000.00
CITG Best Tax Students Awards	-	2,000.00	10,160.00
Sponsorships for Other Institutions' Conferences & Seminars	3,000.00	-	-
	<u>3,000.00</u>	<u>9,500.00</u>	<u>13,160.00</u>

3.8 Conferences, Seminars & Workshops

	2020	2019	2018
	GH¢	GH¢	GH¢
2020 eCPD Workshop Series	15,269.87	-	-
Transfer Pricing Workshops	-	-	55,943.00
ATC Expenses	1,200.00	375,618.38	356,082.00
WAUTI International Tax Conference, Senegal 2020	24,074.00	14,328.86	-
	<u>40,543.87</u>	<u>389,947.24</u>	<u>412,025.00</u>

CHARTERED INSTITUTE OF TAXATION, GHANA

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2019/2020**

3.9 International Relations & Affiliations

	2020	2019	2018
	GH¢	GH¢	GH¢
2020 WAUTI Annual Subscriptions	27,000.00	9,568.17	8,990.00
	<u>27,000.00</u>	<u>9,568.17</u>	<u>8,990.00</u>

3.10 General Administrative Expenses

	2020	2019	2018
	GH¢	GH¢	GH¢
Office Expenses	15,973.32	-	53,613.00
Communication	27,553.38	13,309.82	27,834.00
Rents	-	-	13,317.00
Publication & Advertisements	-	19,458.54	20,242.00
Utilities	780.00	8,080.00	1,498.00
Audit Expenses		2,500.00	-
Travels & Transports	2,688.00	-	16,729.00
Repairs & Maintenance	6,273.69	13,487.48	14,114.00
Printing & Stationery	24,478.35	72,549.72	14,631.00
Motor Vehicle Running Costs	6,994.34	4,569.47	15,215.00
Depreciation Charges	24,350.00	30,701.80	50,677.20
Medicals & Welfare	582.00	600.00	-
Vehicle Insurance	4,876.00	4,884.00	4,588.00
Bank Charges	3,404.65	2,756.50	3,992.00
Fuel & Lubricants	7,809.11	-	-
Donation	-	-	3,514.00
	<u>125,762.84</u>	<u>172,897.33</u>	<u>239,964.20</u>

CHARTERED INSTITUTE OF TAXATION, GHANA

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2019/2020**

4.1 Property, Plant

RATE COST/VALUATION	Motor Vehicle 20% GH¢	Computers & Accessories 20% GH¢	Furniture & Equipment 20% GH¢	Total GH¢
Balance as at 1st January, 2020	121,750.00	45,895.00	85,741.00	253,386.00
Additions	-	-	-	-
Balance as at December	121,750.00	45,895.00	85,741.00	253,386.00
Depreciation Charge for the year, 2020	24,350.00	-	-	24,350.00
Depreciation to date 31st December, 2020	99,305.00	45,895.00	85,741.00	230,941.00
Net Book Value as at 31st December, 2020	22,445.00	-	-	22,445.00
Depreciation at 31st December, 2019	74,955.00	45,895.00	85,741.00	206,591.00
Net Book Value as at 31st December, 2019	46,795.00	-	-	46,795.00

5.1 Investment

	2020 GH¢	2019 GH¢	2018 GH¢
Ghana Government Treasury Bills as at 31st December	8,421.41	7,338.42	5,345.00
Fixed Deposits as at 31st December	300,000.00	105,392.10	81,527.00
Interest Earned During the Year	69,224.30	31,354.55	25,984.00
	377,645.71	144,085.07	112,856.00

CHARTERED INSTITUTE OF TAXATION, GHANA

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019/2020

6.1 Accounts Receivable	2020	2019	2018
	GH¢	GH¢	GH¢
Due for Annual Tax Conference	10,500.00	108,100.00	119,862.00
Sundry Staff	9,437.00	5,180.00	4,921.00
Due for Members Subscription	-	-	750.00
Transfer Pricing & Dinner Venue	-	-	-
Refund	-	-	7,292.00
Sundry	-	45,772.04	-
	<u>19,937.00</u>	<u>159,052.04</u>	<u>132,825.00</u>

6.2 Bank Balances	2020	2019	2018
	GH¢	GH¢	GH¢
Ecobank	241,133.70	198,577.80	261,182.00
Standard Chartered Bank	569,784.85	144,412.78	-
	<u>810,918.56</u>	<u>342,990.58</u>	<u>261,182.00</u>

6.3 Cash-in-Hand	2020	2019	2018
	GH¢	GH¢	GH¢
Cash	178,921.50	20,420.00	24,253.00
Momo	18,258.59	-	-
	<u>197,180.09</u>	<u>20,420.00</u>	<u>24,253.00</u>

CHARTERED INSTITUTE OF TAXATION, GHANA

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2019/2020**

7.1 Accounts Payable	2020	2019	2018
	GH¢	GH¢	GH¢
Transfer Pricing Project Fees Balance (Christian Aid)	-	-	1,281.00
Membership Subscription Paid in Advance	-	-	950.00
Student Subscription Paid in Advance	-	-	550.00
Accrued Audit Fee	-	-	3,000.00
Accrued Audit Expenses	-	-	-
Outstanding Staff Emolument	-	-	57,736.00
Sundry	72,856.34		
Provision for Compensation	239,400.00	-	-
	<u>312,256.34</u>	<u>-</u>	<u>63,517.00</u>



CHARTERED INSTITUTE OF TAXATION, GHANA
MINUTES OF THE ANNUAL GENERAL MEETING FOR THE 2017/2018 YEARS
HELD AT THE CHRIST THE KING PARISH HALL, CANTONMENTS, ACCRA
ON 5TH DECEMBER, 2019

Attendance

(i) COUNCIL MEMBERS PRESENT

Joseph Winful (Chairman)

Nii Ayi Aryeetey (President)

Francis Essel-Okyeahene (Vice President)

Fred Tetteh (Registrar/Secretary to Council)

Julius Nana Yaw Gyimah (Students Representative)

Esi Duma Sam (Chairperson, Exams Committee)

Edward Akpakli (Chairman, Edu. & Training Committee)

Prof K. Boasiako Omane-Antwi (Chairman, Technical Committee)

Jusice Margaret Welbourne (Chairperson Disciplinary Committee)

Grace Mbrokoh-Ewoal (Chairperson, Publicity Committee)

(ii) MEMBERS 47

1. OPENING

The meeting which was chaired by the Chairman of Council Mr Joseph Winful commenced at 1:30pm with prayers by Prof K. Boasiako Omane-Antwi.

2. Apologies

Ali-Nakyea Abdallah

3. Welcome address

The Registrar, Mr. Fred Tetteh, welcomed members to the meeting and conveyed greetings from the council.

4. Report of council

The Council`s annual reports for the years 2017 & 2018 were presented by the President of the Institute.

5. Financial Statements for the two years.

The chairman of the Finance Committee presented the Financial Statements for the years ending 31st December 2017 and 31st December 2018 to members.

6. Auditor`s Report

In the absence of the auditors from the Audit Service, Mr. Joseph Winful presented the audit reports by the auditors to members.

The above presentations from Council were then moved and accepted by members for consideration

7. Matters Arising from the reports:

- (i) Members wanted to know why members` subscriptions have been declining over a period even though membership have been increasing. Same was demanded for the increase in students as against the increase in the total income.
- (ii) The council was requested for clarification on the expenses on international travels.
- (iii) Reasons why the 2017 Financial Statements were not audited but there was an expense on audit.
- (iv) The members again requested for the disclosure and details of conference sponsorship by organisations and individuals.
- (v) The constitution of the prior year adjustment in 2017.

Members of Council then took turns to address all the issues raised above.

8. Establishment of The Tax College

Members were informed of the establishment of the National Tax College by the Secretariat and for that matter the Council. It was further explained that the College would be at the former Weija offices of the Ghana Revenue Authority, adjacent to the Institute's secretariat and that plans are far advance to begin operations in January 2020.

Letters have been written to the Ghana Revenue Authority, PwC, Deloitte, and KPMG for assistance by way of furniture and equipments for the College. To that effect, members were informed that advertisements in the Daily Graphic and posters have been placed at vantage points in the city indicating the various programmes to be undertaken by prospective students.

9. State of Council

Members were informed that per section 5 (1) of the CITG Act 916, the first term of the current members of Council will expire in May 2020. To this effect, they will be eligible for re-election for a second and last term in office. Therefore, in the next few months' time, the Secretariat will advertise the positions available for interested members to put themselves up for the various positions reserved for members. These positions are:

- (a) President of the Institute
- (b) Vice-President of the Institute
- (c) Chairman, Examinations Committee
- (d) Chairman, Training & Education Committee
- (e) Student's Representative

Members would be duly informed for nominations and date for the elections

10. Resignation & Appointment of a new registrar

It was announced that the substantive Registrar of the Institute, Mr Fred Tetteh had tendered in his resignation and the necessary processes had been undertaken to appoint a new one who is expected to resume duties on 1st January, 2020.

Members were therefore encouraged to give up their best to support the Institute.

11. Fees & Subscriptions

New subscription fees for Fellows, Members, Associate Members, Firms and Students were presented to members for consideration and approval.

It was suggested that subsequently the Institute's subscription and fees should be in line with other similar professional bodies with Fellows and Practicing Members paying more.

After corrections, deliberations and comments, the new subscriptions and fees and expected to take effect from January, 2020 were approved.

12. Suggestions from members

- a. The membership induction fee was to be increased in order to generate more revenue.
- b. Formation of an Audit Committee to assist the Secretariat.
- c. Use of social media handles & Newsletters for communication among members
- d. A register for all practitioners in the Ghana Revenue Authority be kept at the Secretariat
- e. The website should be up graded and improved
- f. Immediate steps be taken to review the examination Syllabus which is long over due.

Finally, the Chairman of Council and the President of the Institute took turns to advise members to participate in all programmes of the Institute

13. Closing

The meeting came to a close at 4: 35pm with prayers by Mr Seth Ofori Thomas.

Recorded by

**FRED TETTEH
(REGISTRAR)**

