

IN THE FOURTH SESSION OF THE SIXTH PARLIAMENT
OF THE FOURTH REPUBLIC OF GHANA

**REPORT OF THE
PUBLIC ACCOUNTS COMMITTEE**

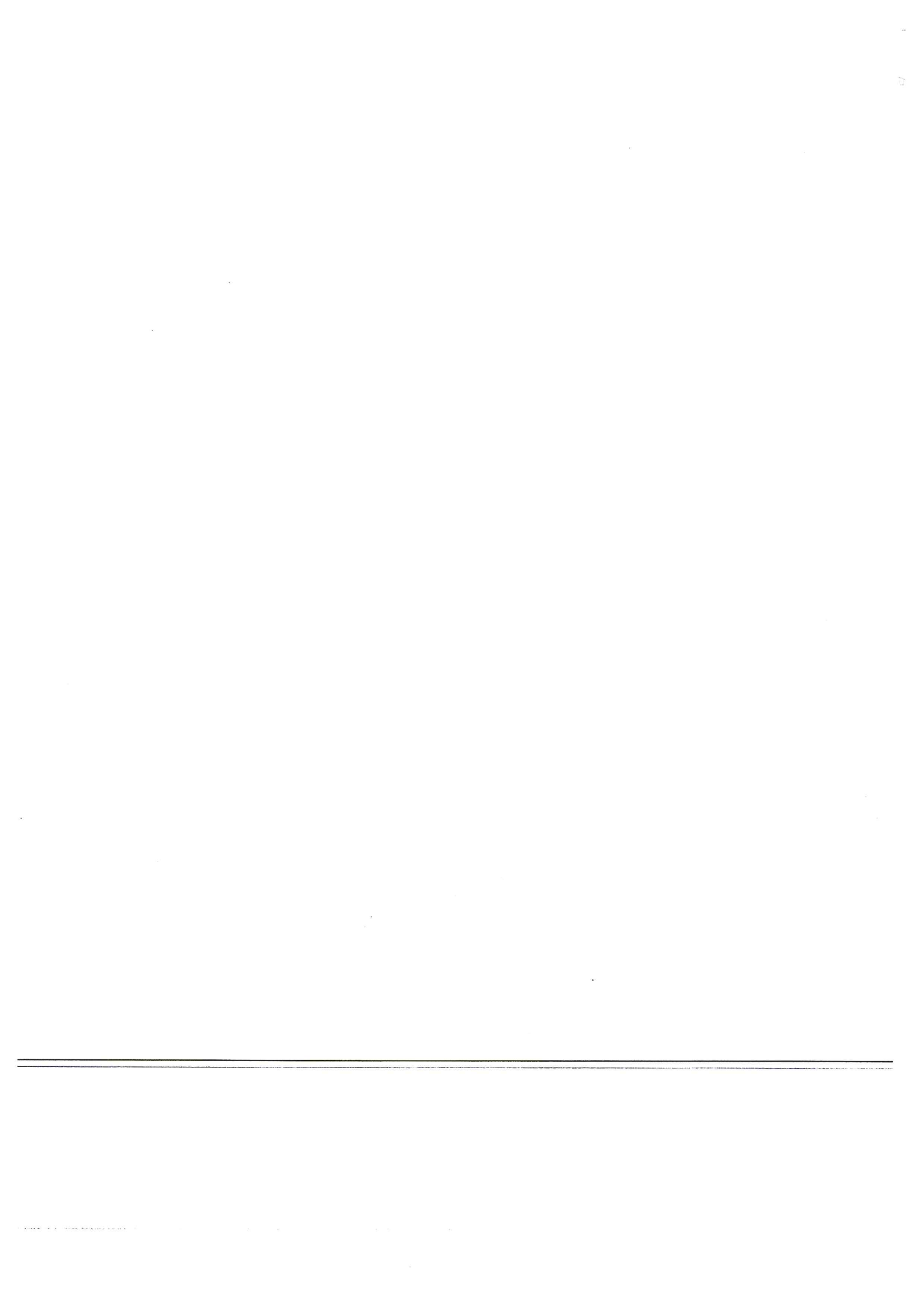
ON THE

REPORTS OF THE AUDITOR-GENERAL

ON THE

**ACCOUNTS OF DISTRICT ASSEMBLIES
FOR THE FINANCIAL YEARS ENDED
31ST DECEMBER, 2010, 2011 AND 2012**

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1.0 INTRODUCTION

The Reports of the Auditor-General on the Accounts of District Assemblies for the years ended 31st December 2010, 2011 and 2012 were presented to Parliament on Tuesday, 4th June, 2013, Wednesday, 6th November 2013 and Tuesday, 3rd December, 2013 respectively. This was in fulfilment of article 187(2) and (5) of the 1992 constitution of the Republic of Ghana.

Pursuant to Order 165(2) of the Standing Orders of the Parliament of Ghana, the Reports were referred to the Public Accounts Committee (PAC) for examination and report.

2.0 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 funds 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. funds 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.

The Audit was also to ascertain the extent of compliance with the Financial Administration Act, 2003 (654), Financial Administration Regulation, 2004 (L.I.1802), the Financial Memoranda for District Assemblies, the Public Procurement Act, 2003 (Act 663), among others.

3.0 **METHODOLOGY**

3.1 To consider the Reports, the Committee grouped the Regions of the country into four (4) zones as indicated below:

- Zone 1 – Upper West, Upper East and Northern Regions;
- Zone 2 – Brong-Ahafo and Ashanti Regions;
- Zone 3 – Greater Accra, Volta and Eastern Regions; and
- Zone 4 – Western and Central Regions.

Sittings for Zones 1 and 2 were held in Tamale and Kumasi respectively whilst sittings in respect of Zones 3 and 4 were held in Ho and Takoradi respectively.

3.2 At the invitation of the Committee, the under-listed officials of Metropolitan, Municipal and District Assemblies (MMDAs) cited by the Auditor-General in his Reports appeared before the Committee to respond to the queries/issues raised by the Auditor-General:

- i. Metropolitan, Municipal and District Chief Executive Officers;
- ii. Metropolitan, Municipal and District Chief Executive Officers at post at the time of the Audit;
- iii. Presiding Members;
- iv. Chairmen of the Finance Sub-Committees;
- v. Chairmen of the Works Sub-Committees;
- vi. Metropolitan, Municipal and District Co-ordinating Directors;
- vii. Metropolitan, Municipal and District Finance Officers;
- viii. Staff Members in Managerial positions; and

- ix. Officers responsible for acts and omissions mentioned in the Reports of the Auditor-General.

On appearing before the Committee, the witnesses subscribed to the Oath of a Witness and answered questions relating to the issues raised in the Reports of the Auditor-General as well as issues of public interest.

- 3.3 The Deputy Auditor-General, Mr. Yaw Agyei Sifah and a Technical Team from the Audit Service were also present at the Committee's sittings to offer clarifications on the queries/issues raised by the Auditor-General.

4.0 **ACKNOWLEDGEMENT**

The Committee is grateful to the Hon. Ministers for the Northern, Volta, Western and Ashanti Regions for the warm reception accorded the Committee when it visited their Regions and also for participating in the Committee's sittings.

The Committee is also grateful to the Deputy Auditor-General and his technical team, Chief Executives of MMDAs and their Management Teams and other officials of MMDAs for availing themselves to assist the Committee in its deliberations.

Finally, the Committee extends its profound appreciation to the German Development Cooperation (GIZ) and the United States Agency for International Development (USAID) for supporting the activities of the Committee; and the Media (print and electronic) for broadcasting its proceedings.

5.0 REFERENCE DOCUMENTS

The Committee referred to the under-listed documents during its deliberations:

- a. The 1992 Constitution of the Republic of Ghana.
- b. The Standing Orders of the Parliament of Ghana.
- c. The Financial Administration Act, 2003 (Act 654).
- d. The Public Procurement Act, 2003 (Act 663).
- e. The Financial Administration Regulations 2004(L.I. 1802).
- f. The Audit Service Act, 2000 (Act 584).
- g. The Internal Audit Agency Act, 2003 (658).
- h. The Financial Memoranda for District Assemblies.
- i. The Stores Regulations, 1984.
- j. The Internal Revenue Act, 2000 (Act 592).

6.0 SUMMARY OF AUDIT FINDINGS

The significant findings of the Auditor-General in his Reports related to misappropriation of revenue, direct disbursements from revenue collections, contract and procurement irregularities, tax irregularities, uncollected staff rent, unsubstantiated payments, unrecovered loans and advances as well as unretired imprests, among others.

The Auditor-General attributed occurrence of the irregularities to low level of commitment by Accountants and Co-ordinating Directors of MMDAs towards ensuring compliance with the provisions of the Financial Memoranda for MMDAs, the Financial Administration Act, Financial Administration Regulations, the Public Procurement Act as well as the poor performance of the monitoring and supervisory functions of the Finance and Administration sub-committees of the Assemblies.

7.0 OBSERVATIONS AND RECOMMENDATIONS

7.1 Overview of Financial Performance

7.1.1 Status of Accounts

The Committee observed that in year 2010, 136 out of 170 MMDAs submitted their Annual Accounts for audit validation and certification in line with Part VII section 78 of the Financial Memoranda for MMDAs. As depicted in Table 1, 117 out of 170 MMDAs also submitted their Annual Accounts in year 2011 and in year 2012, 169 out of 216 MMDAs submitted their Annual Accounts for audit validation.

Table 1
Submission of Annual Accounts

Year	Assemblies Submitted	Assemblies in Default	Compliance Rate (%)
2010	136	34	80.0
2011	117	53	68.8
2012	169	47	78.2

As reported by the Auditor-General, failure by some MMDAs to submit their Annual Accounts for audit validation was due to ineffective supervision on the part of Management and the Finance and Administration sub-committees of the Assemblies who were to ensure that Finance Officers prepare and submit Annual accounts on schedule.

Non-preparation and submission of Annual Accounts is a breach of financial discipline. The Committee therefore recommends that Management of the Assemblies should sanction the officers responsible for the preparation and submission of the Assembly's Annual

Accounts in accordance with section 8(4) of the Financial Administration Regulation, 2004 (L.I. 1802).

7.1.2 Revenue and IGF Performance

For the three years under review, the Assemblies derived its revenue largely from sources such as the District Assemblies Common Fund (DACF), Government of Ghana (GoG) release in the form of salary grant and HIPC transfers, donor support such as the District Development Facility (DDF) and the Urban Development Grant (UDG), among others.

Total revenue for the one hundred and thirty-six (136) MMDAs that submitted their Annual Accounts for year 2010 amounted to GH¢496,887,642.22 whilst that of the one hundred and seventeen (117) MMDAs for year 2011 amounted to GH¢517,823,653.93. For year 2012, total revenue for the one hundred and sixty-nine (169) MMDAs that submitted their Accounts totalled GH¢534,934,916.21.

Total Internally Generated Funds (IGF) component of the total revenue for year 2010 amounted to GH¢90,914,854.17. Year 2011 also recorded a figure of GH¢98,863,973.43 whilst that of year 2012 was GH¢91,874,520.04. The details of the total revenue and the IGF component for years 2010, 2011 and 2012 on Regional basis are shown in Tables 2, 3 and 4.

Table 2

Revenue and IGF Performance for Year 2010

Region	Total Revenue (GH¢)	IGF Component of Total Revenue (GH¢)	IGF Percentage of Total Revenue
Ashanti	84,656,383.29	20,646,104.65	24.39
Brong Ahafo	46,094,179.09	7,331,499.74	15.91
Central	39,569,071.48	5,916,782.14	14.95
Eastern	43,914,503.57	7,996,711.22	18.21
Greater Accra	100,324,408.11	27,490,984.87	24.41
Northern	47,303,835.62	2,482,484.23	5.25
Upper East	30,456,680.61	1,871,760.74	6.15
Upper West	23,805,087.73	1,328,190.98	5.58
Volta	32,774,772.74	3,226,236.55	9.84
Western	47,988,719.98	12,624,099.05	26.31
T o t a l	496,887,642.22	90,914,854.17	18.30

Table 3

Revenue and IGF Performance for Year 2011

Region	Total Revenue (GH¢)	IGF Component of Total Revenue (GH¢)	IGF Percentage of Total Revenue
Ashanti	89,727,876.35	22,851,198.10	25.47
Brong Ahafo	63,977,863.15	19,032,684.43	29.75
Central	51,581,239.13	6,003,452.73	11.64
Eastern	55,848,009.95	9,977,294.93	17.87
Greater Accra	49,596,117.53	18,269,561.24	36.84
Northern	57,788,343.41	2,929,252.85	5.07
Upper East	35,313,770.89	4,199,595.98	11.89
Upper West	20,216,282.61	1,193,319.25	5.90
Volta	36,675,207.27	3,266,782.53	8.91
Western	57,098,943.64	11,140,831.39	19.51
T o t a l	517,823,653.93	98,863,973.43	19.12

Table 4

Revenue and IGF Performance for Year 2012

Region	Total Revenue (GH¢)	IGF Component of Total Revenue (GH¢)	IGF Percentage of Total Revenue
Ashanti	67,866,535.46	17,997,734.68	26.52
Brong Ahafo	92,818,217.27	8,658,348.51	9.33
Central	46,839,550.36	5,822,313.31	12.43
Eastern	66,281,432.59	11,822,535.87	17.84
Greater Accra	35,134,428.56	15,036,225.42	42.80
Northern	70,538,060.11	4,343,299.07	6.16
Upper East	24,468,144.29	2,012,664.30	8.23
Upper West	18,299,571.67	2,152,650.38	11.76
Volta	46,861,374.02	3,834,319.24	8.18
Western	65,827,601.88	20,194,429.26	30.68
T o t a l	534,934,916.21	91,874,520.04	17.17

7.1.3 Inflows and Expenditure Performance

For years 2010, 2011 and 2012, total expenditures made by the Assemblies amounted to GH¢1,474,333,189.80 as against a total revenue of GH¢1,549,646,212.36.

Total inflows for year 2010 was GH¢496,887,642.22. However, the Assemblies expended an amount of GH¢434,033,955.83 on its programmes and activities. Expenditure of the Assemblies in year 2011 was GH¢526,004,464.95 as against a total revenue of GH¢517,823,653.93. Again in year 2012, the Assemblies expenditure on their programmes and activities totalled GH¢514,294,769.02 although its total revenue was GH¢534,934,916.21. The details are shown in Table 5.

Table 5

**Inflows and Expenditure Performance for
years 2010, 2011 and 2012**

Region	2010		2011		2012	
	Total Inflows	Expenditure	Total Inflows	Expenditure	Total Inflows	Expenditure
Ashanti	84,656,383.29	75,967,647.38	89,727,876.35	96,051,399.93	67,866,535.46	65,586,692.56
Brong Ahafo	46,094,179.09	46,583,639.21	63,977,863.15	63,146,615.17	92,818,217.27	84,978,832.04
Central	39,569,071.48	36,163,929.38	51,581,239.13	50,407,573.05	46,839,550.36	46,629,043.62
Eastern	43,914,503.57	40,402,193.53	55,848,009.95	59,598,287.54	66,281,432.59	64,850,215.15
Greater Accra	100,324,408.11	70,619,172.23	49,596,117.53	49,679,981.88	35,134,428.56	35,756,649.48
Northern	47,303,835.62	46,278,310.45	57,788,343.41	58,332,279.43	70,538,060.11	64,105,446.99
Upper East	30,456,680.61	26,105,886.23	35,313,770.89	37,575,144.46	24,468,144.29	23,683,185.08
Upper West	23,805,087.73	19,794,530.01	20,216,282.61	20,179,776.55	18,299,571.67	17,214,616.14
Volta	32,774,772.74	28,759,520.40	36,675,207.27	32,735,994.15	46,861,374.02	46,115,269.79
Western	47,988,719.98	43,359,127.01	57,098,943.64	58,297,412.79	65,827,601.88	65,374,818.17
Total	496,887,642.22	434,033,955.83	517,823,653.93	526,004,464.95	534,934,916.21	514,294,769.02

7.2 Management Issues

7.2.1 Misappropriation of Revenue

The Committee observed that Revenue Collectors in fifty-eight (58) MMDAs misappropriated an amount of GH¢604,359.83 out of revenues collected on behalf of the Assemblies. The breakdown is shown in Table 6.

Table 6

Misappropriation of Assembly Funds

Year	Amount (GH¢)
2010	232,139.75
2011	198,451.94
2012	173,768.14
T O T A L	604,359.83

Deliberating on the issue, it came to the fore that most Revenue Collectors failed to account for all revenue collected as stipulated by Part VII Section 2 of the Financial Memoranda for MMDAs because of weak management control over their activities and the lack of Management resolve to recover the amounts from the Revenue Collectors. Again, none of the Management of the Assemblies sanctioned the Finance Officers who were to superintend the activities of Revenue Collectors.

The Committee noted that out of the amount of GH¢604,359.83, the Assemblies involved in this lapse have recovered GH¢275,846.05 leaving an outstanding balance of GH¢328,513.78. The details are shown in **Appendix A**.

The Committee recommends that Management of the Assemblies should:

- a. take the necessary steps to recover the outstanding amount from the defaulting Revenue Collectors and sanction them appropriately. The Finance Officers responsible for these lapses should also be sanctioned for their negligence in supervising the collection and lodgement of revenue.
- b. ensure that Finance Officers conduct regular monitoring of the activities of Revenue Collectors with regard to revenue collection and payment of same to the Bank.

7.2.2 Direct Disbursement from Revenue

The Committee observed that in years 2010, 2011 and 2012, twenty-five (25) Assemblies indulged in direct cash disbursements contrary to Regulation 22(1) of the Financial Administration Regulation (FAR) and

Part VIII Section 31 of the Financial Memoranda. The Assemblies incurred administrative expenses before bank lodgements or by allowing commissioned collectors to deduct their costs and expenses before accounting to the Assemblies. The total of this irregularity amounted to GH¢417,422.50. The details are shown in Table 7.

Officials from the Assemblies involved in this anomaly informed the Committee that subsequent to the audit, the practice has ceased and all revenues are banked as required.

The Committee is of the opinion that direct disbursement of revenue under the pretext of emergency, weakens expenditure controls instituted by the FAR and creates avenues for misappropriation of funds. The Committee therefore recommends that Management of MMDAs should:

- a. strictly adhere to the provisions of the FAR with regard to the handling of internally generated revenues and expenditure;
- b. conduct transactions only by cheque payments to avoid losses to the Assemblies; and
- c. ensure that Finance Officers actively monitor Revenue Collectors and ensure that due processes are followed with respect to the retiring of revenue collected on behalf of the Assemblies.

Table 7

Direct Disbursements from Revenue in years 2010, 2011 and 2012

ASSEMBLY	YEAR 2010 GH¢	YEAR 2011 GH¢	YEAR 2012 GH¢
ASHANTI REGION			
Ejisu-Juaben Municipal	21,000.00		
Mampong Municipal	4,869.21		
Ejura Sekyeredumase			27,405.30
BRONG-AHAFO REGION			
Asunafo North	34,492.22		
Asunafo South	6,929.80		
Dormaa East	7,689.85		
Tain	16,493.39		
CENTRAL REGION			
Upper Denkyira East	21,919.02		
Abura Asebu Kwamankese		1,257.80	
Gomoa East		2,641.00	
EASTERN REGION			
Akuapem North		47,782.12	
GREATER ACCRA REGION			
Ablekuma South sub-Metro		12,157.00	
Ashiedu Keteke sub-Metro		1,900.00	
NORTHERN REGION			
Zabzugu/Tatale		27,886.20	
Kpandai			47,165.00
Nanumba South			7,881.15
UPPER EAST REGION			
Kassena-Nankana West		26,332.75	
UPPER WEST REGION			
Lawra	4,580.95		
VOLTA REGION			
Adaklu-Anyigbe		6,686.02	
Jasikan		20,234.00	
Krachi East		10,016.85	
Nkwanta South		1,821.12	
Kadjebi			10,047.80
Ketu South			23,231.74
WESTERN REGION			
Ellembelle			23,202.71
Suaman			1,799.50
T O T A L	117,974.44	158,714.86	140,733.20

7.2.3 Unrecovered Revenue

The Committee observed that twelve (12) Assemblies in the Ashanti, Volta and Western Regions contravened section 17(a) and 19 of the Financial Administration Regulations and Part VIII Section 1 of the Financial Memoranda for MMDAs by failing to collect a total amount of GH¢4,677,749.95 accruing to their Assemblies during the three years under review. The details are shown in Table 8 below.

Table 8

	UNRECOVERED REVENUE					OUTSTANDING AMOUNT GH¢
	2010	2011	2012	AMOUNT	RECOVERED	
	AMOUNT GH¢	AMOUNT GH¢	AMOUNT GH¢	GH¢		
ASHANTI REGION						
ATWIMA KWANWOMA	4,779.00			0.00		4,779.00
KUMASI METRO.			4,357,566.79	0.00		4,357,566.79
OFFINSO NORTH			170,232.96	0.00		170,232.96
OFFINSO SOUTH MUNI.			100,620.10	100,620.10		0.00
VOLTA REGION						
HO	2,257.00			2,257.00		0.00
HOHOE MUNI.	2,024.30			2,024.30		0.00
KRACHI WEST	160.00			0.00		160.00
WESTERN REGION						
BIA	2,152.50			0.00		2,152.50
JOMORO	245.00		13,118.30	13,118.30		245.00
TARKWA NSUAEM	6,762.00			6,762.00		0.00
WASSA AMENFI EAST		14,334.00		0.00		14,334.00
SEFWI WIASO			3,498.00	3,498.00		0.00
TOTAL	18,379.80	14,334.00	4,645,036.15	128,279.70		4,549,470.25

The Committee noted during its sitting that only GH¢128,279.70 has been recovered from the total amount of GH¢4,677,749.95 leaving an outstanding balance of GH¢4,549,470.25. The Committee further noted that the Assemblies have not recovered the amounts owed them because their Finance and Administration sub-committees have no measures in place to recover the amount from the defaulters.

The Committee considers this situation unacceptable and is of the view that MMDAs should ensure that mechanisms are put in place to maximise the collection of all internally generated funds in order to minimise their over-reliance on external sources for funding for the execution of projects and meeting administrative expenditure.

The Committee therefore recommends that Management of the Assemblies involved in this lapse should ensure that:

- i. legal actions or other means are employed to recover the outstanding amounts as early as possible.
- ii. by-laws on revenue generation and billing of commercial activities are strictly enforced.
- iii. legal actions are taken against companies/businesses that default in meeting their obligations to the Assemblies.

7.2.4 Unsubstantiated Payments

Part VI, Sections 7 and 13 (b) of the Financial Memoranda for MMDAs require all payments to be substantiated and supported with invoices, receipts and other relevant documents. The Committee however observed that one hundred and thirty-four (134) Assemblies made payments totalling GH¢7,995,912.81 without any documentary evidence to substantiate the payments made during years 2010, 2011 and 2012. The breakdown of the amount is shown in Table 9.

Table 9

Summary of Unsubstantiated Payments

Year	Amount(GH¢)
2010	1,455,135.13
2011	2,502,459.14
2012	4,038,318.54
T O T A L	7,995,912.81

It emerged during the Committee's deliberations that the Finance Officers of the Assemblies found culpable of this irregularity could not present payment vouchers used for payments made or provide documentation to substantiate the payments made in the absence of the original payment vouchers during the audit. Management of the Assemblies cited poor filing system, relocation of office complex, absence of Finance Officers during the time of the audit as some of the reasons why the payments could not be substantiated during the audit.

The Committee noted that an amount of GH¢6,444,679.57 have been substantiated leaving an outstanding balance of GH¢1,551,233.24. The details are shown in the attached **Appendix B**. Surprisingly, the Assemblies managed to substantiate some of the payments made upon the invitation to appear before the Public Accounts Committee.

The Committee considers the reasons purported by Management of the Assemblies for violating the provisions of the Financial Memoranda for MMDAs as untenable. The Committee therefore recommends that:

- a. the Ministry of Local Government and Rural Development should notify Coordinating Directors and Finance Officers of all Assemblies

that failure to ensure compliance with the provisions of the Financial Memoranda for MMDAs would be regarded as negligence of their monitoring and supervisory functions and would be accordingly surcharged with the amounts not substantiated.

- b. Management of the Assemblies should ensure that the amounts involved in the outstanding unsubstantiated payments are recovered from the Coordinating Directors and Finance Officers if no tangible evidence is provided to the Auditor-General to support the validity and authenticity of the payments made.
- c. Management of the Assemblies should sanction the officers responsible for the infraction.

The Committee further urges all Assemblies to take note that henceforth, posthumous regularisation of unsubstantiated payments would not be accepted. Once payments are not substantiated during the audit period, officers found culpable would be surcharged with the amounts involved.

7.2.5 Payment of Unearned Salaries

Section 297 (11) of the Financial Administration Regulations, 2004 (L.I. 1802) requires spending officers of government institutions to stop the payment of salaries to an officer when that officer has been absent from duty without leave or reasonable cause or has resigned, retired, been convicted or is deceased.

The Committee however observed that fifty-one (51) Assemblies paid unearned salaries amounting to GH¢830,588.00 in years 2010, 2011 and 2012. This was due to failure by Management of the Assemblies to ensure that the names of separated staff were deleted from their payrolls, and failure to notify their bankers to stop the payment of

salaries of the separated staff. The breakdown of GH¢830,588.00 is shown in Table 10.

Table 10

Summary of Payment of Unearned Salaries

Year	Amount(GH¢)
2010	84,608.27
2011	307,262.65
2012	438,717.08
T O T A L	830,588.00

Management of the Assemblies informed the Committee that the persistent payment of unearned salaries was mainly as a result of delays in the deletion of names of separated staff from the payroll by the Controller and Accountant General's Department (CAGD) after CAGD has been notified of the names of separated staff. Again, even when the Banks have been notified to stop the payment of salaries of separated staff, some separated staff manage to withdraw the monies. It emerged that following the audit, some of the Assemblies have put measures in place to recover the amounts, albeit without any interest.

The Committee noted that out of the total amount of GH¢830,588.00, GH¢217,005.45 has been recovered leaving an outstanding balance of GH¢613,582.55 out of the total amount of unearned salaries. The details are shown in **Appendix C**.

The Committee recommends that Management of the Assemblies should ensure that:

- i. all outstanding unearned salaries are recovered from the beneficiaries or their next of kins with interest. In situations

where the beneficiaries are at large, the Assemblies should report the matter to the Police.

- ii. there is effective monitoring of their payroll, and collaborate with staff of the CAGD and the relevant Banks to ensure prompt deletion of names of separated staff from the payrolls of Assemblies.

The Committee also recommends that the Ministry of Local Government and Rural Development should ensure that Management of the Assemblies involved in this irregularity recover all the outstanding unearned salaries or hold the Coordinating Directors and Finance Officers liable to refund the amounts into the Controller and Accountant General's Salary Suspense Account.

7.2.6 Unrecovered Staff Advances

Part IV Section 104 of the Financial Administration Regulation, 2004(LI 1804) states that:

“A head of department authorised to administer a class of advances shall ensure that the advances are duly recovered in accordance with the regulations or agreements relating to them”.

The Committee observed that Management of eighty-two (82) Assemblies granted advances totalling GH¢1,849,139.17 in years 2010, 2011 and 2012 to their employees but failed to recover the amounts on the due dates in violation of Part IV Section 104 of the FAR. The breakdown of the amount is shown in Table 11.

Table 11

Summary of Unrecovered Staff Advances

Year	Amount(GH¢)
2010	298,457.22
2011	293,802.23
2012	1,256,879.72
T O T A L	1,849,139.17

Deliberating on the issue, it came to the fore that most of the advances were granted to newly recruited officers to meet pressing needs such as renting of accommodation and daily sustenance since processing of salaries of new employees sometimes delay for about twelve (12) months.

Out of the total advances of GH¢1,849,139.17 granted, an amount of GH¢358,061.84 has been recovered leaving an outstanding balance of GH¢1,491,077.33. The Assemblies involved and the details of the amounts granted and those recovered are shown in **Appendix D**.

The Committee is of the view that the ineffectiveness of the Finance and Administration Sub-Committees of the Assemblies have allowed Management to grant advances that always remain unrecovered. The Committee therefore recommends that the Ministry of Local Government and Rural Development should ensure that:

- a. Coordinating Directors and Finance Officers involved in this lapse, recover the outstanding amounts, and sanction officers whose inactions resulted in such default, appropriately.

- b. the Local Government Service deepens its collaboration with the relevant Agencies to curtail the delays in the payment of salaries, especially for newly recruited staff.

7.2.7 Rent Arrears

The Committee observed that Finance Officers of forty-eight (48) Assemblies failed to institute efficient systems to ensure prompt deduction of rent totalling GH¢452,557.79 from staff occupying residential premises of the Assemblies during the three years under consideration. The breakdown of the amount is as follows:

Table 12

Summary of Assemblies with Staff Rent Arrears

Year	Amount (GH¢)
2010	70,429.64
2011	133,217.10
2012	248,911.05
T O T A L	452,557.79

As per the attached **Appendix E**, only GH¢124,697.14 has been recovered leaving an outstanding amount of GH¢327,860.65. The Committee finds this situation unacceptable and recommends that Management of the Assemblies involved in this lapse should:

- i. take immediate steps to ensure the recovery of the outstanding rent from the defaulters.
-
- ii. introduce rent registers to monitor the occupancy and payment of rent.

7.2.8 Unretired Imprest

Part XIII, section 288(1) of the F.A.R. (L.I. 1802) provides that:

“imprest shall be retired at the close of financial year and any imprest not so retired shall be adjusted to a personal advance account in the name of the imprest holder”.

The Committee observed that Management of fifty-six (56) Assemblies failed to ensure that imprest holders retire imprests granted them after the execution of official assignments in years 2010, 2011 and 2012. As shown in Table 13, the amount involved totalled GH¢651,587.73.

Table 13

Summary of Unretired Imprest

Year	Amount (GH¢)
2010	266,051.81
2011	172,823.85
2012	212,712.07
T O T A L	651,587.73

Out of the total amount, GH¢441,477.66 has been accounted for leaving an outstanding balance of GH¢210,110.07. The details are shown in **Appendix F**.

The Committee noted that the occurrence of this lapse was due to non-enforcement of existing guidelines on the granting and retirement of imprests by Finance Officers of the Assemblies. The Committee therefore recommends that Management of the Assemblies should ensure that the:

- a. officers who took the imprests retire them, failing which the amount should be converted into advances and recovered from their salaries.
- b. Finance Officers under whose watch this lapse occurred are sanctioned appropriately to deter others from doing same.

7.2.9 Unaccounted Store Items

Part XII Section 16 of the Financial Memoranda for MMDAs requires all stores received by an Assembly to be supported by Local Purchase Order or an original of a Stores Receipt Voucher (SRV) and their subsequent recording in the stores ledger.

Contrary to this requirement, the Committee observed that fifty-three (53) Assemblies procured items and fell short of providing proof of receipt and utilisation of stores items over the three years under consideration. Cumulatively, store items not accounted for totalled GH¢1,413,551.23. The summary of the amount is shown in Table 14 whiles the details are attached are **Appendix G**.

Table 14
Summary of Stores not accounted for

Year	Amount(GH¢)
2010	230,753.20
2011	499,529.30
2012	683,268.73
T O T A L	1,413,551.23

So far, Management of the Assemblies involved in this irregularity have regularised a total amount of GH¢926,527.98 of the store items leaving an amount of GH¢487,023.25 to be regularised. The Committee noted that the irregularity occurred as a result of the inability of Finance

Officers to effectively supervise the Store Keepers and their failure to appoint persons to act in the absence of the Store Keepers.

The Committee considers this lapse as a breach of financial discipline and demands that Management of the Assemblies should ensure that the:

- i. Store Keepers and Finance Officers concerned, account for the store items worth GH¢487,023.25 yet to be regularised.
- ii. Finance Officers are sanctioned accordingly to serve as deterrent to other staff.

7.2.10 Unaccounted Fuel

Part XIII Section 60 of the Financial Memoranda for MMDAs requires Assemblies to maintain a log book for recording particulars of fuel purchased and journeys undertaken with the fuel.

The Committee however noted that sixty-eight (68) Assemblies did not ensure that fuel purchased was logged to provide a record of its acquisition and utilisation. As a result, there was no record on the usage of fuel amounting to GH¢1,444,766.48 in years 2010, 2011 and 2012. The breakdown of the total amount is shown in Table 15.

Table 15
Summary of Fuel Unaccounted for

Year	Amount(GH¢)
2010	251,476.99
2011	568,628.67
2012	624,660.82
T O T A L	1,444,766.48

Following the audit, Management of the Assemblies involved in this lapse have confirmed the acquisition and usage of fuel amounting to GH¢1,202,952.41 leaving a balance of GH¢241,814.07 yet to be accounted for. The details are attached as **Appendix H**.

It came to the fore during the Committee's deliberations that most Finance Officers do not attach importance to making entries in vehicle log books. As a result, Finance Officers do not ensure that Transport Officers and drivers record fuel purchases in vehicle log books.

Failure to record full particulars of receipts of fuel in a vehicle log book is a breach of Regulation 1604 of the Stores Regulations, 1984. In the absence of entries of fuel purchases in vehicle log books, it would be difficult to determine the validity of purchases made and whether the fuel was used for official assignments of the Assemblies or otherwise.

The Committee takes a serious view of this irregularity and recommends that Management of the Assemblies should ensure that:

- i. the outstanding fuel purchases not accounted for are regularised failing which the amounts involved should be recovered from the Coordinating Directors and Finance Officers.
- ii. Finance Officers comply with Regulation 1604 of the 1984 Stores Regulations.

7.2.11 Tax Irregularities

As reported by the Auditor-General, in years 2010, 2011 and 2012

Management of some of the Assemblies blatantly violated provisions of the tax laws by not deducting taxes from payments for supplies, not remitting withheld taxes to the GRA and procuring from non-VAT registered entities.

These infractions amounted to GH¢988,849.73 and comprise an amount of GH¢351,831.82 in respect of non-remittance of taxes to the GRA, GH¢100,989.98 in respect of failure to withhold tax and GH¢536,027.93 representing purchases from non-VAT entities. The breakdown of the amounts are shown in Table 16.

Table 16

Summary of Tax Irregularities

Year	Taxes Deducted but not Remitted Amount(GH¢)	Taxes not Deducted Amount(GH¢)	Purchases from Non-VAT Entities Amount(GH¢)	T O T A L
2010	26,573.32	17,376.25	-	43,949.57
2011	114,111.24	44,858.79	275,165.63	434,135.66
2012	211,147.26	38,754.94	260,862.30	510,764.50
T O T A L	351,831.82	100,989.98	536,027.93	988,849.73

As shown in the attached **Appendix I**, the Committee noted during its deliberations that an amount of GH¢209,565.61 out of GH¢351,831.82 representing non-remittance of taxes collected had been remitted to the GRA whilst an amount of GH¢54,732.59 out of the non-withholding of taxes recorded had been deducted and paid to the GRA. The payments were confirmed by the Auditor-General in his follow-up Reports.

With respect to purchases from non-VAT entities, the Committee noted that the Assemblies concerned had submitted VAT receipts in respect of purchases made to the tune of GH¢59,188.63 out of the total amount of GH¢536,027.93.

In the opinion of the Committee, violations of the tax laws is a breach of financial discipline and contribute to leakages in tax revenue which is to be ceded to the Assemblies as Common Fund allocations. The

Committee therefore recommends that the Ministry of Local Government and Rural Development should ensure that:

- a. the officers involved in these irregularities are sanctioned in line with sections 8(4) and 30 (2) of the Financial Administration Act, 2003.
- b. the Assemblies concerned remit all outstanding taxes collected to the GRA without further delay.
- c. all outstanding taxes due government are collected and paid to the GRA with interest/penalty as required by law. The penalties should be calculated in retrospect and charged against the officers responsible for the irregularity.
- d. strict adherence to the tax laws by all MMDAs.

The Committee also urges the GRA to ensure that eligible business entities for VAT in all Metropolitan, Municipal and District capitals are duly registered.

7.2.12 Procurement and Contract Irregularities

The Committee observed that procurement and contract irregularities in twenty-one (21) Assemblies during years 2010, 2011 and 2013 amounted to GH¢497,372.78. The breakdown of the amount is shown in Table 17 whilst the list of Assemblies involved in this irregularity is attached as **Appendix J**.

Table 17

Summary of Uncompetitive Procurement

Year	Amount(GH¢)
2010	41,704.13
2011	58,215.93
2012	397,452.72
T O T A L	497,372.78

The Committee noted that procurement irregularities in most of the Assemblies were sole sourcing without approval from the Public Procurement Authority (PPA) contrary to section 43 (1) of the Public Procurement Act, 2003 (Act 663) and failure to obtain the minimum three alternative quotations from suppliers. No evidence was provided by the Assemblies to suggest that procurement guidelines were met in the procurement of goods and services.

However, follow-up Reports presented by the Deputy Auditor-General during the Committee's deliberations indicated that following the audit, the concerned Assemblies have complied with the Auditor-General's recommendation by obtaining alternative price quotations before procurements are undertaken and seeking authority from PPA before sole sourcing any procurement.

Nonetheless, the Committee is of the view that non-adherence to the procurement laws is a breach of financial discipline. The Committee therefore recommends that Management of the Assemblies concerned should sanction the officers responsible for the breach in line with section 92 of the Public Procurement Act.

7.2.13 Outstanding Loans

The Committee observed that loans amounting to GH¢5,886,917.81 granted by seventy-four (74) Assemblies under the Poverty Alleviation Fund (PAF) Scheme in year 2009 remained unrecovered as at the end of the 2012 financial year. According to the Auditor-General, the unrecovered loans have become potential bad debts to the Assemblies involved. The breakdown of the amount by Region is shown in Table 18 whilst the details per each Assembly are provided in **Appendix K**.

Table 18

**Assemblies with Outstanding Loans
under the Poverty Alleviation Fund Scheme
(2009 – 2012)**

Region	No. of Assemblies	Amount(GH¢)
Ashanti	5	233,021.00
Brong Ahafo	12	551,794.62
Central	7	645,094.16
Eastern	16	1,365,196.98
Greater Accra	1	284,371.79
Northern	12	925,777.03
Upper East	1	148,617.94
Volta	10	759,078.92
Western	10	973,965.37
TOTAL	74	5,886,917.81

Officials from the Assemblies involved informed the Committee that the ~~loans were disbursed directly to the beneficiaries through Banks in the~~ Districts. Unfortunately, efforts by the Assemblies and the Banks to contact the beneficiaries to enable them recover the loans have proved

futile. Therefore, the names of defaulters have been posted on the Assembly's Notice Board and at vantage points in the Districts.

As noted by the Committee, several reasons accounted for the inability of the Assemblies to recover the loans from the beneficiaries. For instance, Management of the Assemblies failed to keep and maintain proper records on the beneficiaries and their guarantors to aid in the recovery of the loans. As a result, Management of the Assemblies do not have any measures in place to recover the loans. This situation demonstrates the lack of commitment on the part of Management towards the recovery of the loans.

The Committee therefore recommends that Management of the Assemblies involved should:

- a. institute effective strategies to pursue the recovery of the outstanding loans from the Banks that disbursed the loans to the beneficiaries.
- b. sanction the officers who failed to ensure that the loans were recovered.
- c. demonstrate commitment to the efficient and effective management of the granting and recovery of loans

8.0 CONCLUSION

The examination of the Reports brought to the fore the pervasive non-compliance with existing rules and regulations, managerial ineffectiveness and weak monitoring procedures of the Assemblies.

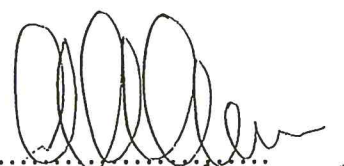
The Committee largely attributes the systemic mismanagement of financial and material resources of the Assemblies to the non-functional Audit Report Implementation Committees (ARICs) of the Assemblies. If the ARICs were up to their responsibilities and taking actions on audit findings and recommendations, most of the irregularities would not have occurred. The Committee therefore recommends that the Ministry of Local Government and Rural Development should set up an effective monitoring system to track action taken on audit reports, including management letters issued by the Auditor-General in order to take appropriate action against Assemblies found culpable.

Finally, the Committee recommends to the House to adopt its Report on the Reports of the Auditor-General on the Accounts of District Assemblies for the years ended 31st December 2010, 2011 and 2012.

Respectfully submitted.



HON. KWAKU AGYEMAN-MANU
(CHAIRMAN, PUBLIC ACCOUNTS
COMMITTEE)



ABIGAIL ABA ANSO
(CLERK TO THE COMMITTEE)

MARCH 2016

APPENDIX A

MISAPPROPRIATION OF REVENUE							
		2010	2011	2012	AMOUNT	AMOUNT	AMOUNT
		AMOUNT	AMOUNT	AMOUNT	RECOVERED	RECOVERED	RECOVERED
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
ASHANTI REGION							
ASANTE AKIM-NORTH MUNI.		3,977.90			3,977.90		0.00
MAMPONG MUNI.		160.00			0.00		160.00
BRONG AHAFO ERGION							
ASUNAFO NORTH		13,775.74			13,775.74		0.00
KINTAMPO MUNI.		4,860.00			120.00		4,740.00
SUNYANI WEST		1,440.00	5,695.00	6,289.00	13,424.00		0.00
TANO SOUTH		363.00	4,242.20		1,882.50		2,722.70
WENCHI MUNI.		11,164.00	3,347.00		0.00		14,511.00
ATEBUBU AMANTIN			9,343.41	12,456.70	17,646.88		4,153.23
NKORANZA NORTH			2,649.10		2,649.10		0.00
TECHIMAN			18,220.00		18,220.00		0.00
ASUTIFI SOUTH				950.70	0.00		950.70
DORMAA MUNI.				1,140.00	0.00		1,140.00
TAIN				4,566.20	0.00		4,566.20
KINTAMPO SOUTH				420.00	0.00		420.00
CENTRAL REGION							
GOMOA WEST				520.00	520.00		0.00
CAPE COAST METRO			33,075.00		2,500.00		30,575.00
GOMOA EAST			5,028.30		0.00		5,028.30
EASTERN REGION							
AKUAPEM SOUTH		1,750.00	3,910.00		1,750.00		3,910.00
ATIWA		831.00			831.00		0.00
LOWER MANYA KROBO		10,043.15	9,053.08	26,930.00	35,983.08		10,043.15
KWAHU WEST			500.00		0.00		500.00
SUHUM KRABOA/COALTAR			11,120.00				11,120.00
DENKYEMBOUR				336.00	336.00		0.00
GREATER ACCRA							
AMA		55,062.33	9,723.50		31,113.50		33,672.33
GA EAST		84,307.00	22,075.36	4,520.00	8,120.00		102,782.36
AYAWASO CENTRAL SUB-MET.			27,152.65		0.00		27,152.65
ABLEKUMA SOUTH SUB-MET.			5,513.00		1,022.00		4,491.00
ASHIEDU KEKEKE SUB-METRO			12,197.00		0.00		12,197.00
GA WEST			1,583.73	63,168.67	64,752.40		0.00
ADENTAN MUNI.				11,000.00	0.00		11,000.00
NORTHERN REGION							
EAST GONJA			1,531.00		0.00		1,531.00
ZABZUGU		400.00			400.00		0.00
BOLE		12,200.71			12,200.71		0.00

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SAWLA/TUNA/KALBA		1,408.00			1,408.00	0.00
UPPER WEST REGION						
JIRAPA		557.82	1,570.60	2,843.50	2,813.82	2,158.10
LAWRA		6,846.95		1,052.00	0.00	7,898.95
NADOWLI		2,255.85	2,454.50	431.50	61.00	5,080.85
WA EAST		4,795.90		2,255.00		7,050.90
WA WEST			778.00	1,120.15	778.00	1,120.15
SISSALA EAST				395.20	395.20	0.00
SISSALA WEST				2,249.50	2,249.50	0.00
WA MUNI.				10,241.22	10,241.22	0.00
VOLTA REGION						
HO		2,257.00		2,867.20	2,867.20	2,257.00
HOHOE MUNI.		2,024.30			2,024.30	0.00
KRACHI WEST		160.00			0.00	160.00
KPANDO			1,657.90		1,657.90	0.00
JASIKAN			2,558.21		0.00	2,558.21
KRACHI EAST		332.50	1,652.50		1,091.00	894.00
AFADZATO				466.20	466.20	0.00
AGOTIME-ZIOPE				2,072.40	2,072.40	0.00
KETA MUNI.				11,969.00	0.00	11,969.00
WESTERN REGION						
AHANTA WEST		973.00			973.00	0.00
BIA		2,152.50			2,152.50	0.00
ELLEMBELLE		4,806.70		2,800.00	7,606.70	0.00
JOMORO		578.50			578.50	0.00
MPOHOR WASSA EAST		2,655.90	1,585.90		4,241.80	0.00
BIBIANI/ANHWIASO/BEKWAI			235.00		235.00	0.00
WASSA EAST				708.00	708.00	0.00
TOTAL		232,139.75	198,451.94	173,768.14	275,846.05	328,513.78

APPENDIX B

UNSUBSTANTIATED PAYMENTS						
	2010	2011	2012	AMOUNT	AMOUNT	AMOUNT
	AMOUNT	AMOUNT	AMOUNT	RECOVERED	RECOVERED	RECOVERED
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
ASHANTI REGION						
AHAFO ANO SOUTH	10,310.60			10,310.60		0.00
ASANTE AKIM NORTH MUNI.	64,322.90	13,524.03	4,225.00	4,225.00		77,846.93
ASANTE AKIM SOUTH	29,454.04	5,600.90	9,169.60	35,054.94		9,169.60
ATWIMA MPONUA	6,265.00		14,278.62	20,543.62		0.00
ATWIMA NWABIAGYA	18,013.00		124,527.10	142,540.10		0.00
BOSOMTWE	3,055.00			2,000.00		1,055.00
MAMPONG	13,253.13	21,621.60	5,200.90	0.00		40,075.63
OFFINSO SOUTH	11,615.12		1,327.00	12,942.12		0.00
SEKYERE SOUTH	700.00		4,775.94	4,775.94		700.00
AHAFO ANO NORTH		39,072.40		39,072.40		0.00
AMANSIE WEST		39,240.00		39,240.00		0.00
BOSOME FREHO		11,873.16	34,491.00	46,364.16		0.00
EJURA SEKYEREDUMASI		60,366.00	86,037.00	146,403.00		0.00
OFFINSO NORTH		16,894.86	50,053.04	66,947.90		0.00
ADANSI SOUTH			71,890.12			71,890.12
ASANTE AKIM CENTRAL	64,322.90		79,697.26	37,972.00		106,048.16
ATWIMA KWANWOMA			83,178.14	83,178.14		0.00
BEKWAI			133,299.00	133,299.00		0.00
EJISU-JUABEN			102,303.62	102,303.62		0.00
KWABRE EAST			600.00	600.00		0.00
OBUASI MUNI.			145,090.42	0.00		145,090.42
SEKYERE CENTRAL			5,412.65	5,412.65		0.00
SEKYERE EAST			8,358.00	8,358.00		0.00
BRONG AHAFO REGION						
ASUNAFO NORTH	6,899.00		21,878.35	27,777.35		1,000.00
ASUNAFO SOUTH	6,156.15	2,584.50	10,233.00	18,973.65		0.00
DORMAA MUNI.	57,082.20			57,082.20		0.00
SUNYANI WEST	2,837.00	7,081.32	1,942.00	11,860.32		0.00
TANO NORTH	29,261.25	11,499.02	40,225.60	2,298.00		78,687.87
TANO SOUTH	4,831.22		15,751.00	15,751.00		4,831.22
WENCHI	4,536.75		10,624.00	2,216.00		12,944.75
SUNYANI MUNI.		7,081.32	11,160.77	18,242.09		0.00
KINTAMPO SOUTH		14,001.21		9,121.21		4,880.00
ATEBUBU- AMANTIN		1,350.00	33,189.50	34,539.50		0.00
BEREKUM MUNI.		14,365.43		14,365.43		0.00
TECHIMAN		27,723.60	23,873.00	51,596.60		0.00
PRU		88,627.10	29,128.15	117,755.25		0.00
ASUTIFI NORTH	93,983.25		115,122.00	209,105.25		0.00

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ASUTIFI SOUTH				2,392.00	2,392.00	0.00
DORMAA EAST				155,598.43	0.00	155,598.43
DORMAA WEST				1,296.00	1,296.00	0.00
KINTAMPO NORTH				19,508.50	19,508.50	0.00
NKORANZA SOUTH				19,215.50	19,215.50	0.00
SENE EAST				2,863.00	2,863.00	0.00
SENE WEST			5,621.00	13,809.00	13,809.00	5,621.00
CENTRAL REGION						
AGONA EAST		3,949.11	4,538.65		4,538.65	3,949.11
ASIKUMA/ODOBEN BRAKWA		53,186.72	59,915.05		100,966.37	12,135.40
UPPER DENKYIRA EAST		28,765.60	33,960.24		37,159.00	25,566.84
TWIFO HEMANG DENKYIRA			10,916.31		10,916.31	0.00
CAPE COAST METRO.			41,483.57	43,724.33	85,207.90	0.00
ABURA ASEBU KWAMANKESE			7,569.90		3,855.90	3,714.00
ASSIN SOUTH			10,672.00	5,804.00	16,476.00	0.00
ASSIN NORTH			8,684.23		8,684.23	0.00
GOMOA EAST			160,508.97	130,730.16	130,730.16	160,508.97
GOMOA WEST			42,563.70	17,545.00	60,108.70	0.00
MFANTSIMAN MUNI.			10,069.11		10,069.11	0.00
EFFUTU				7,926.00	7,926.00	0.00
TWIFO ATTI-MORKWA				11,399.42	11,399.42	0.00
UPPER DENKYIRA WEST				2,270.00	2,270.00	0.00
EASTERN REGION						
AKUAPEM SOUTH			22,707.88	3,380.00	26,087.88	0.00
ATIWA		16,274.71	48,185.15		64,459.86	0.00
BIRIM CENTRAL		54,307.29	17,894.65	53,616.00	70,604.98	55,212.96
BIRIM SOUTH		30,041.11	7,504.65	52,684.70	82,725.81	7,504.65
EAST AKIM				22,056.00	22,056.00	0.00
FANTEAKWA				5,226.44	5,226.44	0.00
KWAHU AFRAM PLAINS NTH.			20,345.69		20,345.69	0.00
NEW JUABEN		21,560.00	33,246.53	5,609.00	60,415.53	0.00
WEST AKIM			108,780.36	5,087.00	102,157.36	11,710.00
YILO KROBO		24,160.00	4,429.00		4,429.00	24,160.00
AKUAPEM NORTH			518,634.22	70,600.57	518,634.22	70,600.57
AKYEMMANSA			2,923.80	8,695.18	11,618.98	0.00
KWAHU WEST			16,885.00	27,925.28	16,885.00	27,925.28
BIRIM NORTH			19,745.31	5,819.00	25,564.31	0.00
KWAEBIBIRIM			6,470.00	70,151.00	76,621.00	0.00
LOWER MANYA KROBO				45,228.76	45,228.76	0.00
UPPER MANYA KROBO				35,035.48	35,035.48	0.00
UPPER-WEST-AKIM				1,007.00	1,007.00	0.00
GREATER ACCRA REGION						
SHAI OSUDOKU		118,948.00	35,766.25	86,456.78	241,171.03	0.00
AMA		8,944.58	187,074.34		196,018.92	0.00

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AYAWASO CENTRAL SUB-METRO COUNCIL		8,418.80		0.00	8,418.80
ABLEKUMA SUB-METRO COUNCIL		3,215.00		3,215.00	0.00
GA WEST		14,412.31	81,642.41	96,054.72	0.00
NINGO-PRAMPAM			46,162.39	46,162.39	0.00
GA CENTRAL			36,361.00	36,361.00	0.00
NORTHERN REGION					
CHEREONI		9,781.00		9,781.00	0.00
EAST GONJA			4,947.60	4,947.60	0.00
ZABZUGU/TATALE		3,500.00	7,109.50	10,609.50	0.00
SAVELUGU/NANTON		3,070.08	5,531.00	8,601.08	0.00
TOLON KUMBUNGU			97,861.00	69,984.00	27,877.00
KARAGA		832.00	74,186.85	832.00	74,186.85
KPANDAI			32,277.00	32,277.00	0.00
NANUMBA SOUTH			5,207.90	5,207.90	0.00
SABOBA			60,703.60	60,703.60	0.00
SAWLA/TUNA/KALBA			3,012.25	0.00	3,012.25
WEST GONJA			22,593.75	22,593.75	0.00
UPPER EAST REGION					
KASSENA-NANKANA EAST		4,933.50		4,933.50	0.00
KASSENA-NANKANA WEST		6,466.20	21,114.65	27,580.85	0.00
BAWKU WEST			85,977.37	75,595.00	10,382.37
GARU-TEMPANE			3,931.00	2,231.00	1,700.00
UPPER WEST REGION					
LAMBUSSIE-KARNI			6,153.00	17,358.00	23,511.00
LAWRA				184,399.17	184,399.17
NADOWLI		2,255.85	949.99	3,730.06	0.00
SISSALA EAST		4,445.00		9,899.00	14,344.00
WA EAST		236,268.74		236,268.74	0.00
WA MUNI.		320,837.46		26,939.54	347,777.00
JIRAPA			58,430.34	41,693.50	100,123.84
SISSALA WEST				142,891.92	142,891.92
WA WEST				7,841.39	7,841.39
VOLTA REGION					
NORTH TONGU		4,054.00		9,074.26	13,128.26
KETA MUNI.			1,784.18	8,414.96	10,199.14
KETU SOUTH			18,461.00	45,633.05	62,844.05
SOUTH TONGU			11,447.00		0.00
SOUTH DAYI			3,618.75	3,200.00	6,818.75
ADAKLU-ANYIGBE			6,116.43	1,951.50	8,067.93
KRACHI EAST			14,901.90		4,308.20
NKWANTA NORTH			110,712.92		0.00
CENTRAL TONGU				9,074.26	0.00
HO MUNI.				4,288.35	4,288.35

APPENDIX B

KADJEBI				37,436.42	0.00	37,436.42
KRACHI WEST				1,523.00	1,430.00	93.00
NKWANTA SOUTH				2,900.00	0.00	2,900.00
AKATSI SOUTH				10,299.00	10,299.00	0.00
WESTERN REGION						
AOWIN SUAMAN		6,781.20		41,024.31	47,805.51	0.00
BIA		2,441.80			2,441.80	0.00
JOMORO		26,861.04			26,861.04	0.00
JUABOSO		1,230.00		10,095.50	11,325.50	0.00
MPOHOR WASSA EAST		2,000.00	7,535.00		9,535.00	0.00
NZEMA EAST		9,698.79		20,100.00	29,798.79	0.00
SEFWI AKONTOMBRA		9,762.35		70,020.77	79,783.12	0.00
SHAMA		9,163.00			9,163.00	0.00
TARKWA NSUAEM		1,556.00			1,556.00	0.00
WASSA AMENFI EAST		6,263.00		37,690.49	39,390.49	4,563.00
SEKONDI TAK. METRO.			192,399.65	112,524.71	304,924.36	0.00
WASSA AMENFI WEST			11,955.49	106,444.44	11,955.49	106,444.44
AHANTA WEST			3,125.00	34,181.00	37,306.00	0.00
BIBIANI/ANHWIASO/BEKWAI			82,255.44		82,255.44	0.00
ELLEMBELLE		2,468.57		30,580.59	33,049.16	0.00
WASSA EAST				319,183.62	313,405.20	5,778.42
TOTAL		1,455,135.13	2,502,459.14	4,038,318.54	6,444,679.57	1,551,233.24

APPENDIX C

PAYMENT OF UNEARNED SALARIES							
		2010	2011	2012	AMOUNT	OUTSTANDING	
		AMOUNT	AMOUNT	AMOUNT	RECOVERED	AMOUNT	
		GHC	GHC	GHC	GHC	GHC	
ASHANTI REGION							
MAMPONG MUNI.		6,331.64			0.00	6,331.64	
OFFINSO SOUTH MUNI.		10,665.50			0.00	10,665.50	
AHAFO ANO NORTH			3,315.40		3,315.40	0.00	
AHAFO ANO SOUTH			18,192.50		0.00	18,192.50	
BRONG AHAFO REGION							
SUNYANI MUNI.		1,882.94	4,701.36		6,584.30	0.00	
ATEBUBU-AMANTIN			7,963.35	7,278.14	7,278.14	7,963.35	
ASUNAFO NORTH				31,116.86	0.00	31,116.86	
ASUNAFO SOUTH				1,252.17	1,252.17	0.00	
BEREKUM MUNI.				5,252.98	0.00	5,252.98	
DORMAA MUNI.(CENTRAL)				12,122.09	7,942.12	4,179.97	
SUNYANI WEST				14,462.93	14,462.93	0.00	
CENTRAL ERGION							
AGONA EAST		4,077.03	4,195.00	1,787.12	0.00	10,059.15	
AGONA WEST		4,551.39		34,831.96	4,551.39	34,831.96	
ASIKUMA/ODOBEN BRAKWA		2,037.16	18,135.56	16,651.20	0.00	36,823.92	
TWIFO HEMANG DENKYIRA		12,773.36			400.00	12,373.36	
EFFUTU MUNI.			10,543.88		10,543.88	0.00	
AWUTU SENYA			21,849.32		0.00	21,849.32	
KOMENDA EDINA EGUAFO ABREM			44,748.00		0.00	44,748.00	
ASSIN SOUTH				51,543.70	0.00	51,543.70	
CAPE COAST METRO				17,803.07	0.00	17,803.07	
EASTERN REGION							
AKUAPEM SOUTH		2,357.57	2,702.35		2,357.57	2,702.35	
KWAHU AFRAM PLAINS NTH.			1,077.69		1,077.69	0.00	
AKUAPEM NORTH			11,298.32		11,298.32	0.00	
KWAHU WEST			500.00		0.00	500.00	
AKYEMMANSA				2,192.76	1,350.00	842.76	
ASUOGYAMAN				13,392.47	10,094.47	3,298.00	
KWAHU SOUTH				4,836.84	4,836.84	0.00	
SUHUM MUNI.				7,914.96	0.00	7,914.96	
YILO KROBO MUNI.				6,410.07	6,410.07	0.00	
GREATER ACCRA REGION							
AMA		18,347.27			856.41	17,490.86	
ASHAIMAN		5,541.00		135,010.64	0.00	140,551.64	

APPENDIX C

NORTHERN REGION							
EAST GONJA				8,599.28	0.00	8,599.28	
UPPER EAST REGION							
BAWKU WEST		2,398.60		8,649.61	0.00	11,048.21	
BUILSA		2,371.08			2,371.08	0.00	
GARU-TEMPANE		5,546.00			0.00	5,546.00	
UPPER WEST REGION							
NADOWLI		583.07			0.00	583.07	
JIRAPA			32,907.98		11,180.23	21,727.75	
SISSALA EAST				5,355.60	0.00	5,355.60	
WA MUNI.				1,763.47	0.00	1,763.47	
VOLTA REGION							
HOHOE MUNI.		4,555.33	6,706.08		8,096.08	3,165.33	
KETA MUNI.			28,054.57	7,621.88	3,997.20	31,679.25	
SOUTH DAYI			30,672.86		30,672.86	0.00	
BIAKOYE			8,221.94		0.00	8,221.94	
JASIKAN			24,239.13		24,239.13	0.00	
WESTERN REGION							
MPOHOR WASSA EAST		589.33			589.33	0.00	
SEKONDI TAK. METRO.			13,095.15	30,296.27	38,059.29	5,332.13	
AHANTA WEST			14,142.21		0.00	14,142.21	
AOWIN				3,188.55	3,188.55	0.00	
SEFWI WIASO				1,486.27	0.00	1,486.27	
WASSA AMENFI WEST				6,241.86	0.00	6,241.86	
WASSA EAST				1,654.33	0.00	1,654.33	
TOTAL		84,608.27	307,262.65	438,717.08	217,005.45	613,582.55	

APPENDIX D

UNRECOVERED STAFF ADVANCES						
		2010	2011	2012	AMOUNT	OUTSTANDING
		AMOUNT	AMOUNT	AMOUNT	RECOVERED	AMOUNT
		GH¢	GH¢	GH¢	GH¢	GH¢
ASHANTI REGION						
AHAFO ANO NORTH		2,410.10	1,850.00		0.00	4,260.10
AHAFO ANO SOUTH		2,410.10	2,310.00		0.00	4,720.10
AMANSIE WEST		3,748.00	24,896.10		2,685.00	25,959.10
BOSOMTWE		42,154.00			4,085.00	38,069.00
EJISU-JUABEN		1,105.00			1,105.00	0.00
KWABRE EAST		1,392.70	5,741.00		7,133.70	0.00
SEKYERE AFRAM PLAINS			30,538.15		4,856.00	25,682.15
SEKYERE SOUTH		1,178.00	1,170.00		140.00	2,208.00
ADANSI NORTH			1,665.00		0.00	1,665.00
ADANSI SOUTH			2,859.04		0.00	2,859.04
ATWIMA NWABIAGYA			14,765.00		470.00	14,295.00
EJURA SEKYEREDUMASI			300.00		0.00	300.00
MAMPONG MUNI.			595.00		0.00	595.00
OFFINSO NORTH			160.00		0.00	160.00
OFFINSO SOUTH			800.00		800.00	0.00
ASANTE AKIM CENTRAL		11,625.17		36,852.00	47,927.17	550.00
ATWIMA MPONUA				30,192.06	30,192.06	0.00
BRONG AHAFO REGION						
ASUNAFO NORTH		3,979.00			3,979.00	0.00
SUNYANI MUNI.		19,593.82		11,579.00	31,172.82	0.00
SUNYANI WEST		660.00		410.00	410.00	660.00
ASUNAFO SOUTH				7,222.00	0.00	7,222.00
DORMAA CENTRAL		61,310.00		151,123.72	570.00	211,863.72
TANO SOUTH				37,198.77	0.00	37,198.77
ASUTIFI NORTH				88,171.00	0.00	88,171.00
ATEBUBU AMANTIN				15,317.00	0.00	15,317.00
BEREKUM MUNI.				40,901.00	17,000.00	23,901.00
PRU				44,919.16	0.00	44,919.16
SENE WEST				16,640.00	0.00	16,640.00
CENTRAL REGION						
ASSIN NORTH MUNI.		2,650.00		18,490.00	19,590.00	1,550.00
AWUTU SENYA		4,182.00		15,979.62	5,474.56	14,687.06
CAPE COAST METRO.		8,050.00		9,250.00	4,300.00	13,000.00
GOMOA EAST		5,028.30			0.00	5,028.30
TWIFO HEMANG DENKYIRA		4,276.97	4,107.60		951.00	7,433.57
UPPER DENKYIRA EAST			1,746.00		0.00	1,746.00
MFANTSIMAN MUNI.			25,946.06		0.00	25,946.06
AJUMAKO ENYAN ESIAM			4,532.70		0.00	4,532.70
KOMENDA EDINA EGUAFU ABREM			819.00		819.00	0.00
EFFUTU MUNI.				6,354.00	0.00	6,354.00
EASTERN REGION						
BIRIM SOUTH		940.00	1,040.00	4,228.00	1,980.00	4,228.00
LOWER MANYA KROBO		4,929.49	9,932.50		397.00	14,464.99

APPENDIX D

AKUAPEM SOUTH			2,912.00		2,912.00	0.00
ATIWA			6,760.00	30,000.00	6,760.00	30,000.00
KWAHU WEST			5,180.00	43,256.93	2,209.50	46,227.43
KWAHU AFRAM PLAINS NORTH			10,160.00	23,400.00	7,115.00	26,445.00
BIRIM NORTH			1,265.12	1,765.12	180.00	2,850.24
EAST AKIM				29,948.35	0.00	29,948.35
KWAEBIBIRIM				145,365.96	0.00	145,365.96
BIRIM CENTRAL				26,015.00	0.00	26,015.00
NEW JUABEN MUNI.				2,050.00	2,050.00	0.00
UPPER WEST AKIM				19,131.02	14,201.88	4,929.14
KWAHU SOUTH				184,372.67	0.00	184,372.67
WEST AKIM				54,000.00	0.00	54,000.00
NSAWAM ADOAGYIRI				68,700.00	0.00	68,700.00
GREATER ACCRA						
SHAI OSUDOKU		1,920.00			1,920.00	0.00
GA WEST			2,991.00	15,258.29	6,838.00	11,411.29
GA EAST				18,343.49	0.00	18,343.49
GA CENTRAL				1,200.00	1,200.00	0.00
NORTHERN REGION						
CHEREPONI			4,680.00		4,680.00	0.00
ZABZUGU		850.00	44,632.19		45,482.19	0.00
WEST GONJA				28,300.00	0.00	28,300.00
YENDI			22,870.40		0.00	22,870.40
UPPER EAST REGION						
GARU-TEMPANE		1,872.00	801.00		400.00	2,273.00
BAWKU MUNI.				2,300.00	180.00	2,120.00
BAWKU WEST		4,060.36		4,197.36	0.00	8,257.72
BUILSA		3,450.00			1,250.00	2,200.00
VOLTA REGION						
HO			6,780.00	4,603.00	490.00	10,893.00
HOHOE MUNI.			4,490.64		0.00	4,490.64
KETU SOUTH		53,373.00	2,227.00		22,387.00	33,213.00
KPANDO			4,267.00		0.00	4,267.00
AKATSI			1,420.00		460.00	960.00
BIAKOYE			17,065.46	8,140.00	15,065.46	10,140.00
NORTH TONGU			1,621.34		0.00	1,621.34
SOUTH TONGU		3,735.00	2,900.00		5,735.00	900.00
JASIKAN		2,957.28	3,400.00		0.00	6,357.28
AKATSI SOUTH				1,080.00	453.50	626.50
WESTERN REGION						
BIA		3,949.00			1,129.00	2,820.00
BIBIANI/ANHWIASO/BEKWAI		12,537.93	11,605.93		2,142.00	22,001.86
JOMORO		3,090.00		2,786.00	2,804.00	3,072.00
MPOHOR WASSA EAST		1,529.00			1,529.00	0.00
PRESTEA HUNI VALLEY		7,400.00		7,839.20	7,871.00	7,368.20
SHAMA		1,300.00			1,300.00	0.00
TARKWA NSUAEM		14,811.00			13,280.00	1,531.00
TOTAL		298,457.22	293,802.23	1,256,879.72	358,061.84	1,491,077.33

APPENDIX E

RENT ARREARS							
		2010	2011	2012	AMOUNT	OUTSTANDING	
		AMOUNT	AMOUNT	AMOUNT	RECOVERED	AMOUNT	
		GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION							
ASANTE AKIM-NORTH MUNI.		3,714.00	5,609.00		267.00	9,056.00	
ASANTE AKIM SOUTH		1,377.50		1,812.50	192.00	2,998.00	
EJISU-JUABEN MUNI.		1,354.00	1,695.00	2,035.00	1,354.00	3,730.00	
MAMPONG MUNI.		4,104.00			160.00	3,944.00	
ADANSI SOUTH			1,545.00	3,675.00	670.00	4,550.00	
ASANTE AKIM CENTRAL		3,714.00		10,682.00	977.00	13,419.00	
ATWIMA NWABIAGYA				3,024.00	0.00	3,024.00	
OBUASI MUNI.				1,662.00	0.00	1,662.00	
OFFINSO SOUTH				1,915.00	1,915.00	0.00	
BRONG AHAFO REGION							
SUNYANI MUNI.			2,698.00	2,391.00	5,089.00	0.00	
BEREKUM MUNI.			1,999.05		1,999.05	0.00	
BEREKUM MUNI.			19,999.05	566.00	566.00	19,999.05	
KINTAMPO SOUTH				241.00	163.00	78.00	
CENTRAL REGION							
ASSIN NORTH MUNI.		1,680.00		5,670.00	7,350.00	0.00	
EFFUTU MUNI.		13,542.00		11,062.00	6,924.00	17,680.00	
UPPER DENKYIRA EAST MUNI.		3,612.00			0.00	3,612.00	
AGONA WEST MUNI.			3,472.60	2,887.80	2,887.80	3,472.60	
EASTERN REGION							
ASUOGYAMAN			1,432.00		1,432.00	0.00	
YILO KROBO			11,217.38	1,800.00	4,293.88	8,723.50	
LOWER MANYA KROBO				12,014.00	12,014.00	0.00	
ASUOGYAMAN			1,432.02		1,432.02	0.00	
WEST AKIM				929.00	929.00	0.00	
KWAEBIBIREM				5,728.75	5,728.75	0.00	
GREATER ACCRA REGION							
DANGBE EAST		7,924.34			7,924.34	0.00	
NORTHERN REGION							
BOLE				27,025.00	7,025.00	20,000.00	
GUSHEGU				1,890.00	1,890.00	0.00	
SAVELUGU/NANTON SOUTH				4,409.00	0.00	4,409.00	
UPPER EAST REGION							
BUILSA		3,642.20			2,733.20	909.00	
KASSENA-NANKANA WEST		855.00			855.00	0.00	
BAWKU WEST				7,585.00	725.00	6,860.00	

APPENDIX E

UPPER WEST REGION							
NADOWLI				7,800.00	0.00	7,800.00	
SISSALA EAST				7,894.00	492.00	7,402.00	
VOLTA REGION							
HO			11,890.00		9,790.00	2,100.00	
KETA MUNI.		7,549.10	1,646.00	6,111.00	7,610.00	7,696.10	
HOHOE MUNI.			17,220.00		17,220.00	0.00	
KETU SOUTH			43,680.00	74,743.00	887.00	117,536.00	
ADAKLU-ANYIGBE			3,010.00		1,390.00	1,620.00	
KPANDO			3,026.00	4,212.00	0.00	7,238.00	
AKATSI		1,712.00	1,646.00		485.00	2,873.00	
AGOTIME-ZIOPE				2,642.00	906.00	1,736.00	
CENTRAL TONGU				18,047.00	0.00	18,047.00	
KETU NORTH				6,110.00	0.00	6,110.00	
SOUTH DAYI				2,890.00	0.00	2,890.00	
JASIKAN		6,370.40			0.00	6,370.40	
KETA		7,549.10		6,111.00	6,714.10	6,946.00	
KRACHI WEST		1,730.00			0.00	1,730.00	
WESTERN REGION							
AOWIN				1,527.00	1,527.00	0.00	
PRESTEA HUNI VALLEY				1,820.00	180.00	1,640.00	
TOTAL		70,429.64	133,217.10	248,911.05	124,697.14	327,860.65	

APPENDIX F

UNRETIRED IMPREST						
	2010	2011	2012	AMOUNT	AMOUNT	AMOUNT
	AMOUNT	AMOUNT	AMOUNT	RECOVERED	AMOUNT	AMOUNT
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
ASHANTI REGION						
ATWIMA MPONUA	23,153.67			23,153.67		0.00
OFFINSO SOUTH MUNI.	21,175.00	5,308.00	1,200.00	5,500.00		22,183.00
OFFINSO NORTH		2,592.80		2,592.80		0.00
BEKWAI			28,295.00			28,295.00
EJISU-JUABEN			924.14	924.14		0.00
SEKYERE CENTRAL			9,016.20	9,016.20		0.00
SEKYERE EAST			3,014.50	3,014.50		0.00
BRONG AHAFO REGION						
ASUTIFI NORTH	4,899.50			0.00		4,899.50
DORMAA EAST	13,354.40			0.00		13,354.40
DORMAA MUNI.	17,669.30			17,669.30		0.00
JAMAN NORTH	2,400.00			2,400.00		0.00
SUNYANI MUNI.	12,336.00	38,817.00	14,664.00	65,817.00		0.00
SUNYANI WEST	5,368.00	4,208.40	4,554.00	14,130.40		0.00
TANO SOUTH	7,532.00			0.00		7,532.00
WENCHI MUNI.	10,417.50		2,178.30	3,356.00		9,239.80
ATEBUBU-AMANTIN		12,022.00		12,022.00		0.00
TECHIMAN		3,011.00		3,011.00		0.00
SENE WEST		5,393.36		5,393.36		0.00
ASUNAFO NORTH			23,223.48	23,223.48		0.00
ASUNAFO SOUTH			2,530.00	2,530.00		0.00
DORMAA WEST			9,123.00	9,123.00		0.00
KINTAMPO SOUTH		1,668.00	5,150.00	6,239.00		579.00
CENTRAL REGION						
ASIKUMA/ODOBEN BRAKWA	22,763.70		2,752.97	25,351.17		165.50
MFANTSIMAN MUNI.	43,061.10	12,787.31		12,787.31		43,061.10
GOMOA EAST		6,120.00		6,120.00		0.00
AWUTU SENYA		8,039.28		8,039.28		0.00
AGONA EAST		11,560.00		11,560.00		0.00
EFFUTU MUNI.			1,819.30	1,819.30		0.00
EASTERN REGION						
AKUAPEM NORTH		2,925.00		2,925.00		0.00
SUHUM KRABOA/COALTAR		1,083.00		0.00		1,083.00
GREATER ACCRA REGION						
ADENTA MUNI.	21,263.00			21,263.00		0.00

APPENDIX F

LEDZEKUKU MUNI.		12,465.00			12,465.00	0.00
AMA			23,511.00		23,511.00	0.00
ASHIEDU KEKEKE SUB-METRO			1,658.00		0.00	1,658.00
NINGO-PRAMPAM				3,914.92	3,914.92	0.00
NORTHERN REGION						
ZABZUGU/TATALE			2,985.00		2,985.00	0.00
UPPER EAST REGION						
BAWKU WEST		12,623.00		6,686.00	0.00	19,309.00
GARU-TEMPANE		4,503.80			2,283.80	2,220.00
BONGO			4,051.00		4,051.00	0.00
UPPER WEST REGION						
JIRAPA		1,160.10			1,160.10	0.00
LAWLA		21,229.10		18,543.63	4,686.60	35,086.13
SISSALA EAST		998.30			998.30	0.00
WA MUNI.		759.20		29,665.78	30,424.98	0.00
WA WEST		3,199.40		11,295.00	14,494.40	0.00
NADOWLI			1,430.00		0.00	1,430.00
WA EAST				32,441.85	22,141.81	10,300.04
VOLTA REGION						
HO			732.00		0.00	732.00
KETU SOUTH			3,800.00		3,800.00	0.00
ADAKLU-ANYIGBE			3,786.10		3,786.10	0.00
KPANDO			4,692.00		0.00	4,692.00
KRACHI EAST			4,270.00		3,113.00	1,157.00
NKWANTA SOUTH			4,070.00	500.00	4,070.00	500.00
AFADZATO				1,220.00	1,220.00	0.00
AKATSI			2,303.60		0.00	2,303.60
WESTERN REGION						
AOWIN SUAMAN		2,490.74			2,490.74	0.00
PRESTEA HUNI VALLEY		1,230.00			900.00	330.00
TOTAL		266,051.81	172,823.85	212,712.07	441,477.66	210,110.07

APPENDIX G

UNACCOUNTED STORE ITEMS							
		2010	2011	2012	AMOUNT	AMOUNT	
		AMOUNT	AMOUNT	AMOUNT	RECOVERED	AMOUNT	
		GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION							
ATWIMA MPONUA		10,133.00			10,133.00	0.00	
ATWIMA NWABIAGYA		5,216.70		4,052.40	5,216.70	4,052.40	
BOSOMTWE		38,381.13			38,381.13	0.00	
EJURA SEKYEREDUMASI		607.00			607.00	0.00	
EJISU-JUABEN				23,314.50	23,314.50	0.00	
KUMASI METROPOLITAN				25,032.44	25,032.44	0.00	
OBUASI MUNICIPAL				11,120.90	0.00	11,120.90	
SEKYERE EAST				1,400.00	1,400.00	0.00	
SEKYERE KUMAWU				7,139.00	7,139.00	0.00	
BRONG AHAFO REGION							
ASUNAFO NORTH		10,376.50			10,376.50	0.00	
DORMAA MUNICIPAL				6,970.45	6,970.45	0.00	
JAMAN NORTH		778.00		15,808.50	778.00	15,808.50	
ASUTIFI NORTH				20,546.00	20,546.00	0.00	
BEREKUM MUNI.				6,941.37	6,941.37	0.00	
DORMAA EAST				11,697.52	0.00	11,697.52	
DORMAA WEST				21,369.00	21,369.00	0.00	
PRU DIST.				25,815.00	0.00	25,815.00	
SUNYANI MUNI.				8,620.65	8,620.65	0.00	
CENTRAL REGION							
ABURA SEBU KWAMANKESE		2,986.03			2,986.03	0.00	
CAPE COAST METROPOLITAN		23,944.00	12,071.00		36,015.00	0.00	
GOMOA EAST			43,935.33		0.00	43,935.33	
GOMOA WEST			47,243.54		47,243.54	0.00	
EASTERN REGION							
AKUAPEM SOUTH			8,059.00		8,059.00	0.00	
ATIWA			12,162.90		12,162.90	0.00	
KWAHU WEST			3,876.00		3,876.00	0.00	
BIRIM CENTRAL			19,154.00	5,527.00	24,681.00	0.00	
EAST AKIM				46,864.00	46,864.00	0.00	
NSAWAM ADOAGYIRI				6,259.50	6,259.50	0.00	
UPPER MANYA KROBO				5,158.50	5,158.50	0.00	
GREATER ACCRA							
SHAI OSUDOKU		6,423.80	12,916.00		19,339.80	0.00	
AMA			122,044.30		0.00	122,044.30	
DANGME WEST			12,916.26		12,916.26	0.00	
NORTHERN REGION							
ZABZUGU/TATALE			48,635.73	5,299.00	53,934.73	0.00	
SAVELUGU/NANTON			3,400.00		3,400.00	0.00	

APPENDIX G

TOLON KUMBUNGU			67,127.35	154,459.00	0.00	221,586.35
SAVELUGU/NANTON SOUTH				100,000.00	100,000.00	0.00
UPPER WEST REGION						
LAWRA		2,687.45			0.00	2,687.45
NADOWLI			2,297.50	2,157.00	0.00	4,454.50
LAMBUSSIE-KARNI			440.00	13,972.60	13,972.60	440.00
VOLTA REGION						
KETA MUNICIPAL			10,601.19		10,601.19	0.00
ADAKLU-ANYIGBE			6,085.00	315.50	6,400.50	0.00
KPANDO			33,091.40		33,091.40	0.00
NKWANTA SOUTH			5,332.80	10,070.00	5,332.80	10,070.00
AGOTIME-ZIOPE				6,467.00	6,467.00	0.00
WESTERN REGION						
JOMORO		654.00			654.00	0.00
SEKONDI TAK. METRO.			15,785.00	71,888.00	87,673.00	0.00
BIBIANI/ANHWIASO/BEKWAI	17,285.00	12,355.00			29,640.00	0.00
TARKWA NSUAEM	109,280.59				109,280.59	0.00
PRESTEA HUNI VALLEY	2,000.00				0.00	2,000.00
AOWIN				9,603.50	9,603.50	0.00
ELLEMBELLE				29,488.40	29,488.40	0.00
MPOHOR				11,311.00	0.00	11,311.00
WASSA EAST				14,601.00	14,601.00	0.00
TOTAL		230,753.20	499,529.30	683,268.73	926,527.98	487,023.25

APPENDIX H

UNACCOUNTED FUEL							
		2010	2011	2012	RECOVERED	OUTSTANDING	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
		GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION							
EJISU-JUABEN MUNI.		9,095.00			0.00	9,095.00	
MAMPONG MUNI.		8,159.21			8,159.21	0.00	
ADANSI NORTH			35,534.39		35,534.39	0.00	
OFFINSO SOUTH			45,298.92	14,307.00	45,298.92	14,307.00	
AMANSIE CENTRAL				17,674.00	17,674.00	0.00	
BOSOMTWE				6,234.87	6,234.87	0.00	
OBUASI MUNI.				20,305.19	0.00	20,305.19	
BRONG AHAFO REGION							
ASUNAFO NORTH		19,695.78		19,393.90	19,695.78	19,393.90	
ASUNAFO SOUTH		10,047.10			10,047.10	0.00	
BEREKUM MUNI.		51,508.24	13,081.82	14,784.20	79,374.26	0.00	
DORMAA EAST		3,775.20		1,910.00	0.00	5,685.20	
DORMAA MUNI.		31,485.69			31,485.69	0.00	
SUNYANI WEST			8,646.50	4,880.04	13,526.54	0.00	
KINTAMPO SOUTH			16,231.58		16,231.58	0.00	
ATEBUBU AMANTIN			29,524.00	9,066.78	38,590.78	0.00	
NKORANZA SOUTH			12,529.00		12,529.00	0.00	
TECHIMAN			14,567.60		14,567.60	0.00	
PRU			59,939.22	62,991.94	122,931.16	0.00	
SENE WEST			43,133.27		43,133.27	0.00	
JAMAN NORTH				28,194.00	28,194.00	0.00	
NKORANZA NORTH				4,228.00	4,228.00	0.00	
SENE EAST				8,246.62	8,246.62	0.00	
SUNYANI MUNI.				10,115.22	10,115.22	0.00	
CENTRAL REGION							
ABURA ASEBU KWAMANKESE		13,367.62			0.00	13,367.62	
AJUMAKO ENYAN ESIAM		10,002.00			10,002.00	0.00	
MFANTSIMAN MUNI.		31,955.85	31,350.54		63,306.39	0.00	
UPPER DENKYIRA EAST			8,086.00		0.00	8,086.00	
CAPE COAST METRO.			10,751.00		10,751.00	0.00	
ASSIN NORTH MUNI.			59,001.73		0.00	59,001.73	
GOMOA EAST			17,169.40		17,169.40	0.00	
AGONA WEST				8,014.23	8,014.23	0.00	
UPPER DENKYIRA WEST				3,818.40	3,818.40	0.00	
TWIFO ATTI MORKWA				13,303.80	13,303.80	0.00	
EASTERN REGION							
AKUAPEM NORTH				10,360.85	10,360.85	0.00	

APPENDIX H

BIRIM CENTRAL		19,197.80	14,356.69		14,356.69	19,197.80
KWAHU AFRAM PLAINS NTH.			10,417.80	28,749.78	39,167.58	0.00
UPPER MANYA KROBO		8,636.00	5,741.00	41,820.00	56,197.00	0.00
AKUAPEM SOUTH			8,185.50		8,185.50	0.00
ATIWA			9,152.00		9,152.00	0.00
KWAHU WEST			4,246.00		4,246.00	0.00
SUHUM KRABOA/COALTAR			10,673.00		0.00	10,673.00
KWAEBIBIRIM			26,428.75		26,428.75	0.00
LOWER MANYA KROBO				17,853.64	17,853.64	0.00
WEST AKIM				14,514.73	14,514.73	0.00
GREATER ACCRA REGION						
SHAI OSUDOKU		21,859.87		70,420.41	92,280.28	0.00
ASHIEDU KEKEKE SUB-METRO			3,580.00		3,580.00	0.00
ASHAIMAN MUNI.				23,880.00	23,880.00	0.00
GA CENTRAL MUNI.				10,665.00	10,665.00	0.00
NINGO-PRAMPAM				13,521.80	13,521.80	0.00
NORTHERN REGION						
SAVELUGU/NANTON			11,327.40		0.00	11,327.40
TOLON KUMBUNGU			15,548.60	19,459.00	19,459.00	15,548.60
BOLE				28,893.00	28,893.00	0.00
SABOBA				8,209.00	8,209.00	0.00
YENDI MUNI.				7,342.46	0.00	7,342.46
UPPER WEST REGION						
LAWRA		6,828.18			6,828.18	0.00
JIRAPA				3,254.53	0.00	3,254.53
VOLTA REGION						
SOUTH DAYI			4,943.00		4,943.00	0.00
KPANDO			27,470.53		27,470.53	0.00
NKWANTA SOUTH			4,431.50		4,431.50	0.00
ADAKLU				366.00	0.00	366.00
AGOTIME-ZIOPE				7,620.00	7,620.00	0.00
KADJEBI				5,224.64	0.00	5,224.64
KETA MUNI.				1,614.00	1,614.00	0.00
KRACHI EAST				19,638.00	0.00	19,638.00
WESTERN REGION						
AOWIN SUAMAN		5,863.45			5,863.45	0.00
BIBIANI/ANHWIASO/BEKWAI			7,281.93		7,281.93	0.00
SEKONDI-TAKORADI				24,998.15	24,998.15	0.00
SHAMA				18,787.64	18,787.64	0.00
TOTAL		251,476.99	568,628.67	624,660.82	1,202,952.41	241,814.07

APPENDIX I

TAX IRREGULARITIES						
TAXES DEDUCTED BUT NOT REMITTED						
	2010	2011	2012	AMOUNT	OUTSTANDING	
	AMOUNT	AMOUNT	AMOUNT	RECOVERED	AMOUNT	
	GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION						
AMANSIE WEST		245.00		245.00	0.00	
BOSOME FREHO		2,129.54		2,129.54	0.00	
KUMASI METROPOLITAN		36,356.01	12,575.78	48,931.79	0.00	
ADANSI NORTH			602.54	602.54	0.00	
SEKYERE EAST			1,300.70	1,300.70	0.00	
EJISU-JUABEN			18,921.06	18,921.06	0.00	
MAMPOMG			625.00	625.00	0.00	
BRONG AHAFO REGION						
ASUNAFO NORTH	3,126.48			3,126.48	0.00	
ASUNAFO SOUTH			1,190.00	1,190.00	0.00	
DORMAA WEST			672.82	672.82	0.00	
TANO NORTH			4,005.00	0.00	4,005.00	
CENTRAL REGION						
GOMOA EAST			529.00	529.00	0.00	
EASTERN REGION						
KWAHU WEST		1,141.21		1,141.21	0.00	
KWAHU EAST		1,433.90		1,433.90	0.00	
BIRIM CENTRAL	23,255.12	1,366.83		14,718.11	9,903.84	
UPPER MANYA KROBO			3,047.02	3,047.02	0.00	
YILO KROBO		2,788.70		1,267.00	1,521.70	
ATIWA			1,283.60	1,283.60	0.00	
FANTEAKWA			1,970.34	1,970.34	0.00	
KWAEBIBIREM			977.30	977.30	0.00	
KWAHU AFRAM PLAINS NORTH		9,518.08	1,826.06	11,344.14	0.00	
WEST AKIM			1,678.00	1,678.00	0.00	
GREATER ACCRA REGION						
GA SOUTH MUNI.			6,760.85	5,372.11	1,388.74	
NORTHERN REGION						
EAST GONJA		18,763.36			18,763.36	
NANUMBA NORTH		2,629.65			2,629.65	
SAWLA/TUNA/KALBA			26,637.54		26,637.54	

APPENDIX I

UPPER WEST REGION						
JIRAPA				5,818.22	5,818.22	0.00
LAWRA				40,711.45	11,203.73	29,507.72
NADOWLI				25,926.38	0.00	25,926.38
SISSALA WEST				11,263.46	11,263.46	0.00
WA EAST				12,971.76	0.00	12,971.76
VOLTA REGION						
NKWANTA NORTH		1,443.62				1,443.62
KETU SOUTH				4,014.67	0.00	4,014.67
WESTERN REGION						
PRESTEA HUNI VALLEY	191.72				191.72	0.00
SEKONDI TAK. METRO.		31,334.09	12,867.83	44,201.92		0.00
BIA		625.80		625.80		0.00
BIBIANI/ANHWIASO/BEKWAI		4,335.45		4,335.45		0.00
MPOHOR			734.50	734.50		0.00
ELLEMBELE			6,524.92	6,524.92		0.00
JUABOSO			2,159.23	2,159.23		0.00
WASSA AMENFI EAST			3,552.23	0.00		3,552.23
TOTAL	26,573.32	114,111.24	211,147.26	209,565.61	142,266.21	
TAXES NOT DEDUCTED						
		2010	2011	2012	AMOUNT	OUTSTANDING
		AMOUNT	AMOUNT	AMOUNT	RECOVERED	AMOUNT
		GH¢	GH¢	GH¢	GH¢	GH¢
ASHANTI REGION						
ADANSI NORTH	1,123.50			1,135.00	2,258.50	0.00
ADANSI SOUTH				656.55	0.00	656.55
ASANTE AKIM NORTH				271.50	271.50	0.00
AMANSIE WEST	487.89				487.89	0.00
ATWIMA NWABIAGYA	5,403.54				5,403.54	0.00
EJISU -JUABEN				3,519.90	0.00	3,519.90
OBUASI MUNICIPAL				10,309.27	0.00	10,309.27
BRONG AHAFO REGION						
PRU			3,579.55		0.00	3,579.55
ASUNAFO NORTH				1,654.64	1,654.64	0.00
SUNYANI WEST				813.05	813.05	0.00
SENE WEST			3,421.00		0.00	3,421.00
CENTRAL REGION						
CAPE COAST			6,187.60		6,187.60	0.00

APPENDIX I

KOMENDA EDINA EGUAFO ABREM		168.10		168.10	0.00
MFANTSIMAN MUNICIPAL	2,175.48			0.00	2,175.48
TWIFO HEMANG DENKYIRA	899.54			899.54	0.00
AWUTU SENYA			1,121.00	1,121.00	0.00
EASTERN REGION					
AKUAPEM NORTH		659.00		659.00	0.00
AKUAPEM SOUTH	1,519.58			1,519.58	0.00
KWAHU WEST		8,000.25		8,000.25	0.00
KWAHU NORTH		9,518.08		9,518.08	0.00
KWAHU EAST		1,433.90		1,433.90	0.00
BIRIM NORTH		465.00		0.00	465.00
BIRIM CENTRAL		4,106.39		0.00	4,106.39
UPPER MANYA KROBO		1,886.50	3,047.02	3,047.02	1,886.50
YILO KROBO		363.80		0.00	363.80
WEST AKIM			1,303.00	1,303.00	0.00
NORTHERN REGION					
BOLE			2,639.00	2,639.00	0.00
NANUMBA SOUTH			2,005.40	2,005.40	0.00
UPPER EAST REGION					
BAWKU MUNICIPAL			925.00	925.00	0.00
GARU-TEMPANE			4,937.43	0.00	4,937.43
UPPER WEST REGION					
LAWRA	3,320.25			0.00	3,320.25
NADOWLI		1,255.55		1,255.55	0.00
JIRAPA		700.00		700.00	0.00
VOLTA REGION					
KRACHI EAST		428.70		0.00	428.70
KADJEBI			640.00	0.00	640.00
KPANDO MUNICIPAL			2,209.95		2,209.95
NORTH DAYI			1,567.23	1,567.23	0.00
WESTERN REGION					
SEKONDI TAKORADI METRO		702.50		702.50	0.00
BIBIANI/ANHWIASO/BEKWI		1,982.87		0.00	1,982.87
SHAMA	1,693.50			0.00	1,693.50
TARKWA NSUAEM	561.25			0.00	561.25
PRESTEA HUNI VALLEY	191.72			191.72	0.00
TOTAL	17,376.25	44,858.79	38,754.94	54,732.59	46,257.39

APPENDIX I

PURCHASES FROM NON - VAT ENTITIES							
		2010	2011	2012	AMOUNT	OUTSTANDING	
		AMOUNT	AMOUNT	AMOUNT	PAID	AMOUNT	
		GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION							
ADANSI NORTH				18,457.70	18,457.70	0.00	
ASANTE AKIM CENTRAL				22,643.00	0.00	22,643.00	
BEKWAI				11,300.33	11,300.33	0.00	
OBUASI MUNICIPAL				11,370.57	0.00	11,370.57	
BRONG AHAFO REGION							
SUNYANI WEST			17,705.25		0.00	17,705.25	
NKORANZA NORTH			2,715.13		0.00	2,715.13	
TECHIMAN			26,940.75	6,414.15	0.00	33,354.90	
ATEBUBU - AMANTIN				1,485.00	1,485.00	0.00	
DORMAA EAST				3,500.00	0.00	3,500.00	
KINTAMPO SOUTH			3,868.00	6,173.00	0.00	10,041.00	
NORTHERN REGION							
TOLON KUMBUNGU			57,136.50	12,120.00	12,120.00	57,136.50	
KPANDAI			70,225.00		0.00	70,225.00	
EAST GONJA				113,723.00	0.00	113,723.00	
UPPER EAST REGION							
BAWKU WEST				2,317.51	0.00	2,317.51	
GARU - TEMPANE				3,667.62	0.00	3,667.62	
UPPER WEST REGION							
NADOWLI			12,684.00		0.00	12,684.00	
WESTERN REGION							
SEKONDI TARKORADI METRO.			69,065.00	40,443.41	0.00	109,508.41	
AHANTA WEST			14,826.00		14,826.00	0.00	
ELLEMELLE				999.6	999.60	0.00	
WASSA AMENFI				6,247.41	0.00	6,247.41	
TOTAL			275,165.63	260,862.30	59,188.63	476,839.30	

APPENDIX J

PROCUREMENT AND CONTRACT IRREGULARITIES						
UNCOMPETITIVE PROCUREMENT						
		2010	2011	2012		
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
		GH¢	GH¢	GH¢	GH¢	GH¢
BRONG AHAFO REGION						
DORMAA EAST			1,585.60		0.00	1,585.60
PRU			11,935.00		0.00	11,935.00
ASUTIFI SOUTH				45,068.00	0.00	45,068.00
ATEBUBU-AMANTIN				22,500.00	0.00	22,500.00
DORMAA MUNI.		27,796.13		6,102.25	27,796.13	6,102.25
DORMAA WEST				7,766.50	7,766.50	0.00
KINTAMPO SOUTH				11,950.00	0.00	11,950.00
TECHIMAN MUNI.				14,328.00	14,328.00	0.00
TANO SOUTH		8,780.00			0.00	8,780.00
SUNYANI WEST		5,128.00			0.00	5,128.00
EASTERN REGION						
AKUAPEM NORTH			28,400.03		0.00	28,400.03
NEW JUABEN			16,295.30		0.00	16,295.30
CENTRAL REGION						
AGONA WEST MUNI.				14,174.25	0.00	14,174.25
GREATER ACCRA REGION						
GA CENTRAL MUNI.				14,354.75	0.00	14,354.75
GA SOUTH MUNI.				67,753.39	0.00	67,753.39
WESTERN REGION						
AHANTA WEST				3,113.25	0.00	3,113.25
AOWIN				2,280.00	2,280.00	0.00
ELLEMBELLE				95,159.60	0.00	95,159.60
MPOHOR				5,398.00	0.00	5,398.00
SEFWI AKONTOMBRA				24,149.00	24,149.00	0.00
WASSA AMENFI EAST				63,355.73	0.00	63,355.73
TOTAL		41,704.13	58,215.93	397,452.72	76,319.63	421,053.15



APPENDIX K

OUTSTANDING POVERTY ALLEVIATION FUND LOANS			
UNRECOVERED			
AMOUNT			
GH¢			
ASHANTI REGION			
ATWIMA NWABIAGYA		24,221.00	
BOSOMTWE		117,500.00	
EJURA SEKYEREDWUMASI		50,700.00	
MAMPONG		25,000.00	
OFFINSO SOUTH		15,600.00	
BRONG AHAFO REGION			
ASUNAFO NORTH		19,750.00	
ASUNAFO SOUTH		7,222.00	
ASUTIFI NORTH		80,500.00	
ATEBUBU-AMANTEN		15,317.00	
JAMAN NORTH		30,000.00	
JAMAN SOUTH		59,120.00	
KINTAMPO		35,287.80	
NKORANZA SOUTH		47,460.00	
PRU		44,919.16	
SENE WEST		16,640.00	
TANO SOUTH		37,198.77	
TECHIMAN		158,379.89	
CENTRAL REGION			
ABURA/ASEBU/KWAMAKESE		111,800.00	
AGONA WEST		161,823.82	
AJUMMAKO		132,976.00	
ASIKUMA ODOBEN		50,340.00	
EFFUTU		59,723.70	
KOMENDA EDINA		73,121.92	
MFANTSEMAN		55,308.72	
EASTERN REGION			
AKUAPEM NORTH		133,167.59	
ASUOGYAMAN		57,959.75	
ATIWA		30,000.00	
BIRIM CENTRAL		212,606.17	
BIRIM NORTH		35,000.00	
EAST AKIM		29,948.35	
FANTEAKWA		32,882.50	
KWAEBIBIRIM		145,365.96	
KWAHU AFFRAM PLAINS NORTH		23,400.00	
KWAHU SOUTH		184,372.67	
KWAHU WEST		34,179.90	
LOWER MANYA KROBO		90,110.09	
NSAWAM/ADOAGYIRI		68,700.00	

APPENDIX K

SUHUM		164,054.00
WEST AKIM		54,000.00
YILO KROBO		69,450.00
GREATER ACCRA REGION		
TEMA METRO		284,371.79
NORTHERN REGION		
BOLE		84,850.20
CENTRAL GONJA		21,890.00
GUSHIEGU		83,560.00
NANUMBA NORTH		101,129.91
SABOBA		53,161.33
SAVELUGU/NANTON		69,392.01
SAWLA/TUNA/KAIBA		27,830.00
TAMALE		167,853.11
TOLON		104,092.97
WEST MAMPRUSI		46,243.01
YENDI		121,142.30
ZABZUGU/TATALE		44,632.19
UPPER EAST REGION		
BAWKU WEST		148,617.94
VOLTA REGION		
AGORTIME-ZIOPE		17,504.65
AKATSI SOUTH		73,099.52
CENTARL TONGU		92,381.97
HOHOE		55,277.36
JASIKAN		32,483.54
KADJEBI		13,159.56
KETA		67,552.96
KETU SOUTH		148,918.57
KPANDO		131,100.00
SOUTH TONGU		127,600.79
WESTERN REGION		
AMENFI EAST		42,242.14
AMENFI WEST		244,340.00
AOWIN		71,040.00
BIA WEST		51,943.50
BIBIANI/ANHWIASO		96,394.00
JOMORO		62,115.60
JUABOSO		86,311.11
NZEMA EAST		29,226.40
SEFWI WIASO		140,152.62
WASSA EAST		150,200.00
TOTAL		5,886,917.81