




REPORT OF THE PUBLIC ACCOUNTS COMMITTEE

ON THE

REPORT OF THE AUDITOR-GENERAL

ON THE



**ACCOUNTS OF THE DISTRICT ASSEMBLIES
(INTERNALLY GENERATED FUND)**

FOR THE FOUR FINANCIAL YEARS ENDED

31ST DECEMBER 2004

15th June, 2011

Acc No. 7564
Class No. CR/DAS/of

1.0 INTRODUCTION

The report of the Auditor-General on the Accounts of District Assemblies for the four financial years ended 31 December 2004 was laid before the House on 2nd December, 2009.

This audit examination was undertaken in accordance with Article 187 of the 1992 Constitution of the Republic of Ghana which mandates the Auditor-General to audit the Public Accounts of Ghana and of all public offices, institutions, and organizations and report to Parliament.

The Report was referred to the Public Accounts Committee (PAC) for examination and report pursuant to Order 165(2) of the Standing Orders of the Parliament of Ghana.

2.0 ACKNOWLEDGEMENT

1. To consider the Report, the Committee met with the Chief Executives and the management teams of the Assemblies. The Committee wishes to express its appreciation to them.

3.0 PURPOSE OF THE AUDIT

The purpose of the audit was for the Auditor-General to ascertain whether in his opinion:

- i. the accounts have been properly kept;
- ii. all public monies collected have been fully accounted for and rules, regulations and procedures are sufficient to provide an effective check on the assessment, collection, and proper allocation of revenue;
- iii. monies have been expended for the purposes for which they were appropriated and expenditures made as authorised;
- iv. essential records are maintained and the rules and procedures applied are sufficient to safeguard and control the Assemblies' assets; and
- v. programmes and activities of the Assemblies have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilised and results achieved.

4.0 METHODOLOGY

The Committee met outside Parliament at four locations namely Kumasi, Tamale, Koforidua and Takoradi. It also resolved that before it considered the accounts of any Assembly, the Assembly should appear before it with the following persons present:

- i. The Presiding Member

- ii. The District Chief Executive Officer
- iii. All the Members of its Finance Committee
- iv. Officers at the time of the Audit Period
- v. The District Coordinator
- vi. The District Finance Officer and Accounts Officers
- vii. Other staff members in managerial positions
- viii. Officers responsible for acts and omissions mentioned in the report
- ix. At least 10 residents from the Assembly

The directive was largely complied with.

5.0 COMMITTEE'S OBSERVATIONS AND RECOMMENDATIONS

5.1 OVERVIEW OF THE FINANCIAL PERFORMANCE OF THE ASSEMBLIES

5.1.1 STATE OF ACCOUNTS

Out of the 138 Assemblies, 79 submitted their Annual Accounts and Statements for 2004 in accordance with the Financial Memoranda as at 31st March 2005. Further, most of the Annual Accounts and Statements submitted by the Assemblies were characterised by several errors.

The situation is attributed to management and the Finance and Administration Sub-Committees of the Assemblies who were to ensure that District Finance Officers (DFOs) prepared and submitted Annual Accounts and Statements on schedule as required by the Financial Memoranda.

The list of Assemblies who failed to submit their financial statements are attached as Appendix T
Committee's observation and recommendation

During the hearing, the Committee noted that the situation has improved. Almost all Assemblies that appeared before the Committee for the public sittings had prepared and submitted their financial statements for 2009 to the Auditor-General's outfit as required. This improvement was attributed to the introduction of the District Development Fund (DDF).

The non-preparation of the financial statements is a breach of financial discipline. The Committee therefore demands that officers responsible for the lapse should be identified and sanctioned in line with section 8 (4) of the Financial Administration Regulations, 2004. LI 1802.

5.1.2 REVENUE PERFORMANCE

The financial statements of the 79 Assemblies that were submitted for audit revealed that for the period 2001-2004, total IGF (collected/received) amounted to ₦2.332 trillion against an estimate of ₦2.351 trillion, giving a shortfall of ₦18.58 billion in projected inflows. The details on Regional basis are provided in table 1:

Table 1: Estimates and Actual Revenues: 2001 – 2004

REGION	ESTIMATES¢	ACTUAL¢	VARIANCE
Ashanti	539,586,482,250	680,992,891,841	+141,406,409,591
Brong Ahafo	209,189,324,106	180,222,159,731	- 28,967,164,375
Central	282,095,218,252	266,969,268,001	- 15,125,950,251
Eastern	291,931,190,135	203,048,262,848	- 88,882,927,287
Northern	124,143,028,838	101,014,218,571	- 23,128,810,267
U/East	221,835,960,441	280,669,647,012	+ 58,833,686,571
Greater Accra	-	-	-
U/West	90,916,612,110	68,502,331,691	- 22,414,280,419
Volta	217,756,515,184	241,715,388,591	+23,958,873,407
Western	374,119,946,598	309,863,461,027	- 64,256,485,571
Total	2,351,574,277,914	2,332,997,629,313	-18,576,648,601

Figures for Greater Accra were not available as at the time of the audit.

5.1.3 EXPENDITURE

The Assemblies incurred a total expenditure of ¢1.943 trillion, against budgeted expenditure of ¢1.850 trillion, giving an excess of ¢93.50 billion over the approved budget. The details on Regional basis excluding Greater Accra are provided in Table 2 below.

Table 2: Estimated Expenditure/Actual: 2001 – 2004

Region	Estimates¢	Actual Expenditure¢	Difference¢	% Variance
Ashanti	494,053,265,349	486,738,387,912	7,314,877,437	0.01
B/Ahafo	171,792,615,793	184,937,916,926	-13,145,301,133	(0.08)
Central	294,623,206,775	253,908,894,020	40,714,312,755	0.14
Eastern	161,762,513,820	176,177,177,717	-14,414,663,897	(0.09)
G/Accra	-	-	-	0.00
Northern	99,671,557,608	78,847,107,203	20,824,450,405	0.21
U/East	116,909,376,591	187,136,559,639	-70,227,183,048	(0.60)
U/West	73,304,499,443	63,822,103,192	9,482,396,251	0.13
Volta	185,618,238,315	231,936,305,873	-46,318,067,558	(0.25)
Western	252,713,759,809	280,445,562,372	-27,731,802,563	(0.11)
TOTAL	1,850,449,033,503	1,943,950,014,854	-93,500,981,351	(0.05)

5.1.4 DEVELOPMENT EXPENDITURE

During the period under review, a total amount of ₵1.020 trillion or 52.5% was spent on development projects and activities. The details on Regional basis excluding Greater Accra are provided in table 3 below:

Table 3: Proportion of Actual Expenditure Spent on Development

Region	Actual Expenditure₵	Development Expenditure₵	% of Development Expenditure over Actual Expenditure
Ashanti	486,738,387,912	258,869,026,197	53.2
B/Ahafo	184,937,916,926	81,950,760,198	44.3
Central	253,908,894,020	126,928,690,795	50
Eastern	176,177,177,717	111,382,722,572	63.2
G/Accra	-	-	-
Northern	78,847,107,203	50,847,388,648	64.5
U/East	187,136,559,639	109,609,818,774	58.6
U/West	63,822,103,192	51,167,376,810	80.2
Volta	231,936,305,873	99,907,278,752	43.1
Western	280,445,562,372	130,171,456,218	46.4
TOTAL	1,943,950,014,854	1,020,834,518,964	52.5

Committee's observations and recommendations

The Committee noted that the primary function of the Assemblies is to promote development in their respective communities. For this to be achieved, management has to spend more of the Assemblies' revenue on development.

The Committee found it regrettable and unacceptable that as much as 48% of revenues collected was spent on Administration leaving only 52% for development.

5.2 DETAILS OF OTHER MANAGEMENT ISSUES

5.2.1 ISSUES OF MISAPPROPRIATION

Accounting Officers and Revenue Collectors in 41 District Assemblies misappropriated **₵2.77 billion** out of revenues collected. The lapse occurred because of poor supervision. Please find list of assemblies attached as **Appendix A**. So far, only ₵3.26million has been recovered.

Recommendation

The Committee holds the accounting officers and revenue collectors as well as their supervisors responsible for the lapse.

The Committee demands that the accounting officers and revenue collectors concerned should be prosecuted. Management should also sanction their supervisors for allowing the lapse to occur.

The Committee further demands that all revenues outstanding should be recovered from the accounting officers and revenue collectors as well as their supervisors. A report on actions taken should be submitted to the Committee.

5.2.2 SUPPRESSION OF VALUE BOOKS-₱1.06 BILLION

Several Revenue Collectors in 29 District Assemblies failed to present value books with a face value of ₱1.44 billion for examination. Also, 1,277 General Counterfoil Receipt Books (GCRs) with indeterminate face value were not presented for audit. Appendix B as attached provides details of the offending Assemblies.

Management indicated that so far, a total of ₱277 million had been recovered leaving a balance of 779 million.

Committee's observation and Recommendation

The Committee reiterates its earlier recommendation that the revenue collectors should be prosecuted. Management should also sanction the supervisors of the officers, under whose watch this lapse occurred. Further all outstanding balances and/or valued books should be recovered from the revenue officers and their supervisors. A report on actions taken should be submitted to the Committee.

5.2.3 DIRECT DISBURSEMENT FROM REVENUE - ₱7.32 BILLION

24 District Assemblies paid ₱7.32 billion directly from revenues collected, to cover commissions due to Revenue Collectors and to meet other expenses. Details of the assemblies are attached as Appendix C.

Management indicated that the bulk of these disbursements were used to pay revenue collectors upfront as they demand their commissions immediately when they account for the revenues collected. The rest were used to meet administrative costs as a result of delays in releases. So far a total amount of ₱498.4 million had been refunded to chest.

Committee's recommendation

Direct disbursement of revenue is a breach of regulation 18 of the Financial Administration Regulations, 2004. The Committee therefore demands that officers responsible for the breach should be identified and sanctioned in line with section 8 (4) of the Financial Administration Regulations, 2004. LI 1802.

5.2.4 QUESTIONABLE OUTSOURCING OF REVENUE TO PRIVATE COMPANIES

Some Assemblies outsourced part of their revenue collection functions to agencies that were paid between 20% and 80% of collections accounted for. Areas outsourced for collection included lorry parks levies, property rates on houses and government buildings.

The auditors observed that the outsourcing was done on non-competitive basis and without any clearly established guidelines, and sometimes without formal contracts. Further, most areas outsourced were areas where the Assemblies own revenue collectors could have collected the revenue easily.

Assemblies that outsourced part of their revenue collections and areas outsourced include the following:

- **Accra Metropolitan Assembly** engaged Imesco Associates to collect property rates from individual and commercial houses. The commercial houses include Bank of Ghana, Electricity Company, Ghana Telecom, Accra International Conference Center, among others. Imesco Associates was paid ₵1,115,033,641 (20%) in 2003 and ₵1,129,140,025 in 2004 (20%) of total revenues collected.
- **Tamale Metropolitan Assembly** also engaged Development Partners Company to collect revenue in the metropolis. Even though no written agreement or bond was entered into, the Company was paid ₵692.4 million (30%) commission between 2002 and 2004 out of a total revenue of ₵2.3 billion collected during the period.
- **Shama Ahanta East Metropolitan Assembly** also contracted the services of two companies namely Trafico Transport and West End Transport Companies to collect hawkers and terminal user fees within the Assembly. Trafico Transport and West End Transport Companies were to retain 80.9% and 85.9% of total revenues collected. During the 2003 to 2004 period, Trafico Transport collected ₵105.5 million and was expected to pay to the Assembly ₵20.2 million. However, only ₵9.5 million was paid. West End Transport Company was also expected to pay to the Assembly ₵32.0 million out of a total revenue of ₵232.1 million for the same period but paid ₵20.9 million.

Committee's observation and recommendation

The Committee recommends to the Minister for Local Government to look into the issue of outsourcing and come up with guidelines to guide the Assemblies.

Procurement of services contrary to the provisions of the Public Procurement Act is a breach of Act. The Committee demands that officers responsible for the lapse should be identified and sanctioned in line with the Public Procurement Act.

In the meantime, all outstanding amounts due from the contractors should be collected. Assemblies should also train their revenue collectors and strengthen the supervisory role to ensure that they can collect these revenues without difficulty.

5.2.5 DIVERSION OF AUCTION PROCEEDS - ₵115.9 MILLION

Upon approval from the Office of the President, Dangme West Assembly sold three vehicles and a tractor in December 2003 whilst the Tema Municipal Assembly auctioned 14 vehicles in December 2004. Proceeds of the sale were to be paid into the Consolidated Fund.

The two Assemblies realised a total amount of ₵26,495,000 in 2003 and ₵89,376,000 in 2004 from the sale. Contrary to the directive, the Assemblies paid these amounts into their respective accounts.

Committee's Observations and Recommendation

The lapse is a breach of financial discipline. The Committee demands that officers responsible for the lapse should be identified and sanctioned in line with section 8 (4) of the Financial Administration Regulations, 2004. LI 1802.

5.2.6 UNSUBSTANTIATED PAYMENTS - ₵13.30 BILLION

Thirty-nine District Assemblies made payments to the tune of ₵13.30 billion without the necessary supporting payment documents. List of the Assemblies involved are attached as Appendix D. So far, payment vouchers amounting to ₵988.9 million have been substantiated.

Committee's observation and recommendation

The Committee notes that this lapse occurred because of the negligence of the accounts officers and their supervisors.

The Committee demands that the accounts officers and their supervisors be sanctioned. Further, they are to ensure that all the outstanding payment vouchers are substantiated or be surcharged with the amount. A report on the compliance of this directive should be submitted to the Committee.

5.2.7 UNEARNED SALARIES- ₦789.7 MILLION

35 District Assemblies failed to review the payroll regularly, resulting in payment of unearned salaries of ₦789.7 million. Details on the Assemblies are attached as Appendix E.

Committee observations and recommendation

The Financial Administration Act requires that all spending officers of government institutions must vet monthly payrolls and approve it before they are given out for payment. This is to confirm that the payroll as approved is accurate and reflect the total staff at work.

The occurrence of unearned salaries implies that the spending officers are not performing their functions effectively as spelt out in regulation 298 of the Financial Administration Regulations, 2004.

The Committee demands that the spending officers involved should be sanctioned. Furthermore, all outstanding amounts should be recovered from the spending officers. A report on the compliance of this directive should be submitted to the Committee.

5.2.8 UNRECORDED STORES - ₦7.59 BILLION

31 District Assemblies procured stores worth ₦7.59 billion without making relevant entries in the stores records. Details of the District Assemblies are attached as Appendix F.

Committee's observation and recommendation

The lapse is a breach of financial discipline. The Committee demands that the officers concerned should be sanctioned and further made to account for the stores or be surcharged. A report on the compliance of this directive should be submitted to the Committee

5.2.9 LOGGING OF FUEL PURCHASES - ₦4.90 BILLION

Twenty (20) Assemblies did not ensure that fuel purchased was logged to provide a record on its acquisition and utilisation. As a result, there was no record on the usage of fuel worth ₦4.90 billion. The list of the assemblies is attached as Appendix G

Committee's observation and recommendation

The non-recording of fuel in the log book is a breach of financial discipline. Logging of fuel is the only way that an institution can account for fuel usage. The Committee takes a serious view of

this and demands that officers concerned should be sanctioned accordingly. A report on the compliance of this directive should be submitted to the Committee. Further all fuel purchases should be logged in the vehicles' logbooks.

5.2.10 PAYMENT FOR UNDELIVERED STORES-₺ 437.1 MILLION

Between August 2003 and December 2004, seven Assemblies paid suppliers ₺437.1 million in advance for miscellaneous stores, without any formal agreement, or guarantees. Details of the assemblies are attached as Appendix H. So far only ₺1.7 million had been delivered.

Committee's observation and recommendation

Payment of goods in advance is a breach of financial discipline. The Committee takes a serious view of this and demands that all officers who authorised and approved such purchases as well as those who were to make sure the stores were delivered are to be identified and sanctioned in line with section 8(4) of the Financial Administration Regulations. The officers are to ensure that the stores are delivered or surcharged.

A report on the compliance of this directive should be submitted to the Committee.

5.2.11 PROCUREMENT AND CONTRACT MANAGEMENT - ₺9.17 BILLION

13 District Assemblies awarded irregular contracts amounting to ₺9.17 billion. Among the irregularities were procurement without approval by the District Tender Board (DTB), single sourced procurements, pre-financed contracts and procurement without technical advice. So far only Details of the assemblies are attached as Appendix I

Committee's observations and recommendations

Procurement without adherence to regulation 182 of the Financial Administration Regulations is a breach of financial discipline. The Committee demands that all officers who authorised, and approved these contracts are to be identified and sanctioned.

5.2.12 OVERDUE RECOVERIES - ₺7.59 BILLION

As at 31 December 2004, revenue amounting to ₺7.59 billion due to some District Assemblies had not been collected. These were made up of outstanding loans amounting to ₺5.04 billion and unretired imprest, accumulated rent and outstanding staff advances amounting to ₺2.55 billion.

So far only ₺21.63 million had been recovered leaving an outstanding balance of ₺12.31 billion. Details of the Assemblies are attached as Appendix J.

Committee's recommendations

The Committee demands that management recover all outstanding balances.

5.2.13 STATUTORY DEDUCTIONS (UNPAID TAX AND SOCIAL SECURITY CONTRIBUTIONS) -€2.17 BILLION

Thirty-five Assemblies flouted existing laws on withholding taxes and social security contributions resulting in liabilities of €2.17 billion standing against the Assemblies. The outstanding liabilities were made up of

- undue retention of withholding tax of €1.36 billion collected,
- non-deduction of withholding tax of €638.2 million from suppliers,
- non issuance of VAT receipts for €102.6 million for VAT charged against the Assembly, and,
- unpaid social security contributions of €67.85 million to the Social Security and National Insurance Trust.

So far only €46.2 million had been paid. The details of the Districts are provided in Appendix K

Committee's recommendation

The non-deduction and payment of taxes and SSNIT contributions to the relevant Authorities is a breach of financial discipline. The Committee demands that officers responsible for the lapse should be identified and sanctioned in line with section 8 (4) of the Financial Administration Regulations, 2004. L.I 1802.

The Committee demands management to pay all outstanding amounts including the penalties involved.

6.0 AUDITOR-GENERAL'S COMMENTS

The Auditor-General attributed the lapses and weaknesses observed to low commitment towards the enforcement of audit recommendations, pervasive non-compliance by management to the Financial management provisions of the Financial memoranda and non-performance of the monitoring functions conferred on the Finance and Administration Sub Committee of the Assemblies.

7.0 CONCLUSION

The Committee agrees with the Auditor-General and demands that management of the Assemblies should implement all the recommendations captured in the

Committee's report and submit a report to it within six months, verified by the Auditor-General.

The House may recall that it passed a motion that before **budgetary allocations are approved for any MDA, the relevant MDA must have a clearance certificate from the Committee indicating that all the relevant Public Accounts Committee recommendations and Auditor-General's recommendations have been complied with.**

The Committee recommends that the House extends this directive to cover Assemblies such that before allocations are made to the Assemblies, the relevant Assembly should have **a clearance certificate from the Committee indicating that all the relevant Public Accounts Committee recommendations and Auditor-General's recommendations approved by the House have been complied with.**

The Committee further urges the House to demand the immediate establishment of the Financial Administration Tribunal as provided for under Section 66 of the Financial Administration Act, Act 654 to enforce recommendations of the Public Accounts Committee.

In the absence of the Tribunal, there is no mechanism to ensure effective follow up of audit recommendations.

The Committee recommends to the House to adopt its Report on the Report of the Auditor-General on the Accounts of the District Assemblies covering the period 31 January 2001 to 31 December 2004 with its recommendations.

Respectfully submitted,


HON. ALBERT KAN-DAPAAH
CHAIRMAN


SAMUEL ADUAMOAH-ADDO
FOR CLERK PUBLIC ACCOUNTS COMMITTEE

15th June, 2011

APPENDIX A			
Misappropriation of funds			
	AMT (cM)	Amt Recovered	Outstanding Amount
Ashanti			
AMANSIE EAST	294.90	-	294.90
OBUASI MUNICIPAL	405.60	-	405.60
ASANTE AKIM NORTH	5.00	-	5.00
AHAFO ANO NORTH	3.80	-	3.80
ATWIMA NWABIAGYA	1.80	-	1.80
BRONG AHAFO			
NKORANZA SOUTH	14.30	-	14.30
KINTAMPO NORTH	7.60	-	7.60
WENCHI	15.30	-	15.30
ASUTIFI	2.90	-	2.90
NORTHERN			
TAMALE METRO	20.80	-	20.80
ZABZUGU TATALE	2.30	-	2.30
UPPER EAST			
BOLGA MUNIPAL	9.10	-	9.10
KASSENA NANKANA	4.30	-	4.30
BAWKU WEST	2.30	-	2.30
BONGO	3.00	-	3.00
UPPER WEST			
SISSALA EAST	1.10	-	1.10
WA MUNICIPAL	42.70	-	42.70
JIRAPA/LAMBUSSIE	58.30	-	58.30
WESTERN			
AHANTA WEST	17.20	-	17.20
SHAMA AHANTA EAST	25.80	-	25.80
WASSA AMENFI WEST	7.30	-	7.30
NZEMA EAST	50.50	-	50.50
MPOHOR WASSA EAST	51.70	-	51.70
ANHWIASO	3.60	-	3.60
JUABOSO	2.30	-	2.30
CENTRAL			
KOMENDA/EDINA/			
EGUAFO	1.00	-	1.00
AWUTU/EFUTU SENYA	7.40	-	7.40
AJUMAKO-ENYAN	36.20	-	36.20
TWIFO HEM.	2.00	2.00	-
LOWER DENK.			
EASTERN			
AKWAPEM NORTH	11.40	-	11.40
AFRAM PLAINS	30.20	-	30.20
MANYA KROBO	155.00	-	155.00
WEST AKIM	32.30	-	32.30
BIRIM SOUTH	19.80	-	19.80
NEW JUABEN MUN.	4.00	-	4.00
GREATER ACCRA			
ACCRA METRO.	133.10	-	133.10
GA WEST	623.20	-	623.20
TEMA MUNICIPAL	141.10	-	141.10
DANGME WEST	353.60	-	353.60
VOLTA			
KRACHI	27.60	-	27.60
HO	140.00	1.26	138.74
total	2,771.40	3.26	2,768.14

APPENDIX B				
SUPPRESSION OF VALUE BOOKS				
	QTY	AMOUNT	VALUE BOOKS Recovered	BOOKS OUTSTANDING
Ashanti				
AMANSIE WEST	1,000 BP 300 CS	3.80		3.80
ATWIMA MPONUA	1 GCR 26 TICKETS	2.60		2.60
BRONG AHAFO				
NKORANZA SOUTH	2 GR 18 GCR			
TANO NORTH	111 GCRS			
WENCHI	930 MT 200 LPT	140.90		140.90
JAMAN SOUTH	25 GCRs 8 BR 29 MT			
NORTHERN				
TAMALE METRO	80 GCRs 101 TKTS	3.50		3.50
BOLE	211 MT 38 GCRs 20 GR 3 LIC BKS			
GUSHIEGU	291 MT 11 GCRs	291.60		291.60
ZABZUGU TATALE	29 GCRs 93 BR	8.00		8.00
UPPER EAST				
BOLGA MUNIIPAL	108 MT 72 GCRs	2.20		2.20
BAWKU WEST	18 GCRs	19.70		19.70
UPPER WEST				
WA MUNICIPAL	39 GCRs 62 BR 83 MT	44.30		44.30
WA EAST	32 BR	6.40		6.40
WESTERN				
JOMORO		17.30		17.30
JUABOSO	39 GCRs			
CENTRAL				
CAPE COAST MU.	9 TICKET	4.20		4.20
KOMENDA/EDINA/EGUAFO		18.20		18.20
AWUTU/EFUTU SENYA	21 LICENCES 19 GCRs	6.70		6.70
UPPER DENKYIRE	26 GCRs 39 TICKETS 97 BRM	17.30		17.30
EASTERN				
AKWAPEM NORTH	15 LPT 1080 MT 128 GCRs	10.30		10.30
MANYA KROBO	44 GCRs	77.00		77.00
YILO KROBO	20 GCRs	49.40		49.40
KWAEBIBIREM	28 GCRs			
WEST AKIM	55 BR 12 GCRs	12.80		12.80
GREATER ACCRA				
GA WEST	34 GCRs			
DANGME WEST	56 GCRs			
VOLTA				
HO	429 GCRs 182 BR 289 TKT	294.70	277	17.70
KETU	LORRY PARK TKT20000	26.00		26.00
TOTAL		1,056.90	277.00	779.90

APPENDIX C			
DIRECT DISBURSEMENT			
	AMT (cM)	AMOUNT RECOVERED	AMOUNT OUTSTANDING
Ashanti			
OBUASI MUNICIPAL	114.50		114.50
SEKYERE EAST	234.90		234.90
EJURA SEKYERE	16.50		16.50
BRONG AHAFO			
NKORANZA SOUTH	257.80		257.80
KINTAMPO NORTH	68.30		68.30
WENCHI	863.90		863.90
BEREKUM	400.40		400.40
DORMAA	570.30		570.30
JAMAN NORTH	8.70		8.70
SUNYANI MUNICIPAL	217.50		217.50
JAMAN SOUTH	59.70		59.70
NORTHERN			
BOLE	250.80		250.80
UPPER EAST			
BUILSA	86.50		86.50
BOLGA MUNIIPAL	292.90		292.90
BAWKU MUNICIPAL	270.30		270.30
UPPER WEST			
WA MUNICIPAL	142.00		142.00
WESTERN			
SEFWI WIAWSO	866.40		866.40
NZEMA EAST	109.20		109.20
CENTRAL			
AWUTU/EFUTU SENYA	498.40	498.4	-
ESSIAM MFANTSEMAN	3.10		3.10
TWIFO HEM. LOWER DE	562.60		562.60
ASSIN FOSO	46.60		46.60
GREATER ACCRA			
DANGME WEST	997.30		997.30
VOLTA			
KETA	377.90		377.90
	7,316.50	498.40	6,818.10

APPENDIX D			
UNSUBSTANTIATED PAYMENTS			
	AMOUNT	AMOUNT ACCOUNTED FOR	AMOUNT OUTSTANDING
Ashanti			
AMANSIE WEST	160.20	-	160.20
OBUASI MUNICIPAL	126.50	-	126.50
ASANTE AKIM NORTH	32.40	-	32.40
AHAFO ANO SOUTH	46.30	-	46.30
ATWIMA NWABIAGYA	290.00	-	290.00
BRONG AHAFO			
KINTAMPO NORTH	12.90	-	12.90
TANO NORTH	39.70	-	39.70
WENCHI	369.40	-	369.40
BEREKUM	63.50	-	63.50
DORMAA	449.90	-	449.90
TANO SOUTH	17.50	-	17.50
ATEBUBU	11.00	-	11.00
ASUNAFU NORTH	313.90	-	313.90
ASUTIFI	1,299.90	-	1,299.90
TECHIMAN MUNICIPAL	131.00	-	131.00
SUNYANI MUNICIPAL	130.10	-	130.10
JAMAN SOUTH	74.20	-	74.20
NORTHERN			
NANUMBA SOUTH	51.00	-	51.00
UPPER EAST			
KASSENA NANKANA	120.60	-	120.60
BONGO	471.40	-	471.40
BAWKU MUNICIPAL	227.20	-	227.20
UPPER WEST			
WA MUNICIPAL	179.00	-	179.00
WESTERN			
AHANTA WEST	16.20	-	16.20
WASSA WEST	2,173.50	-	2,173.50
SHAMA AHANTA EAST	187.20	-	187.20
NZEMA EAST	194.60	-	194.60
MPOHOR WASSA EAST	200.50	-	200.50
JUABOSO	15.40	-	15.40
CENTRAL			
CAPE COAST MU.	118.60	-	118.60
GOMOA	233.20	233.20	-
ESSIAM MFANTSEMAN	129.60	-	129.60
UPPER DENKYIRE	755.70	755.70	-
AGONA SWEDRU	38.80	-	38.80
EASTERN			
AFRAM PLAINS	71.00	-	71.00
BIRIM NORTH	60.10	-	60.10
NEW JUABEN MUN.	151.60	-	151.60
GREATER ACCRA			
ACCRA METRO.	950.40	-	950.40
GA WEST	3,090.50	-	3,090.50
DANGME EAST	294.20	-	294.20
TOTAL	13,298.70	988.90	12,309.80

APPENDIX E			
UNEARNED SALARIES			
	AMOUNT	AMOUNT RECOVERED	AMOUNT OUTSTANDING
Ashanti			
AHAFO ANO SOUTH	88.80		88.80
AFIGYA SEKYERE	6.20		6.20
KWABRE	1.50		1.50
BOSOMTWE/ATWIMA	7.60		7.60
KWANWOMA	31.50		31.50
ATWIMA NWABIAGYA	3.50		3.50
SEKYERE WEST	13.50		13.50
AMANSIE EAST	9.20		9.20
BRONG AHAFO			
BEREKUM	7.90		7.90
TANO SOUTH	11.10		11.10
ASUTIFI	28.80		28.80
TECHIMAN MUNICIPAL	17.80		17.80
JAMAN SOUTH	8.90		8.90
NORTHERN			
WEST GONJA	9.30		9.30
SABOBA/CHEREPOMI	10.30		10.30
BUNKPURUGU	27.60		27.60
BOLE	12.00		12.00
UPPER EAST			
BOLGA MUNICIPAL	33.10		33.10
KASSENA NANKANA	120.50		120.50
BAWKU MUNICIPAL	7.70		7.70
UPPER WEST			
SISSALA EAST	20.30		20.30
WESTERN			
AHANTA WEST	77.00		77.00
WASSA AMENFI WEST	12.60		12.60
NZEMA EAST	12.30		12.30
MPOHOR WASSA EAST	1.90		1.90
BEKWAI	14.50		14.50
CENTRAL			
CAPE COAST MU.	4.70		4.70
TWIFO HEM.	13.00		13.00
LOWER DENK.			
EASTERN			
KWAHU SOUTH	69.70		69.70
YILO KROBO	5.40		5.40
GREATER ACCRA			
ACCRA METRO.	50.30		50.30
DANGME WEST	1.30		1.30
VOLTA			
KETA	9.80		9.80
NORTH TONGU	27.50		27.50
SOUTH TONGU	12.60		12.60
TOTAL	789.70		789.70

APPENDIX F			
UNRECORDED STORES			
	AMOUNT	AMOUNT RECORDED	OUTSTANDING
Ashanti			
AHAFO ANO SOUTH	54.3	-	54.3
AFIGYA SEKYERE	1,120.30	-	1120.3
KUMASI METRO	3.0	-	3
ATWIMA NWABIAGYA	739.4	-	739.4
SEKYERE EAST	94.6	-	94.6
BRONG AHAFO			
PRU	374	-	374
BEREKUM	68.3	-	68.3
DORMAA	170.5	-	170.5
ASUNAFO NORTH	116.0	-	116
ASUTIFI	43.1	-	43.1
TECHIMAN MUNICIPAL	127.1	-	127.1
KINTAMPO SOUTH	62.4	-	62.4
NORTHERN			
ZABZUGU TATALE	593.2	-	593.2
UPPER WEST			
WA MUNICIPAL	432.3	-	432.3
UPPER EAST			
BAWKU MUNICIPAL	186.2	-	186.2
WESTERN			
SHAMA AHANTA EAST	804.3	-	804.3
AOWIN SUAMAN	140.1	-	140.1
NZEMA EAST	412.2	-	412.2
BIBIANI	86	-	86
JUABOSO	35.2	-	35.2
CENTRAL			
KOMENDA/EDINA/EGUAFO	200	-	200
AJUMAKO-ENYAN	46.3	-	46.3
ESSIAM MFANTSEMAN	76.9	-	76.9
UPPER DENKYIRE	16	-	16
EASTERN			
AFRAM PLAINS	42	-	42
WEST AKIM	23.8	-	23.8
BIRIM SOUTH	855.4	-	855.4
NEW JUABEN MUN.	94.7	-	94.7
GREATER ACCRA			
GA WEST	360.1	-	360.1
DANGME EAST	194.8	-	194.8
DANGME WEST	18.0	-	18
TOTAL	7590.5		7590.5

APPENDIX G			
UNLOGGED FUEL			
	AMOUNT	AMOUNT	AMOUNT
	NOT LOGGED	ACCOUNTED FOR	OUTSTANDING
Ashanti	¢M		
AHAFO ANO SOUTH	96.40	-	96.40
KWANWOMA	246.90	-	246.90
ATWIMA NWABIAGY	323.20	-	323.20
BRONG AHAFO			
PRU	13.40	-	13.40
BEREKUM	254.50	-	254.50
ASUNAFO NORTH	284.20	-	284.20
ASUTIFI	158.50	-	158.50
JAMAN NORTH	81.50	-	81.50
SUNYANI MUNICIPAL	747.60	-	747.60
UPPER EAST			
BOLGA MUNICIPAL	172.30	-	172.30
UPPER WEST			
WA MUNICIPAL	419.10	-	419.10
WESTERN			
SEFWI WIAWSO	529.20	-	529.20
NZEMA EAST	392.00	-	392.00
BIBIANI	669.20	-	669.20
BEKWAI	222.90	-	222.90
EASTERN			
AFRAM PLAINS	33.10	-	33.10
BIRIM NORTH	159.50	-	159.50
GREATER ACCRA			
GA WEST	52.90	-	52.90
DANGME EAST	8.50	-	8.50
DANGME WEST	33.00	-	33.00
TOTAL	4,897.90		4,897.90

APPENDIX H			
UNDELIVERED STORES			
	AMOUNT	AMOUNT DELIVERED	AMOUNT OUTSTANDING
BRONG AHAFO			
SENE	11.40		11.40
UPPER EAST			
BAWKU WEST	46.50		46.50
UPPER WEST			
SISSALA WEST	19.40		19.40
WESTERN			
SHAMA AHANTA EAST	91.40		91.40
CENTRAL			
ESSIAM MFANTSEMAN	1.70	1.7	
GREATER ACCRA			
GA WEST	4.00		4.00
TEMA MUNICIPAL	262.70		262.70
TOTAL	437.10	1.70	435.40

APPENDIX I			
CONTRACT AND PROCUREMENT IRREGULARITIES			
	AMOUNT	AMOUNT DELIVERED	AMOUNT OUTSTANDING
Ashanti			
ADANSI SOUTH	53.30		53.30
KUMASI METRO	336.90	336.90	-
			-
			-
BRONG AHAFO			
BEREKUM	74.40	-	74.40
DORMAA	220.80	-	220.80
SENE	650.80	-	650.80
ASUTIFI	39.50	-	39.50
JAMAN NORTH	137.90	-	137.90
TECHIMAN MUNICIPAL	401.20	-	401.20
JAMAN SOUTH	179.60	-	179.60
UPPER EAST			
BAWKU MUNICIPAL	1,360.20	-	1,360.20
WESTERN			
SEFWI WIAWSO	1,611.40	-	1,611.40
AOWIN SUAMAN	1,317.10	-	1,317.10
NZEMA EAST	607.00	-	607.00
MPOHOR WASSA EAST	30.00	-	30.00
BIBIANI	117.90	-	117.90
BEKWAI	31.30	-	31.30
JUABOSO	204.20	-	204.20
			-
			-
EASTERN			
NEW JUABEN MUN.	673.60	-	673.60
			-
			-
GREATER ACCRA			
ACCRA METRO.	1,120.60	-	1,120.60
			-
TOTAL	9,167.70	-	9,167.70

APPENDIX J			
OVERDUE RECOVERIES			
	AMOUNT	AMOUNT RECOVERED	OUTSTANDING AMOUNT
Ashanti			
AHAFO ANO SOUTH	57.00	-	57.00
AFIGYA SEKYERE	6.60	-	6.60
KWABRE	11.50	-	11.50
KUMASI METRO	50.10	-	50.10
ATWIMA NWABIAGYA	54.10	-	54.10
EJISU JUABEN	10.80	9.73	1.07
SEKYERE EAST	2.70	-	2.70
			-
			-
BRONG AHAFO			
TANO NORTH	5.00	-	5.00
WENCHI	20.20	-	20.20
BEREKUM	48.80	-	48.80
SENE	9.50	-	9.50
TANO SOUTH	76.30	-	76.30
ATEBUBU	183.30	-	183.30
ASUNAFU NORTH	26.50	-	26.50
TECHIMAN MUNICIPAL	16.00	-	16.00
SUNYANI MUNICIPAL	44.60	-	44.60
JAMAN SOUTH	56.50	-	56.50
			-
			-
NORTHERN			
WEST GONJA	51.40	-	51.40
BOLE	46.70	-	46.70
SAVELUGU NANTON	8.50	-	8.50
BUNKPURUGU	8.40	-	8.40
			-
			-
UPPER EAST			
BUILSA	41.30	-	41.30
BAWKU WEST	1.90	-	1.90
BONGO	77.10	-	77.10
			-
			-
UPPER WEST			
SISSALA EAST	42.90	-	42.90
WA MUNICIPAL	42.70	-	42.70
LAWRA	42.90	-	42.90
			-