

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

**REPORT OF THE
PUBLIC ACCOUNTS COMMITTEE**

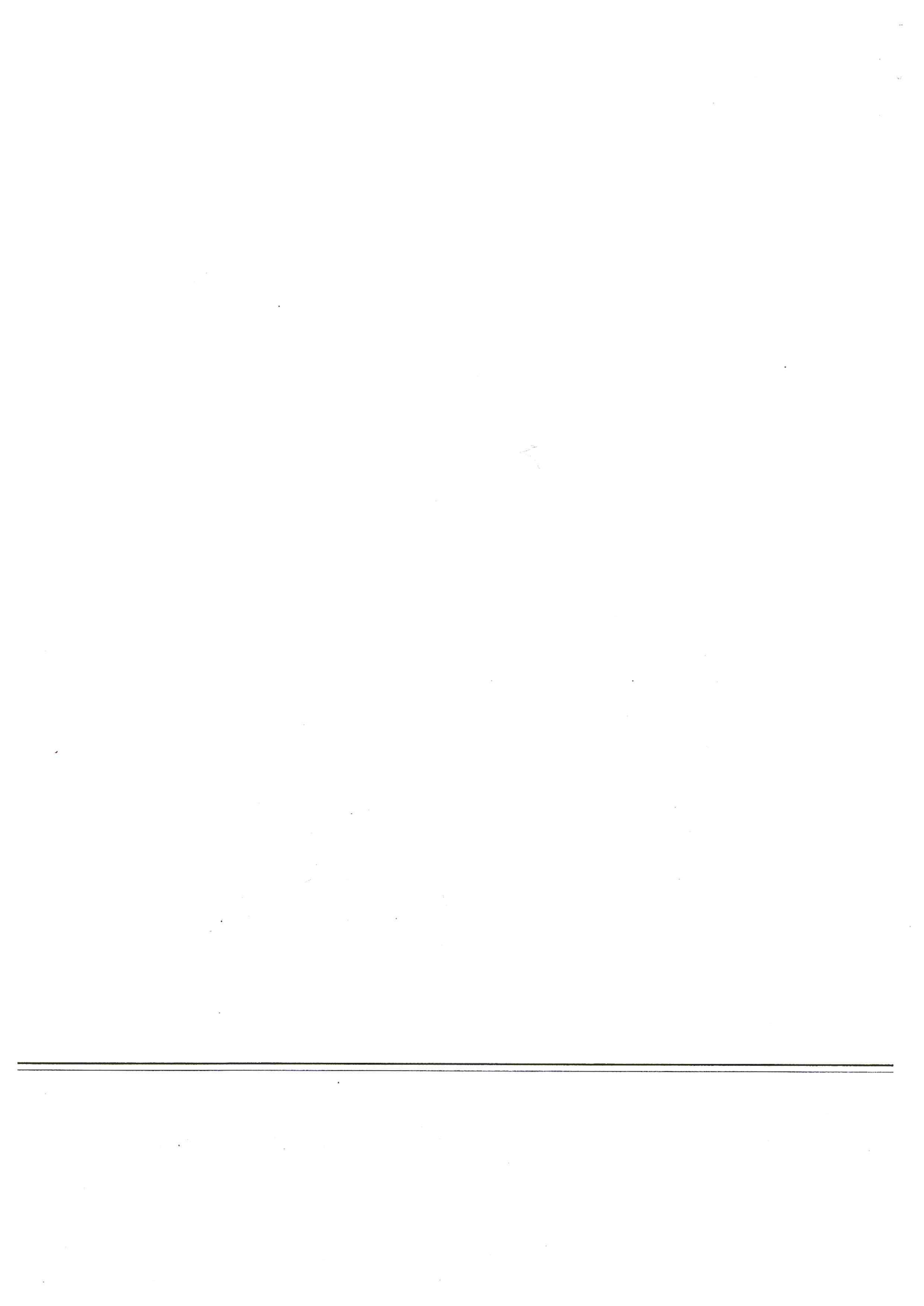
ON THE

REPORTS OF THE AUDITOR-GENERAL

ON THE

**MANAGEMENT AND UTILISATION OF THE
DISTRICT ASSEMBLIES' COMMON FUND (DACF)
AND OTHER STATUTORY FUNDS FOR THE
FINANCIAL YEARS ENDED
31ST DECEMBER, 2010, 2011 AND 2012**

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1.0 INTRODUCTION

- 1.1 The Auditor-General's Reports on the Management and Utilisation of the District Assemblies' Common Fund (DACF) and Other Statutory Funds for the years ended 31st December 2010, 2011 and 2012, were presented to Parliament on Tuesday, 4th June, 2013, Thursday, 18th July, 2013 and Wednesday, 20th November, 2013 respectively. This was in accordance with article 187(2) and (5) of the 1992 Constitution of the Republic of Ghana.
- 1.2 In accordance with Order 165(2) of the Standing Orders of the House, the Rt. Hon. Speaker referred the Reports to the Public Accounts Committee (PAC) for consideration and report.

2.0 METHODOLOGY

- 2.1 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 while sittings in respect of Zones 3 and 4 were held in Ho and Takoradi respectively.

- 2.2 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 and matters of public interest:

- 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 and Accounts Officers;
- viii. Staff Members in Managerial Positions; and
- ix. Officers responsible for acts and omissions mentioned in the Auditor-General's Report.

On appearing before the Committee, the witnesses took an oath and answered questions relating to the issues raised in the Auditor-General's Report as well as issues of general public interest.

2.3 The Deputy Auditor-General, Mr. Yaw Agyei Sifah, and his technical team were also present at the Committee's sittings to offer clarifications on the queries/issues raised.

3.0 **ACKNOWLEDGEMENT**

3.1 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.

3.2 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.

3.3 Finally, the Committee extends its profound appreciation to STAR-Ghana, the German Development Cooperation (GIZ), 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.

4.0 REFERENCE DOCUMENTS

The Committee made reference to the following documents during its deliberations:

- i. The 1992 Constitution of the Republic of Ghana.
- ii. The Standing Orders of Parliament of Ghana.
- iii. The Financial Administration Act, 2003 (Act 654).
- iv. The Financial Administration Regulations, 2004 (L.I. 1802).
- v. The Public Procurement Act, 2003 (Act 663).
- vi. The Audit Service Act, 2000 (Act 584).
- vii. The Internal Audit Agency Act, 2003 (Act 658).
- viii. The Stores Regulations, 1984.
- ix. The Financial Memoranda for District Assemblies.
- x. The Guidelines on the Utilisation of the District Assemblies' Common Fund.
- xi. The Local Government Service Act, 2003 (Act 655).

5.0 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 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. adequate internal control measures were instituted and complied with to safeguard the assets of Metropolitan, Municipal and District Assemblies (MMDAs); and
- v. projects and activities of MMDAs have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilised.

The Audit was also to ascertain the extent of compliance with applicable laws, regulations and guidelines such as the Financial Administration Act, 2003 (654), Financial Administration Regulation, 2004 (L.I.1802), the Financial Memoranda for MMDAs, among others.

6.0 SUMMARY OF AUDIT FINDINGS

The significant findings of the Auditor-General in his Reports bordered on cash irregularities, procurement and store irregularities, tax irregularities, contract management

irregularities and lack of transparency in the utilisation of DACF deductions at source.

The Auditor-General attributed the occurrence of the irregularities to non-compliance with existing legislative framework and instruments, managerial lapses and weak monitoring procedures at both the ministerial, legislative and administrative levels of MMDAs as well as lack of transparency in the operations of some MMDAs.

7.0 OBSERVATIONS AND RECOMMENDATIONS

a. Cash Irregularities

i. Unretired Imprest

The Committee observed that in years 2010, 2011 and 2012, imprest holders in forty-eight (48) Assemblies failed to retire imprest amounting to GH¢1,267,750.45. The breakdown of the amount is as follows:

Year	Amount (GH¢)
2010	399,694.34
2011	377,277.23
2012	490,778.88
TOTAL	1,267,750.45

The Committee noted that the infractions by the Assemblies were due to laxity on the part of Finance Officers to enforce the regulations governing retirement of imprest. Interestingly, it came to the fore that some Chief Executive Officers and Coordinating Directors of MMDAs who should ensure that Officers of the Assembly do not go contrary to the rules and regulations

governing financial accountability were themselves found culpable.

The Committee further noted that an amount of GH¢922,729.00 had been retired by thirty-eight (38) Assemblies, leaving a balance of GH¢345,021.45. The list of Assemblies involved in this lapse and the detailed breakdown of the amount involved are shown in the attached ***Appendix A***.

Non-retirement of imprest by the close of each financial year contravenes Part XI, section 39 of the Financial Memoranda for MMDAs (2004). The Committee therefore recommends that Management of the Assemblies should ensure that the imprest holders retire the full amounts as early as possible and with credible supporting documents or convert the amounts to loans/advances and recover them from the salaries of the Officers involved.

The Committee also urges the Ministry of Local Government and Rural Development to ensure that Chief Executive Officers and Coordinating Directors of MMDAs abide by the rules and regulations governing financial accountability.

ii. Unsupported Payment Vouchers

Part IX section 7 of the Financial Memoranda for MMDAs requires that the originals of relevant supporting documents including invoices and statements should be attached to payment vouchers before payments are made.

The Committee however observed that one hundred and forty-five (145) Assemblies made payments amounting to GH¢15,477,097.40 without attaching the relevant documents to

authenticate payments made in years 2010, 2011 and 2012. The details are attached as *Appendix B*.

As reported by the Auditor-General, the financial indiscipline was due to failure on the part of Finance Officers of MMDAs to demand appropriate supporting documents from the payees before payments were made.

The Committee however noted during its sittings that some of the Assemblies had managed to provide relevant documentation to authenticate payments amounting to GH¢11,159,959.65. This was after the Auditor-General had submitted his Report to Parliament and the Assemblies had been invited to appear before the Public Accounts Committee.

The Committee therefore recommends that:

- i. Management of the Assemblies should provide the necessary documentation to cover the outstanding amounts to the Auditors for verification, failing which the amounts involved should be recovered from the Authorising Officers and their Finance Officers.
- ii. Authorising Officers and Finance Officers involved in this infraction should be sanctioned by Management of the Assemblies.
- iii. A Report on actions taken by the Assemblies should be submitted to the Auditor-General.
- iv. Henceforth, posthumous regularisation of unsubstantiated payments should not be tolerated or accepted by the Auditor-General. Once payments are not substantiated during the audit period, the Auditor-General should

surcharge the Management of the Assemblies found culpable of such irregularity with the amounts involved.

iii. Unapproved Overdrafts and Loans/Interest

Part III, section 3 of the Financial Memoranda for MMDAs provides that *“when an Assembly requires a loan for capital expenditure; it shall apply through the Ministry responsible for Local Government to the Ministry responsible for Finance for approval; and such applications for loans shall be initiated by a resolution of the Assembly”*.

Contrary to the above provision, the Committee noted that in year 2011, three (3) Assemblies overdrew their DACF accounts by a total amount of GH¢2,392,892.33 while in year 2012, four (4) Assemblies overdrew their DACF accounts to the tune of GH¢398,911.24 without the approval of the Hon. Minister for Finance. The details are as follows:

Table 1

**Unapproved Overdrafts and Loans/Interests during years
2011 and 2012**

Assembly	2011	2012
Adaklu	41,656.00	
South Tongu	351,236.33	200,143.13
Central Tongu		28,768.11
Upper Denkyira West		110,000.00
Upper Denkyira East		60,000.00
Krachi East	2,000,000.00	
T O T A L	2,392,892.33	398,911.24

The Committee recommends that:

- a. Coordinating Directors and Finance Officers of the Assemblies cited for the irregularity should be sanctioned appropriately by the Ministry of Local Government and Rural Development.
- b. Management of the Assemblies should seek retrospective approval from the Ministry of Finance.
- c. All MMDAs should ensure that they operate within their cash holdings and also seek approval whenever they want loans or overdraft facilities.

iv. Unreceipted Deductions by DACF Administrator

According to the Auditor-General, the DACF Administrator's circular no. DACF/CIR/01 dated 4th June, 2003, stipulates that Assemblies should issue receipts for gross amounts before deductions. The Administrator would in turn issue receipts for all deductions. Again, the Guidelines for utilisation of District Assemblies Common Fund states that:

“all releases of the DACF allocation should be receipted in gross in the Assembly's cash book and any other deduction should be treated as expenditure”.

Contrary to the above, the Committee observed that the DACF Administrator deducted at source, a total amount of GH¢43,630,888.29 in years 2010, 2011 and 2012 from the Common Fund allocations of some Assemblies without issuing receipts in acknowledgement of the amounts deducted. The breakdown of the amount for years 2010, 2011 and 2012 is shown in Table 2 while the details are shown in the attached *Appendix C*.

Table 2

**Unreceipted Deductions by the Administrator of DACF
in years 2010, 2011 and 2012**

Year	Number of Assemblies	Amount GH¢
2010	41	16,791,922.32
2011	27	16,072,493.74
2012	38	10,766,472.23
T O T A L		43,630,888.29

Interrogating the issue, it came to the fore that most of the deductions were for services such as sanitation improvement and fumigation for which the Assemblies themselves had signed contracts with service providers for the provision of those services.

Management of the Assemblies informed the Committee that their inability to obtain receipts for the deductions from the DACF Administrator was due to a Circular from the DACF Administrator to all MMDAs dated 15th July, 2011 and 30th June, 2014, which indicated that the Administrator of the Fund cannot issue receipts for statutory deductions. Again, deductions under “other recoveries” are advances and deductions requested by the Assemblies themselves, thus the Fund cannot issue receipts in that regard.

On the other hand, Management of one of the service providers (Zoomlion Services Limited) informed the Committee that they ~~issue receipts to the DACF Administrator for payments made to it~~ in respect of sanitation improvement and fumigation. That notwithstanding, the Committee commends Akatsi South District Assembly for being the only Assembly that was able to ensure that

copies of receipts covering the deductions made from its allocation were obtained from the service providers.

In the light of the above, the Committee recommends that:

1. the DACF Administrator should demand evidence of service rendered from the Assemblies before payments are made to service providers.
2. Management of MMDAs should also endeavour to obtain copies of receipts issued to the DACF Administrator from service providers to enable it substantiate deductions made by the DACF Administrator.

v. Misapplication of DACF

Section 87 (2) of the Local Government Act, 1993 (Act 462) stipulates that “ for the avoidance of doubt all monies received by a District Assembly from the District Assembly Common Fund shall be expended on projects which form part of the approved development plan of the Assembly”. However, the Committee observed that sixty-three (63) Assemblies misapplied a total amount of GH¢6,146,045.30 from their DACF allocations to recurrent expenditure instead of developmental expenditure during the years under consideration. **Appendix D** shows the list of Assemblies involved in this irregularity.

Deliberating on why MMDAs use DACF allocations on recurrent expenditure such as wages of casual workers, printing of calendars, protocol activities, among others, Management of the Assemblies involved in this irregularity explained that they had to resort to this practice because their Internally Generated Fund (IGF) are insufficient to meet their recurrent expenditure.

That notwithstanding, the Committee noted that some of the Assemblies had taken steps to refund an amount of GH¢1,988,879.73 into the DACF accounts of their respective Assemblies, leaving an amount of GH¢4,157,165.57 still outstanding.

The Committee considers this practice unacceptable and recommends that the Ministry of Local Government and Rural Development should ensure that:

- i. any MMDA that intends to utilise its DACF allocation for recurrent activities should seek the approval of the Minister for Finance through the Minister for Local Government and Rural Development;
- ii. misapplied funds are refunded into the DACF accounts by MMDAs involved in this anomaly;
- iii. Management of MMDAs disburse DACF in accordance with the dictates of the Common Fund Guidelines and any other administrative instruction; and
- iv. all MMDAs should create innovative ways of increasing their Internally Generated Fund (IGF).

b. **Procurement and Stores Irregularities**

i. **Non-Competitive Procurement**

Section 43(1) of the Public Procurement Act (Act 663) states that *“The procurement entity shall request quotations from as many suppliers or contractors as practicable, but from at least three different sources”*.

On the contrary, the Committee observed that fifty-nine (59) Assemblies made procurement totalling GH¢2,812,723.71 without alternative quotations or through competitive bidding in

years 2010, 2011 and 2012. The list of Assemblies is attached as ***Appendix E***.

The Committee further observed from follow-up reports presented by officials of the Audit Service that most of the Assemblies are currently complying with the relevant rules and regulations on procurement. Unfortunately, Management of the Assemblies cited for this irregularity had not taken any action against the officers responsible for the infraction.

The Committee therefore recommends that the officers responsible for the breach should be sanctioned by Management of the Assemblies in line with the dictates of the Procurement Act.

ii. Unrecorded Store Items

The Committee observed that sixty-two (62) Assemblies made purchases worth GH¢2,724,548.29 but failed to take them on store ledgers during the years under consideration. This was in violation of Section 70, Chapter V of the Stores Regulation and Part XII, Section 16 of the Financial Memoranda for MMDAs which require all store items received by an Assembly to be supported by a Local Purchase Order or a Stores Receipt Voucher (SRV) and recorded in the store ledgers before being issued out.

The Committee noted that following the audit, some of the Assemblies have recorded in the store ledgers, items amounting to GH¢1,996,040.14, leaving an outstanding balance of GH¢728,508.15. The details are shown in ***Appendix F***.

Deliberating on the issue, it came to the fore that the lapse occurred as a result of poor supervision of Storekeepers by Management of MMDAs and also, failure to assign persons to

perform the responsibilities of a Storekeeper in the absence of the schedule officer.

In the opinion of the Committee, failure to take items purchased on store ledgers could lead to diversion of store items and loss of funds to the Assemblies. The Committee therefore recommends that the:

- a. Officers responsible for the lapse should be sanctioned appropriately by Management of the Assemblies.
- b. Management of all MMDAs should ensure that all purchases are recorded in the store ledger and duly issued out upon an authorised requisition.

iii. Fuel Purchases not accounted for

Part XII, Section 60 of the Financial Memoranda requires that a logbook shall be maintained for each vehicle, in which the driver shall record, on a daily basis, the full particulars of the receipt of oil and fuel and persons undertaking the journeys shall sign the log book which shall be carried at all times in the vehicle.

This, notwithstanding, the Committee noted that forty-one (41) Assemblies (**Refer to Appendix G**) failed to record fuel purchases valued at GH¢1,054,803.55 in the relevant vehicle log books. Consequently, the utilisation of the fuel purchased could not be authenticated. The Committee however noted that the defaulting Assemblies had subsequently made the necessary entries into their vehicle log books, and in most cases, fifteen (15) months after the event occurred.

The Committee is of the opinion that without the necessary entries in vehicle logbooks, data on fuel usage by vehicles of the

Assemblies would be lost. The lack of such data does not only conceal pilferage, but also makes it difficult for economic analysis of fuel purchases to be conducted in accordance with Regulation 1605 of the 1984 Stores Regulations.

The Committee therefore recommends that:

1. Officers who failed to record fuel purchased in the relevant vehicle logbooks should be sanctioned by Management of the Assemblies.
2. Management should also ensure that the Officers involved provide records on the receipt and utilisation of fuel or the amount involved should be surcharged against the authorising officers.
3. Posthumous entries into vehicle logbooks should not be accepted by the Auditor-General.
4. Henceforth, the Auditor-General should surcharge Finance Officers with the amount involved if they fail to provide evidence of the utilisation of fuel purchases after the audit period.

c. **Tax Irregularities**

i. **Failure to Deduct Withholding Tax**

The Committee observed that in years 2010, 2011 and 2012, fifty-two (52) Assemblies failed to deduct taxes totalling GH¢140,888.40 from payments made for goods and services thereby denying government, the timely inflow of revenue. The details are shown in *Appendix H*.

The Committee further observed that an amount of GH¢87,325.04 out of the non-withholding tax of GH¢140,888.40 recorded had been deducted and paid to the Ghana Revenue Authority (GRA) leaving an outstanding amount of GH¢53,563.36.

Failure to deduct withholding taxes contravenes section 84 (2) of the Internal Revenue Act, 2000 (Act 592). The Committee therefore recommends that:

- a. Management of the Assemblies should ensure that outstanding withholding taxes are deducted and remitted to the GRA.
- b. Finance Officers who breached this irregularity should be sanctioned by Management of the Assemblies.
- c. All MMDAs should ensure that withholding taxes are deducted from all payments above the required threshold.

ii. Withholding Tax not Remitted

Section 87 (1) of the Internal Revenue Act, 2000 (Act 592) requires withholding agents to pay to the Commissioner-General, a tax that has been withheld or that should have been withheld within 15 days after the end of the month in which the payments subject to withholding tax are made.

The Committee however observed that in years 2010, 2011 and 2012, ~~fifty-two (52) Assemblies were in violation of this provision~~ by failing to remit withheld taxes amounting to GH¢345,347.51 to the GRA. The details are shown in *Appendix I*.

It came to the fore during the Committee's deliberations that some of the Assemblies remitted withheld taxes amounting to GH¢244,836.81 to the GRA upon the invitation to appear before the PAC. This situation clearly demonstrates the level of importance which public officers attach to funds that belong to the State.

The Committee considers non-remittance of withheld taxes a breach of financial discipline. The Committee therefore recommends that:

1. Management of the Assemblies should ensure that the Officers involved in this irregularity are sanctioned in line with sections 8(4) and 30 (2) of the Financial Administration Act, 2003;
2. the Ministry of Local Government and Rural Development should ensure that all outstanding taxes due government are remitted to the GRA by the Assemblies; and
3. GRA should also ensure that appropriate interest/penalties are paid by MMDAs as required by law when they delay in remitting withheld taxes.

iii. Purchases from Non-VAT Registered Entities

Section 84 (2) of the Financial Administration Regulation, 2004 (L.I. 1802) states that "a department shall procure government stores from only VAT registered persons/entities and any department that requires exemption for a specific case shall apply to the Minister for Finance with the necessary justification".

The Committee observed that in year 2012, thirty-five (35) Assemblies made purchases from Non-VAT registered entities to

the tune of GH¢353,970.09 thereby avoiding the payment of VAT on purchases made. The details are shown in **Appendix J**.

Management of Assemblies involved in this financial indiscipline informed the Committee that the Assemblies' inability to make purchases from VAT registered entities is due to the absence of such companies in their locations. Interestingly, the Committee noted that Mampong, Birim Central, Nsawam Adoagyiri, Kassena Nankana West, Agotime and Prestea Huni Valley Assemblies who could not provide VAT receipts during the time of audit, have been able to, after the audit, submit VAT receipts to cover purchases made.

The Committee recommends that:

- a. GRA should ensure that entities eligible to register for VAT at the Regional/District levels are made to do so.
- b. Management of MMDAs should ensure strict adherence to the Financial Administration Regulations, 2004.

iv. Failure to Obtain VAT Invoices

The Committee noted that ten (10) Assemblies failed to obtain VAT invoices from suppliers to support payments totalling GH¢26,254.22 contrary to the provisions of section 19 (1) of the VAT Act, 1998 (Act 546).

The Committee further noted that the Assemblies involved have obtained VAT invoices totalling GH¢12,926.46 from the relevant suppliers leaving an outstanding amount of GH¢13,327.76. The details are shown in Table 3.

Table 3

**Failure to Obtain VAT Invoices during
years 2010, 2011 and 2012**

ASSEMBLIES	YEAR 2010 GH¢	YEAR 2011 GH¢	YEAR 2012 GH¢	AMOUNT RECEIPTED GH¢	OUTSTANDING AMOUNT GH¢
EASTERN REGION					
Asuogyaman		480.00		480.00	-
Fanteakwa		510.00		510.00	-
Kwahu North		9,895.95		9,895.95	-
New Juaben		1,019.01		1,019.01	-
Birim North			2,896.59	-	2,896.59
GREATER ACCRA REGION					
Adentan		7,643.41		-	7,643.41
WESTERN REGION					
Wassa Amenfi East	1,021.50			1,021.50	-
Bibiani/Anhwiaso/ Bekwai		2,118.74		-	2,118.74
Bia		669.02		-	669.02
T O T A L	1,021.50	22,336.13	2,896.59	12,926.46	13,327.76

Management of the Assemblies informed the Committee that payment of the VAT component was made to the GRA when the VAT invoices were obtained.

Failure to obtain VAT invoices for payments made could lead to loss of revenue that should accrue to government. The Committee therefore recommends that the:

1. Finance Officers who were in breach of section 19 (1) of the VAT Act, 1998 (Act 546) should be sanctioned by Management of the Assemblies.

2. Ministry of Local Government and Rural Development should ensure that the Assemblies demand the appropriate VAT invoices to cover the outstanding amount without delay and pay the VAT component to GRA.

d. **Contract Management Irregularities**

i. Overpayment of Contract Sum

The Committee observed that in year 2010, Suhum Kraboa Coaltar District Assembly overpaid a contract sum by GH¢712.50. In year 2011, Wassa Amenfi District Assembly also made an overpayment of a contract sum by GH¢1,074.00 while in year 2012, Sefwi Wiawso Municipal Assembly and Shai Osudoku District Assembly overpaid contract sums by a total of GH¢31,726.70 during the execution of contracts in years 2011 and 2012 respectively. The details are as follows:

	GH¢
i. Suhum Kraboa Coaltar (2010)	712.50
ii. Wassa Amenfi District Assembly(2011)	1,074.00
iii. Sefwi Wiaso District Assembly(2012)	4,839.70
iv. Shai Osudoku District Assembly (2012)	<u>26,887.00</u>
T O T A L	<u>33,513.20</u>

The Committee noted that the overpayment was clearly an act of negligence by the Finance Officers of the Assemblies.

Management of Sefwi Wiawso Municipal Assembly informed the Committee that the overpaid amount had been retrieved from the contractor. This was verified and confirmed by staff of the Audit Service. Suhum Kraboa Coaltar, Wassa Amenfi and Shai

Osudoku District Assemblies on the other hand were yet to demand the overpaid amount from the contractors.

Though Sefwi Wiawso Municipal Assembly had retrieved the overpaid amount from the Contractor, it failed to adhere to Regulation 45 of the FAR which demands that overpayments should be recovered immediately when detected.

The Committee therefore recommends that:

- a. the Coordinating Directors and Finance Officers of Sefwi Wiawso Municipal Assembly, Suhum Kraboa Coaltar, Wassa Amenfi and Shai Osudoku District Assemblies should be sanctioned in line with section 8 (4) of the FAR by Management of the Assemblies for this irregularity.
- b. Management of Suhum Kraboa Coaltar, Wassa Amenfi and Shai Osudoku District Assemblies should ensure that the excess payment is recovered from the respective contractors as a matter of urgency, failing which the amount should be recovered from the Coordinating Directors and the Finance Officers.
- c. All MMDAs should strengthen their internal control systems to prevent such occurrences.

ii. Unauthorised Variation of Contract

The Committee observed that in years 2010, 2011 and 2012, eight (8) Assemblies varied contracts above 15% to the tune of GH¢619,282.05, without authorisation as required by the Public Procurement Act 2003 (Act 663), Section 64 (1) and (2). The details are shown in Table 4.

Table 4

**Unauthorised Variation of Contract in years 2010,
2011 and 2012**

REGION	YEAR 2010 GH¢	YEAR 2011 GH¢	YEAR 2012 GH¢	T O T A L
EASTERN				
Birim South		42,999.00		42,999.00
VOLTA				
Central Tongu	5,144.00			5,144.00
Akatsi South			14,228.00	14,228.00
Krachi East		28,449.27		28,449.27
CENTRAL				
Cape Coast		91,020.00		91,020.00
Twifo Hemang		15,909.33		15,909.33
GREATER ACCRA				
Ga East		377,204.27		377,204.27
WESTERN				
Prestea Huni Valley			32,079.65	32,079.65
BRONG AHAFO				
Tain			12,248.53	12,248.53
T O T A L	5,144.00	555,581.87	58,556.18	619,282.05

Unauthorised variation of contract is a breach of Regulations 171 and 179 of the Financial Administration Regulation, 2004 (L.I. 1802). The Committee therefore recommends that:

1. the officers responsible for the breach should be sanctioned appropriately by Management of the Assemblies;

2. Management of the Assemblies should ensure that all irregular variations are regularised; and
3. all MMDAs should adhere to the rules and regulations governing contract management.

ii. Payment without Monitoring Report

Part IX section 70(a) of the Financial Memoranda states that:

“no payment shall be made to a contractor, unless in the case of payments in respect of work done, the Works Engineer, or such other person as the Assembly may appoint for the purpose, has inspected the work done and given the certificate required which shall be attached to the Payment Voucher”.

The Committee observed that in years 2010, 2011 and 2012, a total amount of GH¢690,052.90 was paid by fourteen (14) Assemblies to various contractors without Monitoring Reports/Certificates to confirm that the work was satisfactorily executed. The details are shown in Table 5.

Table 5

**Payments made without Monitoring Reports in years 2010,
2011 and 2012**

	YEAR 2010 GH¢	YEAR 2011 GH¢	YEAR 2012 GH¢
NORTHERN REGION			
Nanumba South			90,207.12
EASTERN REGION			
Birim South	9,920.00		
East Akim	91,896.09		
Suhum/Kraboah/Coaltar	36,731.10		
Kwaebibirem			57,779.00
Denkyembour	88,390.00		
ASHANTI REGION			
Offinso North		59,733.48	
BRONG AHAFO REGION			
Asunafo North	63,117.00		
Pru	39,352.00		
CENTRAL REGION			
Twifo Atti Morkwa			35,764.00
Asikuma Odoben			31,308.01
Cape Coast			18,545.10
Twifo Hemang		20,210.00	
WESTERN REGION			
Bibiani/Ahwiaso/Bekwai		47,100.00	
T O T A L	329,406.19	127,043.48	233,603.23

The Committee considers the violation of Part IX, section 70 (a) by the Assemblies unacceptable. Making payments without certificates to justify the expenditure can lead to situations where payments would be made for contracts which are either poorly executed or not executed at all.

The Committee therefore recommends that:

- i. Finance Officers of the Assemblies who were responsible for the lapse should be sanctioned in line with section 8(4) of the Financial Administration Regulation, 2004 (L.I. 1802).
- ii. Contract procedures should be followed by all MMDAs in order to minimise the risk of payments for non-existing contracts.

8.0 CONCLUSION

Indeed, the infractions (cash irregularities, procurement and store irregularities, tax irregularities, contract management irregularities and lack of transparency in the utilisation of DACF deductions at source) as contained in the Reports of the Auditor-General on the Management and Utilisation of District Assemblies' Common Fund and other Statutory Funds for the years ended 31st December 2010, 2011 and 2012 were repetitive in nature.

The recurrence suggests that Management of the various Assemblies have blatantly refused to perform their roles efficiently. The Auditor-General's annual recommendation for effective monitoring and follow-up mechanisms have been ignored. By implication, the various Audit Report Implementation Committees (ARICs) at the Assemblies are not working as the law requires.

In the opinion of the Committee, the repetitive nature of the infractions with regard to both financial and administrative lapses underscore the need for punitive sanctions to act as a deterrent to officials charged with the responsibility of protecting the public purse.

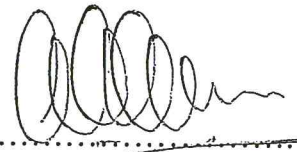
The Committee therefore urges the Ministry of Local Government and Rural Development to ensure that the Assemblies implement the Committee's recommendations as early as possible. The Committee also reiterates its recommendation that the Auditor-General should not accept posthumous regularisation of financial transactions. Any irregularity which is not sorted out during the audit period should result in an outright surcharge to the Officers responsible.

To this end, the Committee recommends to the House for adoption, its Report on the Reports of the Auditor-General on the Management and Utilisation of District Assemblies' Common Fund and other Statutory Funds 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

UNRETIRED IMPREST						
	2010	2011	2012	AMOUNT	OUSTANDING	
	AMOUNT	AMOUNT	AMOUNT	RETIRED	AMOUNT	
	GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION						
SEKYERE CENTRAL			15,522.26	15,522.26	0.00	
OFFINSO NORTH	20,597.50			20,597.50	0.00	
MAMPONG MUNICIPAL	37,817.00			37,817.00	0.00	
ASANTE AKIM SOUTH			37,171.39	37,171.39	0.00	
BRONG AHAFEO REGION						
WENCHI MUNICIPAL	41,176.00			41,176.00	0.00	
DORMAA EAST	17,777.60			17,777.60	0.00	
BEREKUM	80,811.00	26,749.30		26,749.30	80,811.00	
JAMAN NORTH	3,485.00			3,485.00	0.00	
SUNYAI MUNICIPAL	37,388.00	22,001.30	10,125.00	69,514.30	0.00	
ATEBUBU-AMANTIN		13,946.00		13,946.00	0.00	
ASUNAFO SOUTH		37,604.00		37,604.00	0.00	
SENE		1,932.00		1,932.00	0.00	
PRU		44,900.52		44,900.52	0.00	
ASUNAFO NORTH			14,932.85	14,932.85	0.00	
DORMAA WEST			21,064.00	21,064.00	0.00	
KINTAMPO SOUTH			19,595.00	19,595.00	0.00	
EASTERN REGION						
EAST AKIM		7,260.00		7,260.00	0.00	
CENTRAL REGION						
AJUMAKO-ENYAN-ESSIAM		4,532.70	5,460.51	9,993.21	0.00	
MFANTSEMAN	43,061.10	12,787.31		12,787.31	43,061.10	
AWUTU SENYA	8,039.32	22,815.00		8,039.32	22,815.00	
GOMOA EAST		6,120.00	10,259.00	16,379.00	0.00	
ASIKUMA/ODOBEN BRAKWA	22,763.70	5,853.00		22,763.70	5,853.00	
AGONA EAST		11,560.10	4,220.00	15,780.10	0.00	
GREATER ACCRA REGION						
GA SOUTH			6,306.00	0.00	6,306.00	
NORTHERN REGION						
KARAGA	7,889.00			7,889.00	0.00	
ZABZUGU TATALE		2,985.00		2,985.00	0.00	
CHEREPONI		5,300.00		5,300.00	0.00	
TOLON/KUMBUNGU		11,023.00	46,681.50	57,704.50	0.00	
EAST GONJA		57,228.00		57,228.00	0.00	

APPENDIX A

WEST MAMPRUSI				9,658.50	9,658.50	0.00	
NANUMBA SOUTH				9,467.60	9,467.60	0.00	
UPPER EAST REGION							
TALENSI				83,923.00	13,400.00	70,523.00	
BONGO DISTRICT				12,222.00	1,236.00	10,986.00	
KASSENA-NANKANA EAST				3,011.50	3,011.50	0.00	
UPPER WEST REGION							
WA EAST		3,447.32			3,447.32	0.00	
SISSALA EAST		1,681.00			1,681.00	0.00	
SISSALA WEST		1,555.80			1,555.80	0.00	
NADOWLI			6,865.00		0.00	6,865.00	
VOLTA REGION							
KADJEBI		38,855.00		49,741.35	0.00	88,596.35	
KPANDO		14,521.00	29,937.00		44,458.00	0.00	
NKWANTA SOUTH		6,000.00		3,205.00	0	9,205.00	
KRACHI EAST			16,978.00		16,978.00	0.00	
AKATSI SOUTH				18,144.00	18,144.00	0.00	
KRACHI WEST				9,937.79	9,937.79	0.00	
HOHOE MUNICIPAL				80,817.63	80,817.63	0.00	
AFADZATO				19,313.00	19,313.00	0.00	
WESTERN REGION							
AOWIN SUAMAN		12,829.00			12,829.00	0.00	
BIBIANI/ANHWIASO/BEKWAI			28,900.00		28,900.00	0.00	
TOTAL		399,694.34	377,277.23	490,778.88	922,729.00	345,021.45	

APPENDIX B

UNSUPPORTED PAYMENTS						
	2010	2011	2012	AMOUNT	OUTSTANDING	
	AMOUNT	AMOUNT	AMOUNT	SUPPORTED	AMOUNT	
	GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION						
OBUASI MUNICIPAL	6,000.00		10,119.23	6000.00	10,119.23	
OFFINSO SOUTH	19,216.00		147,516.20	147,516.20	19,216.00	
MAMPONG MUNICIPAL	13,747.13		88,713.84	40,498.73	61,962.24	
AHAFO ANO SOUTH	34,372.52	66,355.00		100,727.52	0.00	
SEKYERE CENTRAL			19,674.53	0.00	19,674.53	
SEKYERE EAST	51,259.25	34,653.29	6,591.60	92,504.14	0.00	
SEKYERE AFRAM PLAINS	4,108.00			4,108.00	0.00	
ASANTE AKIM SOUTH	33,965.00	25,819.86		59,784.86	0.00	
ATWIMA MPONUA	92,682.00		37,160.33	129,842.33	0.00	
KWABRE EAST	83,594.00			56,094.00	27,500.00	
OFFINSO NORTH	10,145.00		41,816.10	51,961.10	0.00	
BOSOME FREHO	21,314.31	40,718.05		62,032.36	0.00	
EJURA SEKYEREDUMASI	14,030.00			0.00	14,030.00	
EJISU JUABEN		62,777.42	15,300.00	78,077.42	0.00	
ADANSI NORTH		12,022.00	95,844.76	95,844.76	12,022.00	
ADANSI SOUTH		76,241.81	165,830.00	242,071.81	0.00	
AHAFO ANO NORTH		167,829.00		167,829.00	0.00	
ATWIMA KWANWOMA		685,732.13	8,320.00	8,320.00	685,732.13	
AMANSIE CENTRAL			107,134.90	107,134.90	0.00	
ASANTE AKIM CENTRAL	40,460.61		45,007.00	85,467.61	0.00	
ATWIMA NWABIAGYA			237,146.11	237,146.11	0.00	
KUMASI METRO			54,763.00	54,763.00	0.00	
SEKYERE KUMAWU AFRAM PLAINS			15,431.00	15,431.00	0.00	
BRONG AHAFO REGION						
WENCHI MUNICIPAL	43,701.30			43,701.30	0.00	
TANO NORTH	23,564.50	61,698.46	63,835.00	0.00	149,097.96	
ATEBUBU-AMANTIN	121,767.00	74,048.68	60,088.90	195,815.68	60,088.90	
ASUTIFI	93,983.25			93,983.25	0.00	
SUNYANI MUNICIPAL	23,864.39	11,760.00	7,066.48	42,690.87	0.00	
DORMAA MUNICIPAL	119,034.53		12,282.00	12,282.00	119,034.53	
TAIN	24,664.00	25,200.00	41,448.64	84,226.14	7,086.50	
JAMAN NORTH	776.50			776.50	0.00	
SUNYANI WEST	127,943.64		43,666.00	127,943.64	43,666.00	
ASUNAFU SOUTH	7,785.00	235,577.33	87,836.26	243,362.33	87,836.26	
BEREKUM MUNICIPAL		51,031.32	10,990.00	62,021.32	0.00	
TECHIMAN		106,533.91	11,985.00	118,518.91	0.00	
KINTAMPO SOUTH		94,009.60		51,860.06	42,149.54	
SENE		3,636.13		3,636.13	0.00	

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ASUNAFO NORTH				35,501.15	35,501.15	0.00
DORMAA WEST				1,611.00	1,611.00	0.00
KINTAMPO NORTH				8,000.00	8,000.00	0.00
NKORANZA NORTH				88,963.36	88,963.36	0.00
NKORANZA SOUTH				24,000.00	24,000.00	0.00
CENTRAL REGION						
ASIKUMA/ODOBEN/BRAKWA	53,186.72	59,915.05			100,966.37	12,135.40
GOMOA EAST	3,949.11	4,538.65	54,060.10		58,598.75	3,949.11
GOMOA WEST	67,812.65	42,563.70	10,259.00		52,822.70	67,812.65
UPPER DENKYIRA WEST			91,572.00		91,572.00	0.00
CAPE COAST METRO		41,483.57			41,483.57	0.00
ASSIN NORTH		8,684.23			8,684.23	0.00
ASSIN SOUTH		10,672.00			10,672.00	0.00
UPPER MANYA KROBO	10,042.70	23,050.00			23,050.00	10,042.70
ABURA ASEBU KWAMANKESSE		49,821.40	19,967.21		69,788.61	0.00
LOWER MANYA KROBO		129,174.00			90,674.00	38,500.00
TWIFO HEMANG/ L. DENKYIRA		10,916.31			10,916.31	0.00
UPPER DENKYIRA EAST	28,765.60	33,960.24	10,350.00		47,509.00	25,566.84
TWIFO ATTI MORKWA			50,455.00		50,455.00	0.00
EFFUTU MUNICIPAL			12,106.00		12,106.00	0.00
EASTERN REGION						
NEW JUABEN	129,643.00	140,584.00			270,227.00	0.00
EAST AKIM	155,361.79	7,260.00	11,898.00		155,361.79	19,158.00
AKUAPEM SOUTH	137,688.45	44,469.00			182,157.45	0.00
SUHUM KRABOA/COALTAR	204,603.80	614,223.87			818,827.67	0.00
ATIWA	28,548.74	5,627.00	30,000.00		34,175.74	30,000.00
AKUAPEM NORTH	48,460.68	134,578.63	100,449.69		183,039.31	100,449.69
BIRIM CENTRAL	173,847.22	88,292.00			254,778.41	7,360.81
BIRIM SOUTH	23,669.50	302,156.08			325,825.58	0.00
BIRIM NORTH	218,136.00	606,627.50	82,893.66		85,725.59	821,931.57
AKYEMMANSAN	34,940.00	109,232.00			144,172.00	0.00
KWAHU WEST	3,220.00	49,422.12	69,603.80		119,025.92	3,220.00
KWAHU EAST		46,354.41	4,996.00		51,350.41	0.00
WEST AKIM		24,549.90	6,500.00		24,549.90	6,500.00
KWAHU AFRAM PLAINS NORTH	176,469.69				176,469.69	0.00
KWAEBIBIREM		70,277.10			48,839.10	21,438.00
FANTEAKWA		62,809.78	27,166.00		62,809.78	27,166.00
LOWER MANYA KROBO		129,174.00			90,674.00	38,500.00
UPPER MANYA KROBO	10,042.72	23,050.00			23,050.00	10,042.72
GREATER ACCRA						
ACCRA METROPOLITAN	269,131.40	301,741.93			5,905.28	564,968.05
ASHAIMAN	138,901.45		17,593.00		156,494.45	0.00
DANGME WEST (SHAI OSU)	2,841.00	78,064.83			80,905.83	0.00
ADENTAN MUNICIPAL		16,715.64	55,455.00		72,170.64	0.00

APPENDIX B

GA EAST			7,103.30		7,103.30	0.00
LEDZOKUKU/KROWOR			183,513.70		5,905.28	177,608.42
GA WEST				112,575.35	112,575.35	0.00
GA SOUTH				95,135.00	91,801.00	3,334.00
GA CENTRAL				32,878.25	32,878.25	0.00
TEMA METRO				28,352.85	0.00	28,352.85
ADA WEST				31,309.00	19,579.00	11,730.00
NINGO-PRAMPAM				2,040.00	2,040.00	0.00
NORTHERN REGION						
CHEREPONI		79,353.78		102,849.60	182,203.38	0.00
KARAGA		19,277.00	74,186.85		93,463.85	0.00
SAVELUGU/NANTON		21,444.00	30,070.08	47,683.25	99,197.33	0.00
ZABZUGU/TATALE			3,500.00		3,500.00	0.00
TOLON/KUMBUNGU			25,939.74	108,331.40	52,275.42	81,995.72
EAST GONJA			59,450.00		0.00	59,450.00
NANUMBA NORTH			14,464.00		14,464.00	0.00
KPANDAI			39,725.00		0.00	39,725.00
TAMALE METRO				190,118.00	190,118.00	0.00
YENDI MUNICIPAL				9,000.00	3,500.00	5,500.00
BOLE				105,241.00	105,241.00	0.00
EAST MAMPRUSI				28,186.40	28,186.40	0.00
SABOBA				14,100.00	14,100.00	0.00
NANUMBA SOUTH				34,427.60	34,427.60	0.00
UPPER EAST REGION						
BUILSA		87,782.05			87,782.05	0.00
KASSENA-NANKANA WEST		5,050.00		7,650.00	12,700.00	0.00
BAWKU WEST		215,010.30			215,010.30	0.00
GARU-TEMPANE		7,700.00	35,089.75		9,388.95	33,400.80
BONGO				18,446.69	18,446.69	0.00
TALENSI				52,464.09	27,866.00	24,598.09
KASSENA-NANKANA EAST				2,620.00	2,620.00	0.00
UPPER WEST REGION						
WA MUNICIPAL		19,656.00		22,177.40	41,833.40	0.00
WA EAST		2,884.95		59,220.54	47,053.95	15,051.54
WA WEST		204,534.78			204,534.78	0.00
SISSALA WEST		95,761.50		173,353.90	269,115.40	0.00
LAWRA		72,929.89		49,297.06	94,361.30	27,865.65
JIRAPA			15,141.66	4,815.00	19,956.66	0.00
LAMBUSSIE-KARNI			77,816.90	17,861.30	95,678.20	0.00
SISSALA EAST				66,436.00	66,436.00	0.00
VOLTA REGION						
NKWANTA SOUTH		33,006.78	29,454.00		0.00	62,460.78
CENTRAL TONGU (NORTH)		15,984.15	53,449.75	75,360.40	2,123.00	142,671.30

APPENDIX B

KRACHI EAST		12,162.00	72,291.00	14,286.98	12,162.00	86,577.98
HOHOE		18,711.00			18,711.00	0.00
KETU SOUTH		9,106.00	125,848.96	102,144.50	237,099.46	0.00
SOUTH TONGU		24,405.00			24,405.00	0.00
JASIKAN		10,544.00			6,152.50	4,391.50
HO		17,289.00	99,610.44		17,289.00	99,610.44
AKATSI		15,449.85	2,303.60		0.00	17,753.45
KADJEBI		247,221.20			247,221.20	0.00
KETA			29,262.10		29,262.10	0.00
NKWANTA NORTH			1,390.00		1,390.00	0.00
SOUTH DAYI			5,322.99	133,801.01	5,322.99	133,801.01
BIAKOYE			111,876.00		101,124.60	10,751.40
AGOTIME				41,940.00	41,940.00	0.00
KETU NORTH				10,070.00	10,070.00	0.00
WESTERN REGION						
WASSA AMENFI WEST		26,479.00	72,900.00	116,843.75	194,143.75	22,079.00
AOWIN SUAMAN		118,810.15		12,258.70	131,068.85	0.00
SEFWI WIAWSO		20,102.00			20,102.00	0.00
MPOHOR WASSA EAST		855.80	888.10		842.00	901.90
SEFWI AKONTOMBRA		9,828.26		145,977.00	155,805.26	0.00
AHANTA WEST		3,996.54	125,803.72	21,572.25	146,772.26	4,600.25
JUABOSO		22,584.00		43,350.00	65,934.00	0.00
SHAMA		11,864.00			11,864.00	0.00
BIBIANI/ANHWIASO/BEKWAI			11,070.00		11,070.00	0.00
SEKONDI-TAKORADI METRO			49,846.12	12,000.00	45,421.20	16,424.92
WASSA AMENFI EAST				37,690.49	0.00	37,690.49
WASSA EAST				44,973.67	44,119.77	853.90
ELLEMBELLE				76,130.05	76,130.05	0.00
JOMORO				79,188.25	79,188.25	0.00
TOTAL		4,381,023.13	6,462,950.69	4,633,123.58	11,159,959.65	4,317,137.75

APPENDIX C

UNRECEIPTED DEDUCTION BY DACF ADMINISTRATOR							
		2010	2011	2012	AMOUNT	OUTSTANDING	
		AMOUNT	AMOUNT	AMOUNT	RECEIPTED	AMOUNT	
		GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION							
KUMASI METRO		547,853.36	739,543.73		0.00	1,287,397.09	
OBUASI MUNICIPAL		442,036.77		423,600.00	0.00	865,636.77	
EJISU-JUABEN		541,432.22			0.00	541,432.22	
OFFINSO SOUTH		715,153.56	668,217.01		0.00	1,383,370.57	
MAMPONG MUNICIPAL		1,007,860.00			0.00	1,007,860.00	
ASANTE AKIM CENTRAL		413,602.31	978,518.47		0.00	1,392,120.78	
BEKWAI MUNICIPAL		382,397.89			0.00	382,397.89	
ADANSI NORTH		194,241.44	803,150.00		0.00	997,391.44	
ADANSI SOUTH		384,178.74	675,174.46		0.00	1,059,353.20	
AHAFO ANO NORTH		434,466.72			0.00	434,466.72	
AHAFO ANO SOUTH		397,082.98			0.00	397,082.98	
BOSOMTWE		264,421.18	410,111.61		0.00	674,532.79	
SEKYERE EAST		710,082.01			0.00	710,082.01	
SEKYERE AFRAM PLAINS		254,234.11			0.00	254,234.11	
SEKYERE CENTRAL		236,900.78			0.00	236,900.78	
SEKYERE SOUTH		405,330.26	1,227,949.12	469,599.09	0.00	2,102,878.47	
ASANTE AKIM SOUTH			354,229.97		354,229.97	0.00	
AMANSIE CENTRAL		109,954.04			0.00	109,954.04	
AMANSIE WEST		186,227.71			0.00	186,227.71	
ATWIMA NWABIAGYA		275,047.02			0.00	275,047.02	
KWABRE EAST		400,937.54			0.00	400,937.54	
OFFINSO NORTH		482,620.15	397,251.75		0.00	879,871.90	
BOSOME FREHO		176,188.53	472,002.64		0.00	648,191.17	
EJURA SEKYEREDUMASI		374,721.17		281,736.77	0.00	656,457.94	
ATWIMA KWANWOMA		298,056.44			0.00	298,056.44	
AFIGYA KWABRE		468,700.75			0.00	468,700.75	
ATWIMA KWANWOMA				385,001.95	0.00	385,001.95	
BRONG AHAFO REGION							
TECHIMAN			753,007.34	41,500.00	0.00	794,507.34	
NKORANZA NORTH			422,114.40		0.00	422,114.40	
WENCHI MUNICIPAL		557,098.51			0.00	557,098.51	
TANO NORTH		78,494.50			0.00	78,494.50	
JAMAN SOUTH		723,317.36		232,000.00	0.00	955,317.36	
TAIN		419,523.06			419,523.06	0.00	
JAMAN NORTH		706,460.04			0.00	706,460.04	
ASUNAFO SOUTH		902,189.28			0.00	902,189.28	
ASUNAFO NORTH		1,000,230.32			0.00	1,000,230.32	
ASUTIFI NORTH				289,000.00	0.00	289,000.00	

APPENDIX C

ASUTIFI SOUTH				229,513.00	0.00	229,513.00
DORMAA WEST				72,000.00	0.00	72,000.00
TANO SOUTH				212,498.36	0.00	212,498.36
CENTRAL REGION						
ASIKUMA/ODOBEN BRAKWA			774,469.59		0.00	774,469.59
KOMENDA/EDINA/EGUAFO ABREM			369,076.91		0.00	369,076.91
UPPER DENKYIRA EAST			579,027.82		0.00	579,027.82
TWIFO HEMANG/L. DENKYIRA	111,439.77				0.00	111,439.77
EFFUTU MUNICIPAL				322,301.68	0.00	322,301.68
EASTERN REGION						
AKYEMMANSAH				130,000.00	0.00	130,000.00
KWAHU AFRAM PLAINS NORTH				266,493.38	0.00	266,493.38
NEW JUABEN				245,100.00	0.00	245,100.00
KWAHU WEST				388,091.61	0.00	388,091.61
AKUAPEM NORTH				269,000.00	0.00	269,000.00
AKUAPEM SOUTH				70,000.00	0.00	70,000.00
LOWER MANYA KROBO				273,000.00	0.00	273,000.00
WEST AKIM				408,930.54	0.00	408,930.54
FANTEAKWA				102,000.00	0.00	102,000.00
KWAHU EAST				269,000.00	0.00	269,000.00
YILO KROBO				269,000.00	0.00	269,000.00
KWAHU SOUTH				283,969.33	0.00	283,969.33
GREATER ACCRA REGION						
ACCRA METRO	916,391.36	1,406,364.57			0.00	2,322,755.93
ADENTAN MUNICIPAL		1,085,565.71	760,177.96		0.00	1,845,743.67
DANGME WEST		519,981.14			0.00	519,981.14
GA EAST		399,856.18			0.00	399,856.18
LEDZOKUKU-KROWOR		678,785.23			0.00	678,785.23
TEMA METRO				252,170.64	0.00	252,170.64
SHAI-OSUDOKU				145,080.40	0.00	145,080.40
NORTHERN REGION						
BUNKPRUGU/YUNYOO				355,081.13	0.00	355,081.13
EAST MAMPRUSI				728,710.92	0.00	728,710.92
CHEREONI	109,688.30				0.00	109,688.30
WEST GONJA	383,880.00				0.00	383,880.00
CENTRAL GONJA	461,076.36				0.00	461,076.36
GUSHIEGU	22,248.72				0.00	22,248.72
TOLON/KUMBUNGU		65,682.64	269,000.00		0.00	334,682.64
EAST GONJA				578,476.90	0.00	578,476.90
NANUMBA NORTH				470,982.54	0.00	470,982.54
KPANDAI		808,405.61	256,812.32		0.00	1,065,217.93
WEST MAMPRUSI				341,251.73	0.00	341,251.73
YENDI				105,000.00	0.00	105,000.00

APPENDIX C

UPPER WEST REGION						
JIRAPA		52,622.93			0.00	52,622.93
SISSALA EAST				387,932.61	0.00	387,932.61
WA EAST				266,500.00	0.00	266,500.00
WA MUNICIPAL				230,000.00	0.00	230,000.00
VOLTA REGION						
ADAKLU ANYIGBE			100,700.00		0.00	100,700.00
KETU SOUTH			43,500.00	6,400.00	49,900.00	0.00
AKATSI NORTH				423,616.67	423,616.67	0.00
KADJEBI				305,402.14	0.00	305,402.14
WESTERN REGION						
JOMORO		113,534.13	290,348.40		0.00	403,882.53
SEFWI AKONTOMBRA		60,000.00			0.00	60,000.00
SHAMA		70,000.00			0.00	70,000.00
TOTAL		16,791,922.32	16,072,493.74	10,766,472.23	1,247,269.70	42,383,618.59



APPENDIX D

MISAPPLICATION OF DACF							
		2010	2011	2012	AMOUNT	OUTSTANDING	
		AMOUNT	AMOUNT	AMOUNT	ACCOUNTED F	AMOUNT	
		GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION							
OFFINSO SOUTH		19,160.00			19,160.00	0.00	
AHAFO ANO SOUTH		62,697.08			62,697.08	0.00	
AHAFO ANO NORTH			27,439.58		27,439.58	0.00	
ASANTE AKIM CENTRAL		6,500.00			0.00	6,500.00	
ADANSI SOUTH			15,000.00	5,000.00	5,000.00	15,000.00	
BRONG AHAFO REGION							
WENCHI MUNICIPAL		38,054.00	38,564.75		0.00	76,618.75	
TANO NORTH		37,467.00	38,836.00		0.00	76,303.00	
DORMAA EAST		44,900.35			1,400.00	43,500.35	
BEREKUM MUNICIPAL		19,048.00		11,284.00	0.00	30,332.00	
ATEBUBU-AMANTIN		16,500.00			16,500.00	0.00	
JAMAN SOUTH		31,906.64	6,056.43	23,521.77	37,963.07	23,521.77	
SUNYANI MUNICIPAL			27,999.00		27,999.00	0.00	
NKORANZA NORTH			104,094.48		0.00	104,094.48	
SUNYANI WEST			64,184.86	35,214.57	64,184.86	35,214.57	
TECHIMAN			87,026.00		0.00	87,026.00	
PRU			165,372.82	299,570.97	165,372.82	299,570.97	
ASUNAFO SOUTH				121,264.00	121,264.00	0.00	
DORMAA WEST				68,510.00	0.00	68,510.00	
KINTAMPO SOUTH				82,314.00	82,314.00	0.00	
SENE EAST				124,929.25	0.00	124,929.25	
CENTRAL REGION							
GOMOA EAST		79,110.83	107,019.88		0.00	186,130.71	
ASIKUMA ODOBEN BRAKWA				12,295.00	12,295.00	0.00	
ABURA-ASEBU KWAMANKESSE				5,837.62	0.00	5,837.62	
EASTERN REGION							
EAST AKIM		20,800.00			17,600.00	3,200.00	
BIRIM NORTH		7,931.28		4,000.00	0.00	11,931.28	
KWAHU EAST		9,810.00			9,810.00	0.00	
YILO KROBO			22,520.00		22,520.00	0.00	
BIRIM CENTRAL			54,760.00		24,760.00	30,000.00	
BIRIM SOUTH			6,847.91	77,303.00	0.00	84,150.91	
KWAHU WEST			25,000.00		25,000.00	0.00	
NSAWAM ADOAGYIRI				45,526.00	45,526.00	0.00	
AKYEMMANSA				19,803.00	0.00	19,803.00	
KWAHU AFRAM PLAINS NORTH				442,408.89	442,408.89	0.00	
KWAEBIBIREM				6,900.00	6,900.00	0.00	

APPENDIX D

GREATER ACCRA REGION						
ASHAIMAN MUNICIPAL		50,411.53		19,940.00	70,351.53	0.00
LEDZOKUKU-KROWOR		240.00			240.00	0.00
GA EAST			260,370.00		25,000.00	235,370.00
ADENTAN			4,180.00		4,180.00	0.00
NORTHERN REGION						
ZABZUGU TATALE				57,939.80	0.00	57,939.80
BOLE DISTRICT				23,884.44	23,884.44	0.00
UPPER EAST REGION						
BAWKU MUNICIPAL				37,012.48	37,012.48	0.00
UPPER WEST REGION						
WA MUNICIPAL		4,443.77		22,152.17	26,595.94	0.00
WA WEST		222,233.60	176,991.79		399,225.39	0.00
SISSALA EAST		28,048.40			28,048.40	0.00
NADOWLI			249,051.80		0.00	249,051.80
VOLTA REGION						
NKWANTA SOUTH		37,586.66			0.00	37,586.66
KRACHI EAST			28,676.45	18,640.71	0.00	47,317.16
CENTRAL TONGU (NORTH)		13,911.00	10,000.00		23,911.00	0.00
ADAKLU/ANYIGBE			35,000.00		0.00	35,000.00
BIAKOYE			355,569.25	155,036.58	0.00	510,605.83
HOHOE			30,000.00		30,000.00	0.00
JASIKAN			15,247.62		0.00	15,247.62
KPANDO			252,912.94	286,897.47	0.00	539,810.41
KETU SOUTH			5,000.00		0.00	5,000.00
AKATSI SOUTH				26,966.11	0.00	26,966.11
SOUTH TONGU				38,813.00	0.00	38,813.00
KADJEBI				187,795.33	0.00	187,795.33
KRACHI WEST				27,477.25	25,538.25	1,939.00
WESTERN REGION						
JOMORO		52,827.91			23,255.00	29,572.91
JUABOSO			198,289.28	7,432.00	15,000.00	190,721.28
SEFWI WIAWSO			18,523.00		18,523.00	0.00
BIBIANI/ANHWIASO/BEKWAI			29,430.00		0.00	29,430.00
SEKONDI TAKORADI METRO			586,824.00		0.00	586,824.00
TOTAL		803,588.05	3,046,787.84	2,295,669.41	1,988,879.73	4,157,165.57

APPENDIX E

NON-COMPETITIVE PROCUREMENT						
		2010	2011	2012		
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
		GH¢	GH¢	GH¢	GH¢	GH¢
ASHANTI REGION						
EJISU-JUABEN		22,543.50			0.00	22,543.50
MAMPONG MUNICIPAL		18,893.90			0.00	18,893.90
ASANTE AKIM NORTH		21,713.00			0.00	21,713.00
BOSOME FREHO		10,310.76			0.00	10,310.76
ASANTE AKIM SOUTH				18,325.60	0.00	18,325.60
ATWIMA KWANWOMA				14,995.00	0.00	14,995.00
SEKYERE SOUTH				48,723.00	0.00	48,723.00
BRONG AHAFO REGION						
TANO SOUTH		38,603.00			0.00	38,603.00
TAIN		26,051.40			0.00	26,051.40
ASUNAFO NORTH		74,481.35	40,083.96	92,300.60	132,384.56	74,481.35
NKORANZA SOUTH		2,975.00			0.00	2,975.00
NKORANZA NORTH			30,199.00		0.00	30,199.00
DORMAA EAST			22,389.50		0.00	22,389.50
ASUTIFI SOUTH			56,039.85	30,882.25	30,882.25	56,039.85
TECHIMAN			13,305.50			13,305.50
ASUTIFI NORTH				61,713.50	0.00	61,713.50
ATEBUBU-AMANTIN				10,523.25	0.00	10,523.25
DORMAA WEST				118,875.00	118,875.00	0.00
KINTAMPO SOUTH				56,980.00	0.00	56,980.00
TANO NORTH				4,898.50	0.00	4,898.50
CENTRAL REGION						
GOMOA EAST		26,200.16			0.00	26,200.16
UPPER DENKYIRA EAST			111,842.00		0.00	111,842.00
UPPER DENKYIRA WEST			317,784.00	130,608.00	0.00	448,392.00
AGONA WEST				14,049.00	0.00	14,049.00
ASIKUMA ODOBEN BRAKWA				9,573.30	0.00	9,573.30
GOMOA WEST				50,295.30	0.00	50,295.30
TWIFO ATTI-MORKWA				41,521.00	0.00	41,521.00
EASTERN REGION						
BIRIM SOUTH		14,500.00			0.00	14,500.00
KWAHU WEST		37,583.89			0.00	37,583.89
NEW JUABEN		2,931.10		56,940.00	0.00	59,871.10
UPPER MANYA KROBO				39,524.00	0.00	39,524.00
GREATER ACCRA REGION						
ADENTAN MUNICIPAL			88,344.00		0.00	88,344.00
NORTHERN REGION						
ZABZUGU/TATALE		33,349.83			0.00	33,349.83

APPENDIX E

CHEREPONI				18,667.53	0.00	18,667.53
EAST GONJA				69,262.13	0.00	69,262.13
KPANDAI				9,050.00	0.00	9,050.00
NANUMBA SOUTH				21,539.18	0.00	21,539.18
SABOBA				30,000.00	30,000.00	0.00
TAMALE METRO				4,102.00	4,102.00	0.00
UPPER EAST REGION						
BAWKU WEST		44,214.09			0.00	44,214.09
GARU-TEMPANE			8,395.43		0.00	8,395.43
KASSENA-NANKANA EAST				13,263.30	0.00	13,263.30
TALENSI NABDAN				21,599.00	0.00	21,599.00
UPPER WEST REGION						
WA WEST			14,355.00		0.00	14,355.00
LAMBUSSIE-KARNI			33,989.40		33,989.40	0.00
VOLTA REGION						
KETU SOUTH		43,035.40			0.00	43,035.40
AKATSI SOUTH				229,115.00	0.00	229,115.00
HO WEST				4,374.00	4,374.00	0.00
SOUTH DAYI				57,126.91	0.00	57,126.91
WESTERN REGION						
AHANTA WEST		21,013.78			0.00	21,013.78
AOWIN SUAMAN		21,004.81			0.00	21,004.81
JOMORO		26,449.00			0.00	26,449.00
SHAMA		10,405.00			0.00	10,405.00
SEFWI WIAWSO			3,000.00		0.00	3,000.00
BIBIANI/ANHWIASO/BEKWAI			94,854.20	121,360.55	0.00	216,214.75
SEKONDI TAKORADI METRO			20,316.00		20,316.00	0.00
ELLEMBELLE				24,730.00	0.00	24,730.00
JUABOSO				13,775.00	0.00	13,775.00
MPOHOR				22,875.00	0.00	22,875.00
TOTAL		496,258.97	854,897.84	1,461,566.90	374,923.21	2,437,800.50

APPENDIX F

UNRECORDED STORE ITEMS							
	2010	2011	2012	AMOUNT	OUTSTANDING		
	AMOUNT	AMOUNT	AMOUNT	RECORDED	AMOUNT		
	GH¢	GH¢	GH¢	GH¢	GH¢		
BRONG AHAFO REGION							
TANO NORTH	7,337.90			0.00	7,337.90		
ATEBUBU-AMANTIN	12,800.00			12,800.00	0.00		
SUNYANI MUNICIPAL	9,186.00			9,186.00	0.00		
DORMAA MUNICIPAL	67,896.50			67,896.50	0.00		
TAIN	27,128.50			27,128.50	0.00		
ASUNAFO NORTH	16,700.83			16,700.83	0.00		
TANO SOUTH		27,649.50		0.00	27,649.50		
CENTRAL REGION							
CAPE COAST METRO	23,944.00	12,071.00		36,015.00	0.00		
ABURA ASEBU KWAMANKESSE	2,986.03	29,902.50		32,888.53	0.00		
GOMOA EAST		43,935.33		0.00	43,935.33		
GOMOA WEST		47,243.54	39,926.25	47,243.54	39,926.25		
UPPER DENKYIRA EAST			12,602.64	0.00	12,602.64		
EASTERN REGION							
BIRIM NORTH	78,787.50			13,857.50	64,930.00		
BIRIM CENTRAL	12,764.92			12,764.92	0.00		
BIRIM SOUTH	14,500.00			14,500.00	0.00		
KWAHU AFRAM PALINS NORTH	48,947.00			0.00	48,947.00		
AKUAPEM NORTH	4,569.00			4,569.00	0.00		
LOWER MANYA KROBO	31,116.34			31,116.34	0.00		
YILO KROBO	3,520.00			3,520.00	0.00		
NEW JUABEN	8,095.00			8,095.00	0.00		
SUHUM KRABOA/COALTAR	76,740.60			76,740.60	0.00		
EAST AKIM			17,700.00	17,700.00	0.00		
FANTEAKWA			44,149.00	44,149.00	0.00		
KWAEBIBIREM			6,370.00	6,370.00	0.00		
NSAWAM ADOAGYIRI			8,718.00	8,718.00	0.00		
UPPER MANYA KROBO			9,920.00	9,920.00	0.00		
AYENSUANO			8,718.00	8,718.00	0.00		
GREATER ACCRA							
DANGME WEST (SHAI OSU)		74,384.55	32,300.00	106,684.55	0.00		
DANGME EAST	15,665.93			15,665.93	0.00		
ADA WEST			45,327.70	45,327.70	0.00		
ADENTAN			25,000.00	0.00	25,000.00		
GA CENTRAL			8,925.25	8,925.25	0.00		
GA WEST			16,511.50	16,511.50	0.00		
TEMA METRO			169,260.93	0.00	169,260.93		

APPENDIX F

NORTHERN REGION							
ZABZUGU/TATALE		93,122.00	48,635.73		141,757.73		0.00
SAVELUGU NANTON			3,400.00	41,668.15	45,068.15		0.00
TOLON KUMBUNGU			67,127.35		67,127.35		0.00
EAST GONJA			250,523.00	51,954.15	302,477.15		0.00
EAST MAMPRUSI				22,570.00	22,570.00		0.00
KARAGA				73,712.10	73,712.10		0.00
SAWLA/TUNA/KALBA				34,492.97	34,492.97		0.00
YENDI				3,000.00	0.00	3,000.00	
UPPER EAST REGION							
KASSENA NANKANA EAST				8,938.37	8,938.37		0.00
BAWKU WEST				10,063.00	10,063.00		0.00
UPPER WEST REGION							
WA MUNICIPAL		9,901.20			9,901.20		0.00
WA WEST		14,883.00			14,883.00		0.00
LAWRA		43,254.50			5,139.50	38,115.00	
NADOWLI			113,009.90		0.00	113,009.90	
JIRAPA				6,420.00	6,420.00		0.00
SISSALA WEST				23,534.00	23,534.00		0.00
VOLTA REGION							
NKWANTA SOUTH		19,406.00	71,880.00		71,880.00	19,406.00	
KRACHI EAST		147,485.33			147,485.33		0.00
KETA MUNICIPAL		13,277.00	4,137.00	27,037.14	44,451.14		0.00
KETU SOUTH		43,842.63			43,842.63		0.00
KADJEBI		34,808.70		69,799.00	0.00	104,607.70	
ADAKLU ANYIGBE				9,594.00	9,594.00		0.00
HO MUNICIPAL			21,201.77		21,201.77		0.00
JASIKAN			27,300.00		27,300.00		0.00
NKWANTA NORTH			46,469.00	10,780.00	46,469.00	10,780.00	
SOUTH DAYI			10,000.00		10,000.00		0.00
AGOTIME				8,535.78	8,535.78		0.00
WESTERN REGION							
SHAMA		95,483.78			95,483.78		0.00
TOTAL		978,150.19	898,870.17	847,527.93	1,996,040.14	728,508.15	

APPENDIX G

UNACCOUNTED FUEL							
	2010	2011	2012	AMOUNT	OUTSTANDING		
	AMOUNT	AMOUNT	AMOUNT	RECORDED	AMOUNT		
	GH¢	GH¢	GH¢	GH¢	GH¢		
ASHANTI REGION							
SEKYERE AFRAM PLAINS	950.00			950.00	0.00		
EJURA SEKYEREDUMASI	6,650.00			6,650.00	0.00		
OFFINSO SOUTH		66,589.50		66,589.50	0.00		
OFFINSO NORTH		18,349.23		18,349.23	0.00		
ASANTE AKIM SOUTH			7,797.00	0.00	7,797.00		
ATWIMA KWANWOMA			16,800.00	16,800.00	0.00		
ATWIMA NWABIAGYA			8,897.27	8,897.27	0.00		
KWABRE EAST			19,102.15	5,567.00	13,535.15		
BRONG AHAFO REGION							
WENCHI MUNICIPAL	16,570.00			16,570.00	0.00		
BEREKUM MUNICIPAL	51,508.24	43,710.45	23,939.00	119,157.69	0.00		
SUNYANI MUNICIPAL	11,661.54			11,661.54	0.00		
DORMAA MUNICIPAL	28,545.50			28,545.50	0.00		
ASUNAFO NORTH	1,594.60			1,594.60	0.00		
ASUNAFO SOUTH	9,127.80			9,127.80	0.00		
NKORANZA SOUTH	11,253.09			0.00	11,253.09		
ATEBUBU-AMANTIN		39,932.56		39,932.56	0.00		
PRU		34,470.18	18,686.94	53,157.12	0.00		
SENE WEST		68,304.74		68,304.74	0.00		
DORMAA WEST			3,442.00	3,442.00	0.00		
NKORANZA NORTH			4,934.00	4,934.00	0.00		
SENE EAST			26,004.23	26,004.23	0.00		
CENTRAL REGION							
ABURA ASEBU KWAMANKESE	13,367.62	7,622.48		7,622.48	13,367.62		
AJUMAKO/ENYAN ESIAM	10,002.00			10,002.00	0.00		
CAPE COAST METRO		10,751.00		10,751.00	0.00		
ASSIN NORTH		59,001.73		0.00	59,001.73		
GOMOA EAST		17,169.40		17,169.40	0.00		
MFANTSEMAN MUNICIPAL	31,955.85	31,350.54		63,306.39	0.00		
UPPER DENJYIRA EAST		8,086.00		0.00	8,086.00		
EASTERN REGION							
BIRIM CENTRAL	17,129.06			0.00	17,129.06		
KWAHU AFRAM PLAINS NORTH	18,978.50			18,978.50	0.00		
AKUAPEM NORTH		12,396.00		12,396.00	0.00		
LOWER MANYA KROBO		2,803.00		2,803.00	0.00		

APPENDIX G

GREATER ACCRA REGION						
DANGME WEST (SHAI OSU)	10,314.62			10,314.62	0.00	
NORTHERN REGION						
YENDI	70,662.20			0.00	70,662.20	
TOLON/KUMBUNGU			12,616.00	0.00	12,616.00	
UPPER WEST REGION						
SISSALA WEST	4,462.90			4,462.90	0.00	
VOLTA REGION						
ADAKLU			2,932.00	0.00	2,932.00	
KADJEBI			21,019.85	0.00	21,019.85	
WESTERN REGION						
BIBIANI/ANHWIASO BEKWAI	18,395.38	40,250.93	45,885.77	104,532.08	0.00	
JOMORO		32,763.70		0.00	32,763.70	
SEFWI AKONTOMBRA			16,067.00	16,067.00	0.00	
TOTAL	333,128.90	493,551.44	228,123.21	659,578.17	270,163.40	

APPENDIX H

NON-DEDUCTION OF WITHHOLDING TAX						
	2010	2011	2012	AMOUNT	AMOUNT	
	TAX VALUE	TAX VALUE	TAX VALUE	DEDUCTED	OUTSTANDING	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
ASHANTI REGION						
OBUASI MUNICIPAL				0.00	4,000.00	
AHAFO ANO NORTH	4,000.00					
SEKYERE EAST	1,985.63		1,295.53	1,985.63	1,295.53	
ASOKORE MAMPONG	2,656.77			2,656.77	0.00	
ASANTE AKIM NORTH			625.00	625.00	0.00	
OFFINSO NORTH			271.50	271.50	0.00	
			1,500.00	1,500.00	0.00	
BRONG AHAFO REGION						
ATEBUBU-AMANTIN	2,041.44			0.00	2,041.44	
SUNYANI MUNICIPAL	622.00			0.00	622.00	
DORMAA MUNICIPAL	2,685.07			0.00	2,685.07	
TANO NORTH		529.00		0.00	529.00	
ASUNAFO NORTH			1,701.15	1,701.15	0.00	
ASUNAFO SOUTH		9,364.40	5,148.12	14,512.52	0.00	
DORMAA WEST			1,100.00	1,100.00	0.00	
KINTAMPO SOUTH		2,000.00	1,616.90	1,616.90	2,000.00	
TAIN			4,743.80	4,743.80	0.00	
CENTRAL REGION						
TWIFI HEMANG DENKYIRA	899.54			899.54	0.00	
MFANTSEMAN	2,175.48			0.00	2,175.48	
CAPE COAST METRO		6,187.60		6,187.60	0.00	
KOMENDA-EDINA AGUAFO		168.10		168.10	0.00	
GOMOA EAST			524.85	524.85	0.00	
EASTERN REGION						
EAST AKIM MUNICIPAL	450.00			450.00	0.00	
BIRIM NORTH	2,921.30	1,630.00	630.00	0.00	5,181.30	
KWAHU EAST	2,852.33			2,852.33	0.00	
KWAHU AFRAM PLAINS NORTH	1,290.00	13,610.58		4,659.89	10,240.69	
FANTEAKWA	1,011.80		1,240.85	2,252.65	0.00	
AKUAPEM NORTH		705.5		705.5	0.00	
ASUOGYAMAN		3,698.50		3,061.60	636.90	
AKYEMANSA		2,099.00		2,099.00	0.00	
BIRIM CENTRAL		3,508.10	2,750.00	3,508.10	2,750.00	
KWAHU WEST		5,750.95		5,750.95	0.00	
NEW JUABEN		1,094.50		1,094.50	0.00	
DENKYEMBOUR			1,525.75	1,525.75	0.00	
UPPER WEST AKIM			252.52	252.52	0.00	

APPENDIX H

NORTHERN REGION						0.00	1,156.05
CHEREPONI		1,156.05				0.00	954.99
SAVELUGU		954.99				615.05	0.00
ZABZUGU/TATALE		615.05		2,639.00		0.00	2639.00
BOLE				797.20		0.00	797.20
NANUMBA SOUTH				1,802.92		1,802.92	0.00
TAMALE METROPOLITAN							
UPPER EAST REGION						0.00	1,387.78
GARU-TEMPANE			1,387.78			558.70	0.00
KASSENA NANKANA EAST				558.70		0.00	2,925.55
TALENSI NABDAN				2,925.55		912.35	0.00
BAWKU MUNICIPAL				912.35			
UPPER WEST REGION						568.15	0.00
WA WEST		568.15		981.80		981.80	3,189.95
NADOWLI		3,189.95				2,500.00	0.00
LAMBUSSIE/KARNI		2,500.00		276.75		276.75	0.00
SISSALA WEST							
VOLTA REGION						5,748.23	2,114.84
JASIKAN		4,882.67	2,980.40			0.00	4,240.59
KRACHI EAST		2,318.16		1,922.43		2,250.00	0.00
KETU SOUTH		1,050.00	1,200.00			2,287.46	0.00
KPANDO			2,287.46			338.60	2,117.48
NKWANTA NORTH			1,778.88				0.00
TOTAL		42,826.38	59,980.75	38,081.27	87,325.04	53,563.36	

APPENDIX I

NON REMITTANCE OF WITHHOLDING TAX						
	2010	2011	2012	AMOUNT	OUTSTANDING	
	TAX VALUE	TAX VALUE	TAX VALUE	REMITTED	AMOUNT	
	GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION						
KUMASI METROPOLITAN		3,983.60	3,017.75	7,001.35	0.00	
EJURA SEKYEREDUMASI		5,791.00		5,791.00	0.00	
BRONG AHAFO REGION						
WENCHI MUNICIPAL	8,642.00			8,642.00	0.00	
NKORANZA SOUTH	3,239.40			0.00	3,239.40	
ATEBUBU-AMANTIN	2,267.31			0.00	2,267.31	
SUNYA MUNICIPAL	348.00			348.00	0.00	
JAMAN SOUTH		11,195.40		11,195.40	0.00	
TANO NORTH		1,209.31	3,833.95	0.00	5,043.26	
DORMAA WEST			102.50	102.50	0.00	
CENTRAL REGION						
ABURA/ASEBU/KWAMANKESE	6,819.01			6,819.01	0.00	
AJUMAKO-ENYAN ESIAM			2,633.01	2,633.01	0.00	
EASTERN REGION						
AKUAPEN NORTH	6,544.60	4,881.11		11,425.71	0.00	
BIRIM SOUTH	213.72		7,272.00	7,485.72	0.00	
BIRIM CENTRAL			2,750.00	2,750.00	0.00	
EAST AKIM		2,395.93		2,395.93	0.00	
LOWER MANYA KROBO		1,650.00	1,385.00	1,385.00	1,650.00	
SUHUM KRABOA/COALTAR		1,056.00	2,251.01	3,307.01	0.00	
FANTEAKWA	1,011.80		5,670.32	6,682.12	0.00	
ASUOGYAMAN			4,239.20	4,239.20	0.00	
UPPER MANYA KROBO			5,548.44	4,758.00	790.44	
AKUAPEN SOUTH			4,963.90	4,963.90	0.00	
KWAHU AFRAM PLAINS NORTH		13,610.58	14,574.13	27,933.98	250.73	
KWAHU AFRAM PLAINS SOUTH			7,541.30	7,541.30	0.00	
AYENSUANO			1,000.00	1,000.00	0.00	
GREATER ACCRA REGION						
GA SOUTH			30,686.09	3,358.46	27,327.63	
DANGME WEST (SHAI-OSU)			5,146.92	5,146.92	0.00	
NORTHERN REGION						
CHEREPONI	3,030.70			3,030.70	0.00	
KARAGA	569.15			569.15	0.00	
EAST GONJA		18,673.36		0.00	18,673.36	

APPENDIX I

NANUMBA NORTH			2,629.65		2,629.65	0.00
TAMALE METROPOLITAN				29,968.00	29,968.00	0.00
SAWLA/TUNA/KALBA				5,062.11	5,062.11	0.00
NANUMBA SOUTH				7,588.42	7,588.42	0.00
UPPER EAST REGION						
BUILSA		4,292.79			4,292.79	0.00
KASSENA/NANKANA		633.12			633.12	0.00
UPPER WEST REGION						
NADOWLI		6,701.87		5,592.91	5,000.00	7,294.78
LAWRA				5,703.13	5,703.13	0.00
SISSALA WEST				11,794.33	11,794.33	0.00
VOLTA REGION						
HO MUNICIPAL			3,216.45		3,216.45	0.00
NKWANTA SOUTH			6,633.30		0.00	6,633.30
KETU SOUTH				9,206.62	0.00	9,206.62
KETA MUNICIPAL				1,382.61	698.00	684.61
AFADZATO				682.80	0.00	682.80
WESTERN REGION						
SENKONDI/TAKORADI METRO.			5,990.74		5,890.76	99.98
WASSA AMENFI WEST				230.00	0.00	230.00
WASSA AMENFI EAST				5,433.44	0.00	5,433.44
BIBIANI/ANHWIASO/BEKWAI				2,728.34	2,728.34	0.00
WASSA EAST				3,037.24	2,827.30	209.94
ELLEMBELLE				9,060.00	0.00	9,060.00
SEFWI AKONTOMBRA				13,804.24	13,804.24	0.00
MPOHOR				2,494.80	2,494.80	0.00
BIA WEST				1,733.10	0.00	1,733.10
TOTAL		44,313.47	82,916.43	218,117.61	244,836.81	100,510.70

APPENDIX J

PURCHASES FROM NON-VAT ENTITIES						
	2010	2011	2012	AMOUNT	OUTSTANDING	
	AMOUNT	AMOUNT	AMOUNT	PAID	AMOUNT	
	GH¢	GH¢	GH¢	GH¢	GH¢	
ASHANTI REGION						
AHAFO ANO NORTH	-	-	11,053.99	0.00	11,053.99	
AHAFO ANO SOUTH	-	-	78.99	0.00	78.99	
AMANSIE CENTRAL	-	-	271.19	0.00	271.19	
ASANTE AKIM CENTRAL	-	-	1,861.65	0.00	1,861.65	
ASANTE AKIM SOUTH	-	-	2,372.19	0.00	2,372.19	
MAMPONG	-	-	2,956.80	2,956.80	0.00	
SEKYERE SOUTH	-	-	8,361.85	0.00	8,361.85	
BRONG AHAFO REGION						
ATEBUBU-AMANTIN	-	-	3,158.03	0.00	3,158.03	
DORMAA EAST	-	-	1,442.55	0.00	1,442.55	
KINTAMPO SOUTH	-	-	12,717.12	0.00	12,717.12	
SUNYANI WEST	-	-	2,911.03	0.00	2,911.03	
TAIN	-	-	14,381.85	0.00	14,381.85	
TECHIMAN	-	-	6,746.69	0.00	6,746.69	
EASTERN REGION						
BIRIM CENTRAL	-	-	32,651.00	32,651.00	0.00	
BIRIM NORTH	-	-	10,216.00	0.00	10,216.00	
BIRIM SOUTH	-	-	46,156.00	0.00	46,156.00	
KWAHU AFRAM PLAINS NTH.	-	-	14,615.85	0.00	14,615.85	
NSAWAM ADOAGYIRI	-	-	5,700.00	5,700.00	0.00	
SUHUM	-	-	4,982.00	0.00	4,982.00	
UPPER MANYA KROBO	-	-	4,202.70	0.00	4,202.70	
NORTHERN REGION						
EAST GONJA	-	-	38,184.15	0.00	38,184.15	
SAVELUGU/NANTON SOUTH	-	-	27,180.16	0.00	27,180.16	
TAMALE METROPOLITAN	-	-	29,473.00	0.00	29,473.00	
UPPER EAST REGION						
KASSENA NANKANA WEST	-	-	7,396.00	7,396.00	0.00	
KASSENA NANKANA MUN.	-	-	17,150.75	0.00	17,150.75	
UPPER WEST REGION						
JIRAPA	-	-	2,885.81	0.00	2,885.81	
LAMBUSSIE KARNI	-	-	4,505.03	0.00	4,505.03	

APPENDIX J

VOLTA REGION							
AGOTIME			-	-	1,812.00	1,812.00	0.00
KRACHI EAST			-	-	754.49	0.00	754.49
KRACHI WEST			-	-	1,758.16	0.00	1,758.16
SOUTH DAYI			-	-	7,938.51	0.00	7,938.51
WESTERN REGION							
JUABOSO			-	-	3,633.00	0.00	3,633.00
PRESTAE HUNI VALLEY			-	-	888.00	888.00	0.00
SEKONDI-TAKORADI METRO			-	-	7,113.00	0.00	7,113.00
WASSA AMENFI WEST			-	-	16,460.55	0.00	16,460.55
TOTAL					353,970.09	51,403.80	302,566.29