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PERFORMANCE AUDIT REPORT OF THE AUDITOR- GENERAL ON THE MANAGEMENT OF FIXED ASSETS IN SELECTED MINISTRIES AND DEPARTMENT

This report has been prepared in compliance with Article 187(2) of the 1992 Constitution of Ghana and Section 13(e) of the Audit Service Act, 2000 (Act 584) for submission to Parliament in accordance with Section 20 of the Act.

**Johnson Akuamoah Asiedu
Auditor-General
Ghana Audit Service
October 2023**

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TRANSMITTAL LETTER

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23 October 2023

Dear Rt. Hon. Speaker,

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT OF FIXED ASSETS IN SELECTED MINISTRIES AND DEPARTMENTS

I have the honour, in accordance with Article 187(2) of the 1992 Constitution of Ghana, Sections 13(e) and 16 of the Audit Service Act, 2000 (Act 584) to present to you a performance audit report on the Management of Fixed Assets in selected Ministries and Departments.

2. All public institutions are required by the Public Financial Management (PFM) Act, 2016 (Act 921) to keep a functional fixed assets' register to assist account for, track, maintain, and protect their fixed assets so they last as long as they should.

3. Most assets owned by the government are fixed assets. A total of nearly GH¢205 billion was spent on land, plant, property, and equipment between 2019 and 2021, according to the Annual Report and Financial Statements on Central Government for the years ended 31 December 2019 to 2021.

4. The Controller and Accountant-General could not account for and report government fixed assets in a consolidated manner because Public Institutions were managing their assets separately at the unit level. As such, the reports did not give a reflection of the total fixed assets of the institutions to the Controller and Accountant-General's Department (CAG).

5. There has been public concern about the procurement, use, maintenance and protection of government assets considering the large sums of money used to acquire them.

6. In view of these, and in line with Section 13(e) and 19 of the Audit Service Act, 2000 (Act 584), this Performance Audit on the Management of the Fixed Assets by selected Ministries and Departments was commissioned.

7. We carried out the audit at selected MDAs and took samples from the Department of Feeder Roads (DFR), Ministry of Trade and Industry (MoTI), Ministry of Sanitation and Water Resources (MSWR), and Ministry of Roads and Highways (MRH). We examined recording of asset information in the asset register, asset maintenance, and asset protection covering the period from 2019 to 2021.

8. We found that the Fixed Assets Coordinating Unit (FACU) of the chosen Ministries and Department did not appropriately update their fixed assets' register. Not all assets were listed in the register of assets and those that were listed did not include all the necessary information that ought to be entered.

9. We also found during our site visit that the Ministry held additional assets associated with the Ayidan project, totalling GH¢10,453,924.00 but were not listed in the register of assets.

10. Additionally, we found that the Ministry lacked ownership documentation for the properties on which their buildings were located because the lands on which they are sited belong to the state, hence the Ministry does not have title deeds.

11. After reviewing vehicle files and conducting field inspections, we discovered that eight vehicles had issues with their engines, suspension systems, oil consumption, ABS, and clutch systems because of postponed maintenance.

12. We have made recommendations to the selected Ministries and Departments, the details of which are in this report to bring about improvement in their activities.

13. We also made recommendation to ensure that the MDAs maintain an accurate assets' register, the Heads of FACU in the MDAs are to monitor and oversee the Units' fixed assets operations.

A handwritten signature in black ink, appearing to read 'Johnson Asiedu', with a large, stylized initial 'J'.

**JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL**

**THE RIGHT HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA**

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LIST OF ABBREVIATIONS

CAGD	Controller and Accountant-General Department
CCTV	Closed Circuit Television
DFR	Department of Feeder Roads
DVLA	Driver Vehicle and Licensing Authority
FACU	Fixed Assets Coordinating Unit
GDP	Gross Domestic Product
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GV	Government Vehicle
IGF	Internally Generated Fund
IPSAS	International Public Sector Accounting Standards
IMF	International Monetary Fund
L.I.	Legislative Instrument
MDAs	Ministries, Departments and Agencies
MoTI	Ministry of Trade and Industry
MRH	Ministry of Roads and Highways
MSWR	Ministry of Sanitation and Water Resources
PFM	Public Financial Management
PFMR	Public Financial Management Regulation
SHC	State Housing Company

EXECUTIVE SUMMARY

According to the Public Financial Management Regulations, 2019 (L.I. 2378), Fixed Assets include land, buildings, vehicles, and equipment which a government institution controls and uses in its operations to generate revenue or provide services and are expected to be in use for more than one year.

2. Fixed asset is the largest component of government assets portfolio. According to the Annual Report and Financial Statements on Central Government for the years ended 31 December 2019 to 2021, a total of about GH¢205 billion was spent on land, plant, property, and equipment between 2019 to 2021.

3. The Public Financial Management (PFM) Act, 2016 (Act 921) requires, all public institutions to maintain a functional fixed asset register to help account for, track, maintain, and safeguard their fixed assets to prevent them from deteriorating and serve for as long as they are expected.

4. However, there have been public concerns about how Government Assets are managed. For instance, in March 2017 the Senior Minister, Yaw Osafo-Marfo expressed worry over the fact that the fixed assets registers maintained by the Ministries, Departments and Agencies were not serving their useful purposes in the management of government's fixed assets¹. Also, an editorial published on 14 March 2020, by dailyguidenetwork.com indicated that the public purse must be protected through proper and prudent management of fixed assets of state agencies since a lot of state funds goes into the purchases of the assets.²

¹ Bokpe S.J. (2017) No ministry has asset register-Senior Minister [Online] Available from: <https://www.graphic.com.gh/news/politics/no-ministry-has-asset-register-senior-minister.html> [Accessed on 12 March 2021]

² <https://dailyguidenetwork.com/?s=dwindled+maintenance+culture> accessed on 7 September 2021

5. In an article (authored by Alhaji Alhasan Abdulai) published on 25 March 2014, on modernghana.com website titled “Government Must Insure All Government Buildings, Vehicles and Equipment”, the writer expressed the concern that, there are many government vehicles, buildings and other property that are not insured and so anytime something happened to them, they would be lost forever.³

6. Based on these concerns, the Auditor-General commissioned an audit on the Management of Fixed Assets in accordance with Section 13(e) of the Audit Service Act, 2000 (Act 584).

What we did

7. We assessed whether selected Ministries Departments and Agencies (MDAs) adequately:

- updated their fixed assets registers,
- maintained their vehicles and buildings, and
- protected their vehicles and buildings for effective services delivery.

8. We reviewed relevant documents and interviewed key persons involved in the management of vehicles and buildings at the selected MDAs. We also sampled vehicles and buildings to find out whether they were managed as expected.

What we found

Updating fixed assets register

9. We noted that the Fixed Assets Coordinating Units (FACU) of the selected MDAs did not adequately maintain their fixed asset registers. We noted that not all Assets especially buildings were captured in the asset registers. Also, Assets

³ <https://www.modernghana.com/news/531748/government-must-insure-all-government-buildings-vehicles-an.html> accessed on 8 September 2022.

(buildings and vehicles) which were captured in the register did not have all their requisite detailed information recorded in the Asset registers. In our opinion the lapses were due to negligence by officers responsible for maintaining the registers and inadequate supervision on the part of the heads of the FACU.

Protection of fixed assets

10. We noted that the selected MDAs did not adequately implement mechanisms to protect/secure their vehicles and landed properties which in our opinion was due to inadequately planning and budgeting for the protection of their assets.

Maintenance of fixed assets

11. We noted that, aside the Ministry of Sanitation and Water Resources which adequately maintained its assets, the other MDAs generally focused on maintaining vehicles at their head offices. Generally, the buildings at their head offices as well as assets in the other regional offices were not adequately maintained.

12. This in our opinion was due to inadequate planning and budgeting for maintenance activities.

The way forward

- To enhance effective management of fixed assets in the MDAs, we recommended that the Heads of FACU in the MDAs should monitor and supervise the activities of the unit to ensure that the MDAs keep an up-to-date asset register.
- To ensure vehicles and buildings are adequately protected and maintained we recommended that the heads of the MDAs (Chief Directors) should,

- ensure that staff responsible for fixed asset management at their organisations across the nation are adequately trained on planning, budgeting and project implementation in relation to fixed asset management, and
- make funds available for implementation of plans to protect and maintain their vehicles and buildings.

13. Managements of the selected MDAs have agreed to the findings and accepted our recommendations and stated that necessary actions will be taken to implement them.

CHAPTER ONE

INTRODUCTION AND REASONS FOR THE AUDIT

According to the Public Financial Management Regulations, 2019 (L.I. 2378), Fixed Assets include land, buildings, vehicles, and equipment which a government institution controls and uses in its operations to generate revenue or provide services and are expected to be in use for more than one year.

2. Fixed Assets Management⁴ is an accounting process that seeks to track fixed assets for the purposes of accounting, preventive maintenance, theft deterrence and to track the location, quantity, condition, and depreciation status of the fixed assets.

3. The principal goal of fixed asset management is to enable an entity to meet its service delivery objectives efficiently and effectively⁵. Also, it ensures fixed asset values are accurately recorded in financial statements to avoid any potential overstatement or understatement of asset values. According to the 2019 International Monetary Fund (IMF)⁶ report, Country Report No. 19/368, it was estimated that Ghana's central government fixed assets were considered to be "exceptionally small, perhaps reflecting an undervaluation of infrastructure assets".

⁴ Aidoo D. (2017) Managing Fixed Assets as a Corporate Financial Strategy – The Accountants' Perspective [Online] Available from <https://ghanatalksbusiness.com/2017/10/managing-fixedassets-corporate-financial-strategy-accountants-perssperspective/> [Accessed on 12 March 2021]

⁵ Samoa Audit Office (2012) Fixed Assets Management Better practice guide. [online download] [Accessed on 12 March 2021]

⁶ International Monetary Fund (2019) Ghana: Selected Issues Paper, [Online Download], IMF Country Report No. 19/368, Washington, D.C. Available from https://www.elibrary.imf.org/view/IMF002/28569-9781513523385/28569-9781513523385_A002.xml?redirect=true pg. 22 [Accessed on 12 March 2021]

4. Fixed asset is the largest component of government assets portfolio. From the Annual Report and Financial Statements on General Government for the years ended 31 December 2019 to 2021, a total of about GH¢205 billion was spent on land, plant, property, and equipment between 2019 to 2021.

5. In managing fixed assets, the Public Financial Management (PFM) Act, 2016 (Act 921) requires, all public institutions to maintain a functional fixed asset register to help account for, track, maintain, and safeguard their fixed asset to prevent them from deteriorating and serve for as long as they are supposed to.

6. Government of Ghana could not account and report for its fix assets in a consolidated manner because each Public Institutions were managing their assets separately at the unit level. As such, the reports did not give true reflection of the total fixed asset of the institution to aid Controller and Accountant General Department (CAGD) to gather data and give an accurate report on Government fixed asset. An example was an article sighted on Graphic online published on 17 March 2017, where a Senior Minister expressed worry over the fact that the Government institutions did not have asset register that had inventory of all its properties⁷.

7. The Government introduced the International Public Sector Accounting Standards (IPSAS) in 2014 and the PFM Act 2016, to ensure that fixed assets are managed throughout its life cycle, thus from acquisition, transfer, maintenance, retirement, disposal, and stocktaking. However, due to the poor management of fixed asset register, absence of maintenance plan, inadequate maintenance, and

⁷ <https://www.graphic.com.gh/news/politics/no-ministry-has-asset-register-senior-minister.html>

poor protection of fixed assets the challenge of Government having access to accurate data on its fixed assets for planning and budgeting still exist.⁸

8. According to a graphic online publication dated 17 March 2017, the Senior Minister, Yaw Osafo-Marfo⁹ at the Institute of Economic Affairs roundtable discussion expressed worry over the fact that the fixed assets registers maintained by the Ministries, Departments and Agencies were not serving their useful purposes in the management of government's fixed assets.

9. Despite the efforts made by government over the years by introducing the International Public Sector Accounting Standards (IPSAS) in 2014, the PFM Act 2016 and PFM Regulations 2019, Operational and Accounting Guidelines for fixed assets management in 2018 to ensure that fixed assets are maintained and operate throughout its life span, challenges still exist in the management of fixed assets.

10. There have been public concerns about how Government Assets are managed. According to an article published by Nkrumah et al on Public Infrastructure Maintenance Practices in Ghana, the dearth of maintenance culture in Ghana is worrying, but the phenomenon is even more pronounced in the public sector. Lack of a supportive maintenance culture, come at a cost and there are not enough resources to maintain existing infrastructure, and non-maintenance also comes at a cost¹⁰.

⁸ Nkrumah ENK (2017) Public Infrastructure Maintenance Practices in Ghana. *Review Public Administration Management* [Online Download] 5:234 doi:10.4172/2315-7844.1000234

⁹ Bokpe S.J. (2017) No ministry has asset register-Senior Minister [Online] Available from: <https://www.graphic.com.gh/news/politics/no-ministry-has-asset-register-senior-minister.html> [Accessed on 12 March 2021]

¹⁰https://www.researchgate.net/profile/En-Nkrumah-2/publication/323083651_Public_Infrastructure_Maintenance_Practices_in_Ghana/links/5dcac76c92851c818049a99b/Public-Infrastructure-Maintenance-Practices-in-Ghana.pdf accessed on 5 October 2023

11. In an article (authored by Alhaji Alhasan Abdulai) published on 25 March 2014, on modernghana.com website titled “Government Must Insure All Government Buildings, Vehicles and Equipment”, the writer expressed the concern that, there are many government vehicles, buildings and other property that are not insured and so anytime something happened to them, they would be lost forever.¹¹

12. An editorial published on 14 March 2020, by dailyguidenetwork.com indicated that one of the missing habits in the management of state properties is maintenance culture. A lot of state funds go into purchases of fixed asset. It, therefore, behoves the heads of Government Institutions to ensure reckless use of their fixed asset is stopped and periodic maintenance regimen are applied strictly.¹²

13. Based on these concerns, the Auditor-General commissioned an audit on the Management of Fixed Assets in accordance with Section 13(e) of the Audit Service Act, 2000 (Act 584).

Purpose of the audit

14. The purpose of the audit was to ascertain whether the selected ministries and department captured records of assets into the fixed assets register, maintained, and protected fixed assets use for their operations.

Scope of the audit

15. We conducted the audit on MDAs and sampled Ministry of Roads and Highways (MRH), Ministry of Sanitation and Water Resources (MSWR), Ministry of Trade and Industry (MoTI) and Department of Feeder Roads (DFR). We looked

¹¹ <https://www.modernghana.com/news/531748/government-must-insure-all-government-buildings-vehicles-an.html> accessed on 8 September 2022.

¹² <https://dailyguidenetwork.com/?s=dwindled+maintenance+culture> accessed on 7 September 2021

at the capturing of the right details of assets into the asset register, maintenance of the assets and protection of the assets. The Audit covered the period 2019 to 2021 at Accra, Koforidua, Takoradi and Cape Coast.

Audit objectives

16. The objective of the audit was to assess whether the selected Ministries and Department:

- Completely updated their fixed assets (Numbers, specification, and status),
 - a. Maintained fixed assets, and
 - b. Protected fixed assets for effective delivery of services. Whether:
 - Necessary preventive mechanisms to eliminate theft and loss of fixed assets were put in place.
 - Insurance Certificates were renewed.
 - Vehicles were registered with GV number plate.
 - Ownership documentations were secured for vehicles and buildings.

Audit questions and assessment criteria

17. The audit questions, assessment criteria and sources used to assess the management of fixed assets in the selected ministries and department is attached as Appendix A.

Audit standards

18. We carried out the audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), relevant to performance auditing. These are: ISSAI 100-Fundamental Principles of Public-Sector Auditing, ISSAI 300-Fundamental Principles of Performance Auditing, and ISSAI (3000-3100)

Performance Audit Guidelines. These standards require that the audit is planned and performed to obtain sufficient and appropriate evidence. It is also to provide a reasonable basis for the findings and conclusions based on the audit objectives.

Audit sampling

19. There are 34 Ministries with their Departments and Agencies in Ghana, the team selected three Ministries and one Department, because they all have the same characteristics in the management of fixed assets. The team focused on Vehicle and buildings because they are capital assets and the cost involved in acquiring them are high.

Audit methodology

20. We carried out the audit by reviewing documents, interviewing officials, and inspecting sampled vehicles and buildings.

Document review

21. The audit team reviewed documents to gather and analysed data to answer our audit questions. We reviewed the Fixed Assets Register, Vehicle User Policy Guidelines, Transport Policy, Estate Files, Vehicle Files, Internal Audit Reports, Vehicle Allocation Files, Fixed Assets Coordinating Unit File (FACU) and Minutes of Meetings of Fixed Assets Coordinating Unit (FACU). Document reviewed and the reason for the review is attached as Appendix B.

Interviews

22. The team interviewed key officials in charge of management of fixed assets in the selected Ministries and Department. The interviews were carried out to corroborate the information gathered from document reviews. We interviewed the Chief Director, Transport and Estate Officers, Internal Auditors, Heads of Fixed

Assets Coordinating Unit (FACU) and Heads of Account of the selected Ministries and Department. List of officials interviewed, and reasons are attached as Appendix C.

Inspection

23. The team visited the transport yard to check if the vehicles have valid insurance, road worthy certificate, Government vehicle registration number, embossment, fire extinguishers, first aid box, toolbox, logbooks, vehicle tracking devices, vehicle identification number, colour of the vehicle and vehicle model and make. The team also visited the various locations of the buildings to check firefighting equipment, CCTV cameras, and if they were maintained.

CHAPTER TWO

DESCRIPTION OF MANAGEMENT OF FIXED ASSETS IN GHANA

24. Ghana has 34 Ministries with their Departments and Agencies (MDAs). The operations of these MDAs involve the use of fixed assets that are critical in addition to other resources such as funding and staffs to deliver services to the public.

25. Before 2012, the Government's policy on the preparation of financial statement on fixed assets was on cash basis of accounting where fixed assets are recorded as expenses when they are purchased, rather than being spread out over their useful lives. This means that the full cost of the asset is expensed in the year of purchase, rather than being gradually depreciated over several years.

26. This resulted in several problems for fixed asset management, including inaccurate financial statements and difficulty in tracking fixed assets. This policy was inconsistent with International best practice as it did not reflect the real value of Government fixed assets¹³.

27. According to the Controller and Accountant-General's Department (CAGD), the records of fixed assets kept by few institutions which tried to maintain the list of their assets were usually not complying with the International Public Sector Accounting Standards and Public Financial Management Act which requires, Fixed Assets to be properly recognised and disclosed in the General-Purpose Financial Reports of Covered Entities.

¹³ Controller and Accountant Generals Department (2018) Fixed Assets Management - operational and accounting guidelines [online download] [Accessed on 12 March 2021]

28. From 2012, government decided to implement the fixed asset module in the Ghana Integrated Financial Management Information System (GIFMIS) to maintain adequate records including fixed assets register for Covered Entities. The fixed asset register under the GIFMIS is a standardised record of fixed assets which contains detailed information of fixed assets that a Covered Entity controls, know where they are, and how they are used and by whom.

29. Government adopted IPSAS in November 2014 as the framework for reporting by Covered Entities towards ensuring improved accountability and transparency relating to the public accounts of Ghana. IPSAS requires Fixed Assets to be properly recognised and disclosed in the General-Purpose Financial Reports of Covered Entities.

30. The Government of Ghana introduced policies and regulations for the management of fixed assets such as the Public Procurement (Amendment) Act, 2016, (Act 914) and PFM Act, 2016 (Act 921). Section 52 of the PFM Act allows MDAs to be autonomous in the management of their fixed assets in ensuring that proper control systems exist for the custody and management of assets. The Public Procurement (Amendment) Act, 2016 (Act 914), provides guidelines on the acquisition and disposal of Fixed Assets by MDAs.

31. In the year 2018, the CAGD issued Accounting Manual for Covered Entities that provides broad based instructions to users on the various areas of financial management. It was expected that officers involved in the management of fixed assets would be guided by the provisions of the manual. The CAGD had provided guidelines and instructions for the implementation of the provisions of the PFM law in relation to Fixed Asset Management where it was deemed necessary.

32. Also, in 2019, the Government of Ghana enacted a regulation to the PFM Act (Public Financial Management Regulations, 2019 (L.I. 2378)). Regulation 156 of the PFM Regulations, 2019 (L.I. 2378) mandates, the Principal Spending Officer of a covered entity to establishment a Fixed Asset Coordinating Unit (FACU) whose role is to ensure a central coordination and execution function of a Covered Entity's fixed asset management.

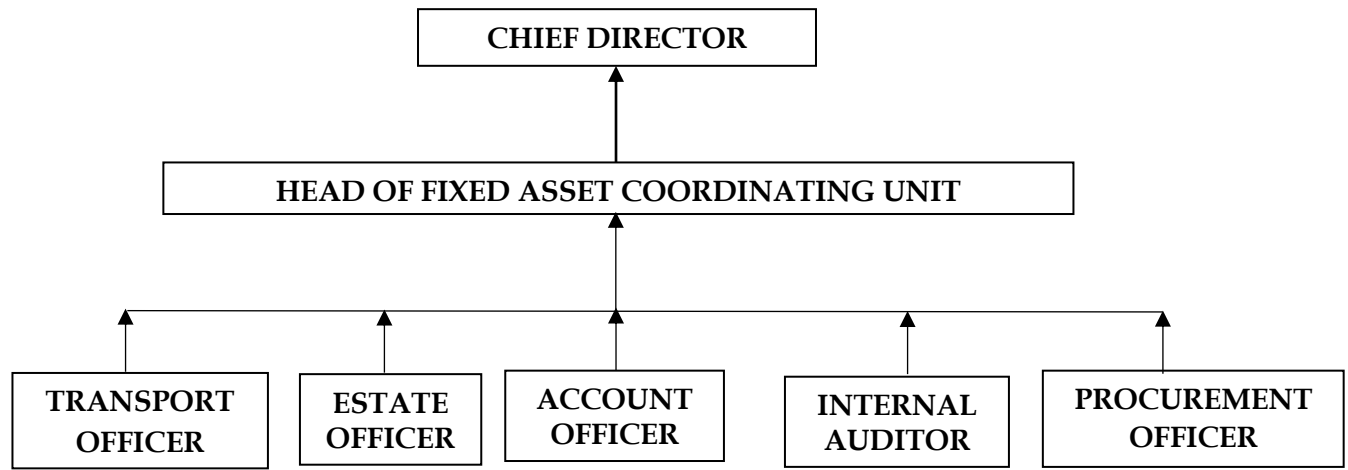
Legal mandate

33. The Public Financial Management Act, 2016 (Act 921), Public Financial Management Regulations, 2019, (L.I. 2378), Public Procurement (Amendment) Act, 2016 (Act 914), and the Government of Ghana Fixed Assets Management Operational and Accounting Guideline has vested the management of fixed assets to all Heads of MDAs who are to ensure that proper control systems exist for the custody and management of fixed assets.

34. The Controller and Accountant-General's Department (CAGD) developed the Government of Ghana Fixed Assets Management Operational and Accounting Guideline to assist responsible officers within a Covered Entity in the management of Fixed Assets. The purposes of the guideline are:

- i. To support Covered Entities effort to set up their fixed assets register.
- ii. To provide guidance to Covered Entities regarding the maintenance of the Fixed Assets Register.

Organogram for Fixed Assets Coordinating Unit



Source: Audit team's compilation, November 2022

The fixed assets management cycle

Acquisition

35. The acquisition including the procurement process of fixed assets must be conducted in compliance with Public Procurement Act, 2003 (Act 663) as amended in 2012 and 2016 (Act 914).

Capturing details of asset into the asset register

36. This process is where the covered entity captures details such as cost, location, date placed in service, description of asset, cost centre using asset, serial number, manufactures name, model number and year etc. of the various assets into the asset register after acquisition. The fixed asset register covers all asset categories (Transport Equipment; Buildings and Other Structures; Infrastructure; Lands; Other Machinery and Equipment; Furniture and Fittings; Heritage assets and Intangible assets) which were purchased up to the day data collection started and should be updated when new assets are acquired.

Protective mechanisms to safeguard the asset

37. This is the process the covered entity provides mechanisms such as insurance, tracking devices, embossment and inscription, and fire extinguishers.

Transfer and allocation of asset

38. Fixed Assets can be transferred by a Covered Entity from

- i. one person to another,
- ii. one location to another,
- iii. one section /division to another, or
- iv. one Covered Entity to another.

39. In each of the above-mentioned “transfers,” the Fixed Assets Register entry for the asset moved must be maintained to reflect the new location, responsible party, and/or user unit. It is the responsibility of the FACU to coordinate this update and to ensure that the Fixed Assets Register accurately always reflects the status and location of the asset.

Maintenance of asset

40. Divisions/Sections responsible for the various categories of assets shall ensure regular and required maintenance of fixed assets of the Covered Entity. When an asset is removed from use for maintenance, the appropriate Section shall inform the FACU of the maintenance event. It is the responsibility of the FACU to update the Fixed Assets Register to reflect the current status as “Undergoing Service.” When the asset has been maintained, the status of the asset must be changed back to “In Use.” The Fixed Assets Register at all times should accurately reflect the status and location of the assets.

Retirement of asset

41. Each asset identified in the Fixed Assets Register has an expected useful life. When the end of that useful life has been reached or when the condition of the asset has degraded to the point that it is no longer useful, an asset is eligible to be “retired.” When the Covered Entity determines that the asset is no longer useful, a retirement process is executed to ensure that the asset is assessed for usefulness before it is disposed of. When an Asset is “retired,” the Fixed Assets Register should be updated to indicate that the current Status of the Asset is “Retired.” In addition, if the asset is removed from its current location to a location where assets are stored for potential retirement, then the location of the asset should also be updated in the Fixed Assets Register. It is the responsibility of the FACU to coordinate this updating and to ensure that the Fixed Assets Register accurately reflects the status and location of the asset at all times.

Disposal of assets

42. Assets that have become unserviceable, obsolete, redundant, or surplus to requirement should be disposed of in accordance with Public Financial Management Act, 2016 (Act 921) and Public Procurement Act, 2003 (Act 663) as amended. Using the Fixed Assets Register data, a list of assets designated for disposal can be generated to initiate a disposal process.

43. In order to make this possible, it is recommended that unserviceable, irreparable, and obsolete assets should be identified and recorded in the Fixed Assets Register during the stocktaking process. An asset can be assessed as unserviceable, irreparable, and obsolete based on asset disposal policy of the Covered Entity in conjunction with a management report on repairs/ maintenance

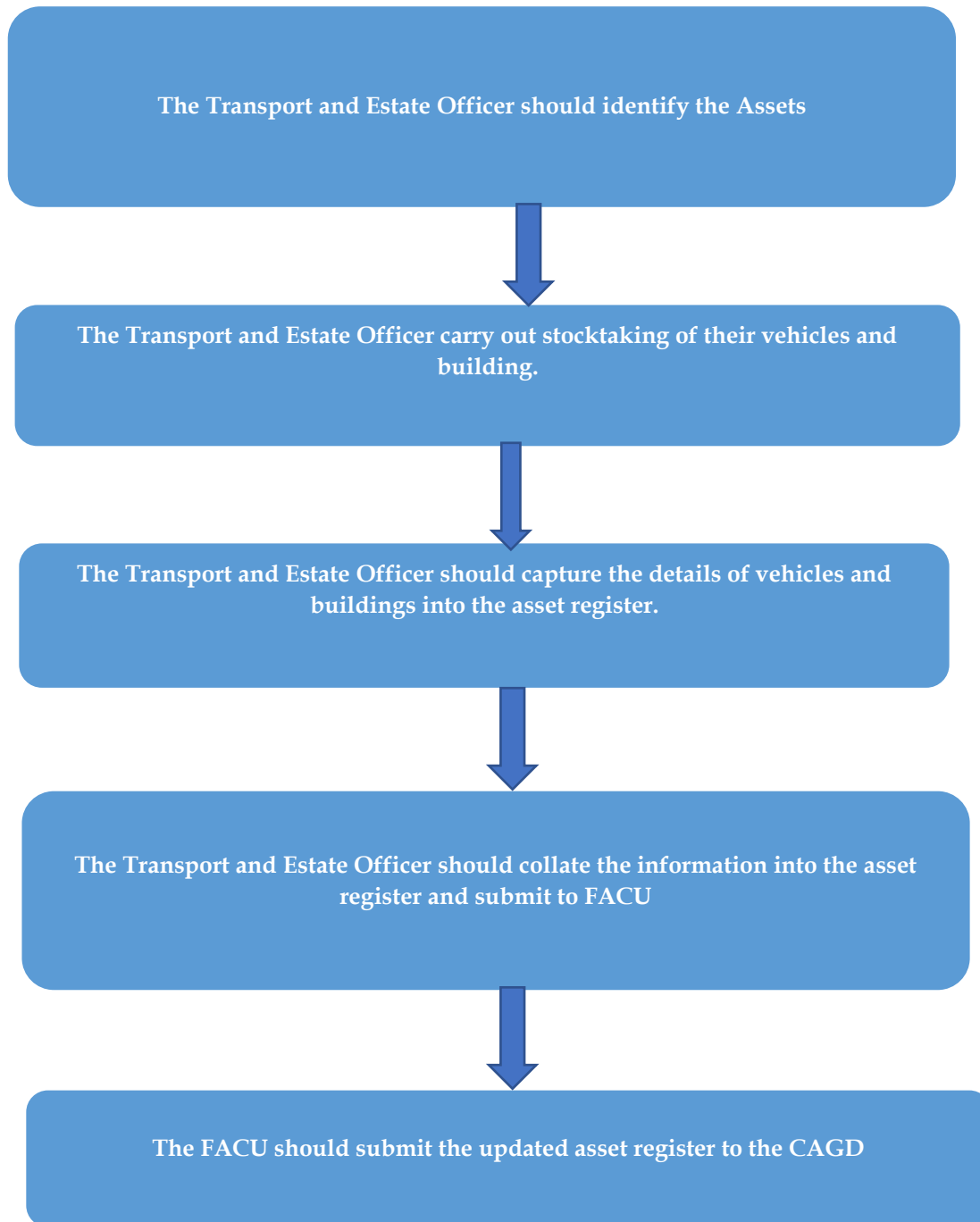
request or work results, in which case, the officer responsible (Storekeeper, Estate Officer or Accountant) should record the assessment in the Fixed Assets Register. Options of disposal methods include Transfer to other Government Department or Public Entity; Sale by Public Tender; Sale by Public Auction; Destruction, Dumping/ Burying.

Process description

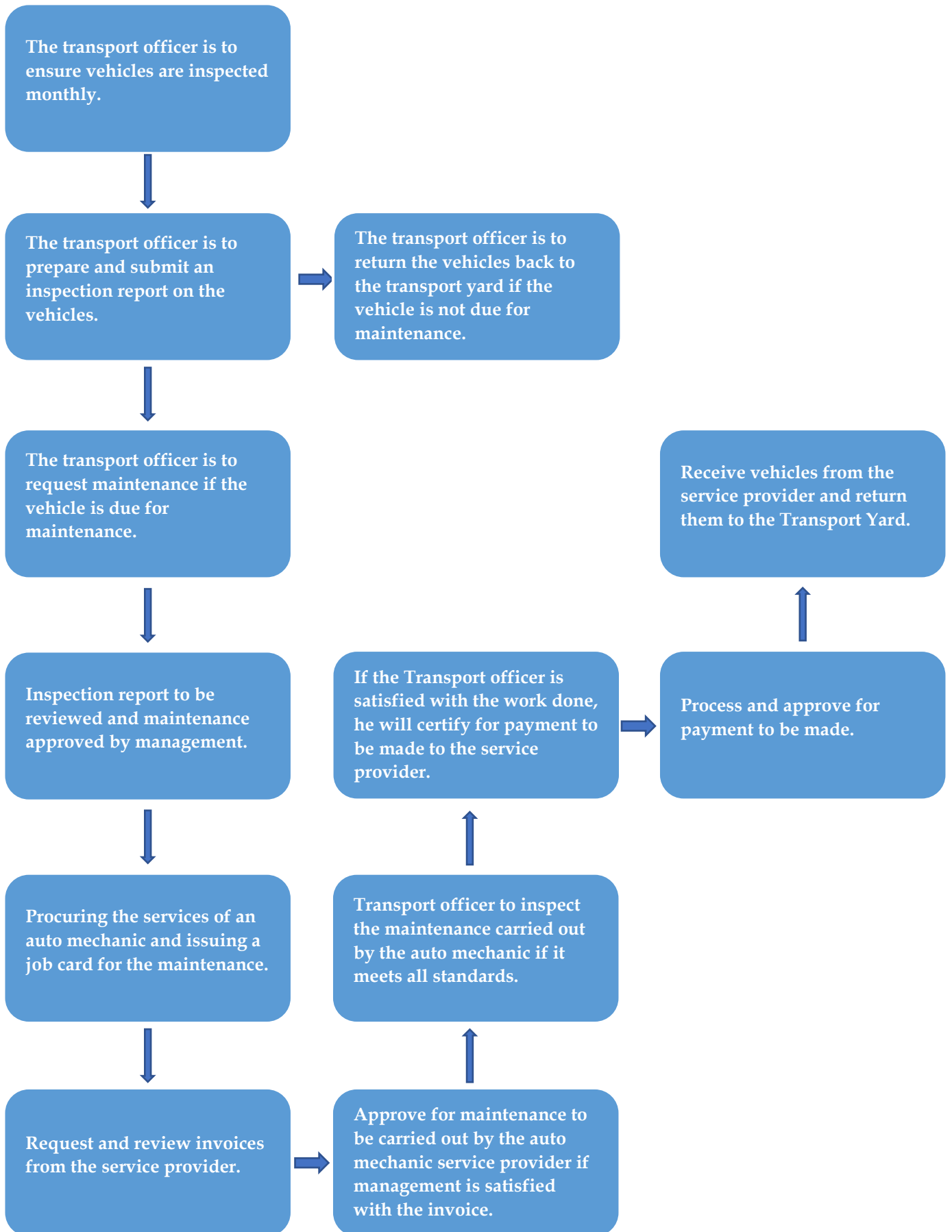
44. Process description of management of vehicles and buildings is captured under the following headings. Details are shown in Appendix D.

- i. Capturing the right details of assets into the asset register
- ii. Maintenance of vehicles and buildings
- iii. Protection of vehicles and buildings

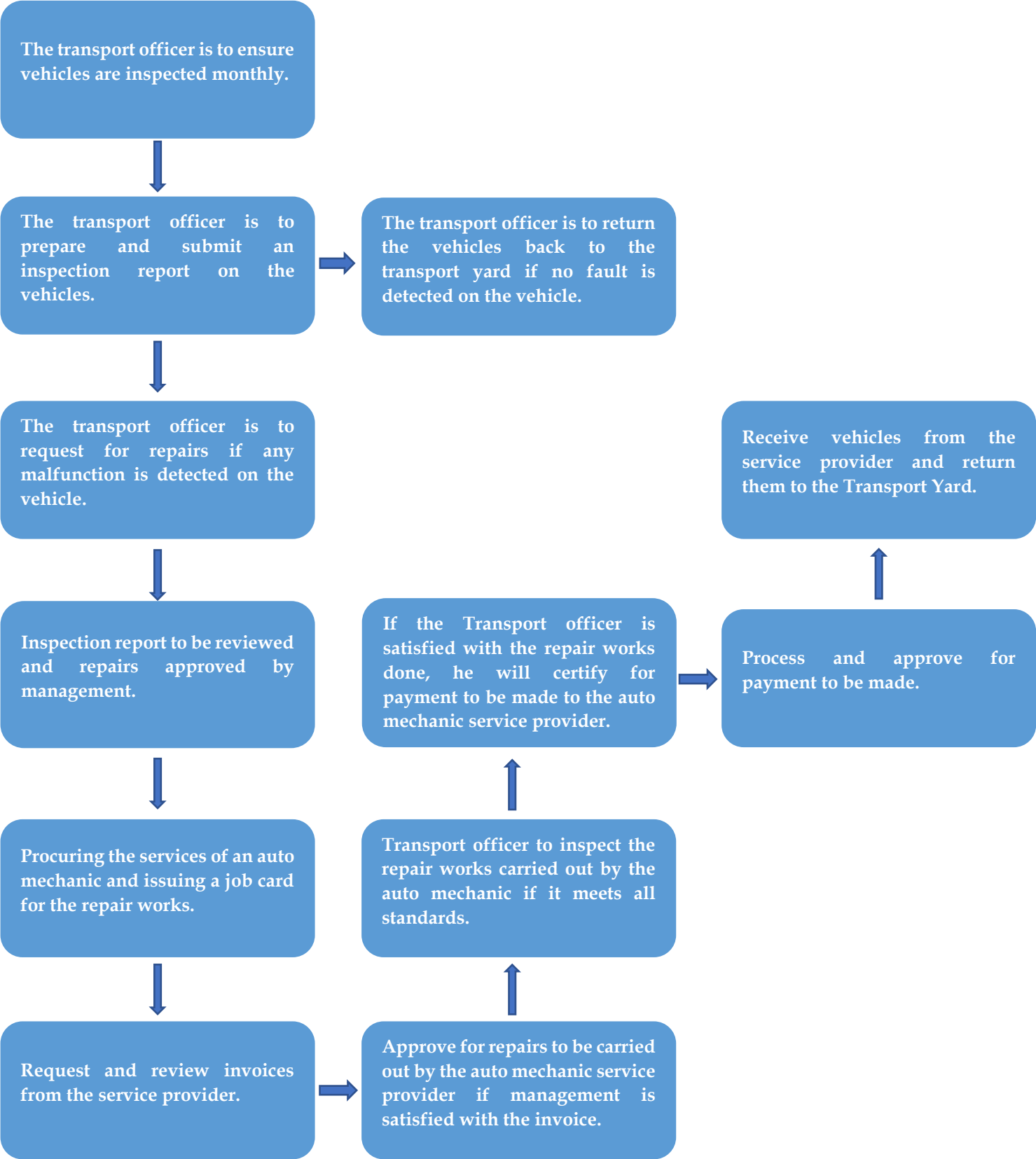
Capturing the right details of vehicles and buildings into the asset register



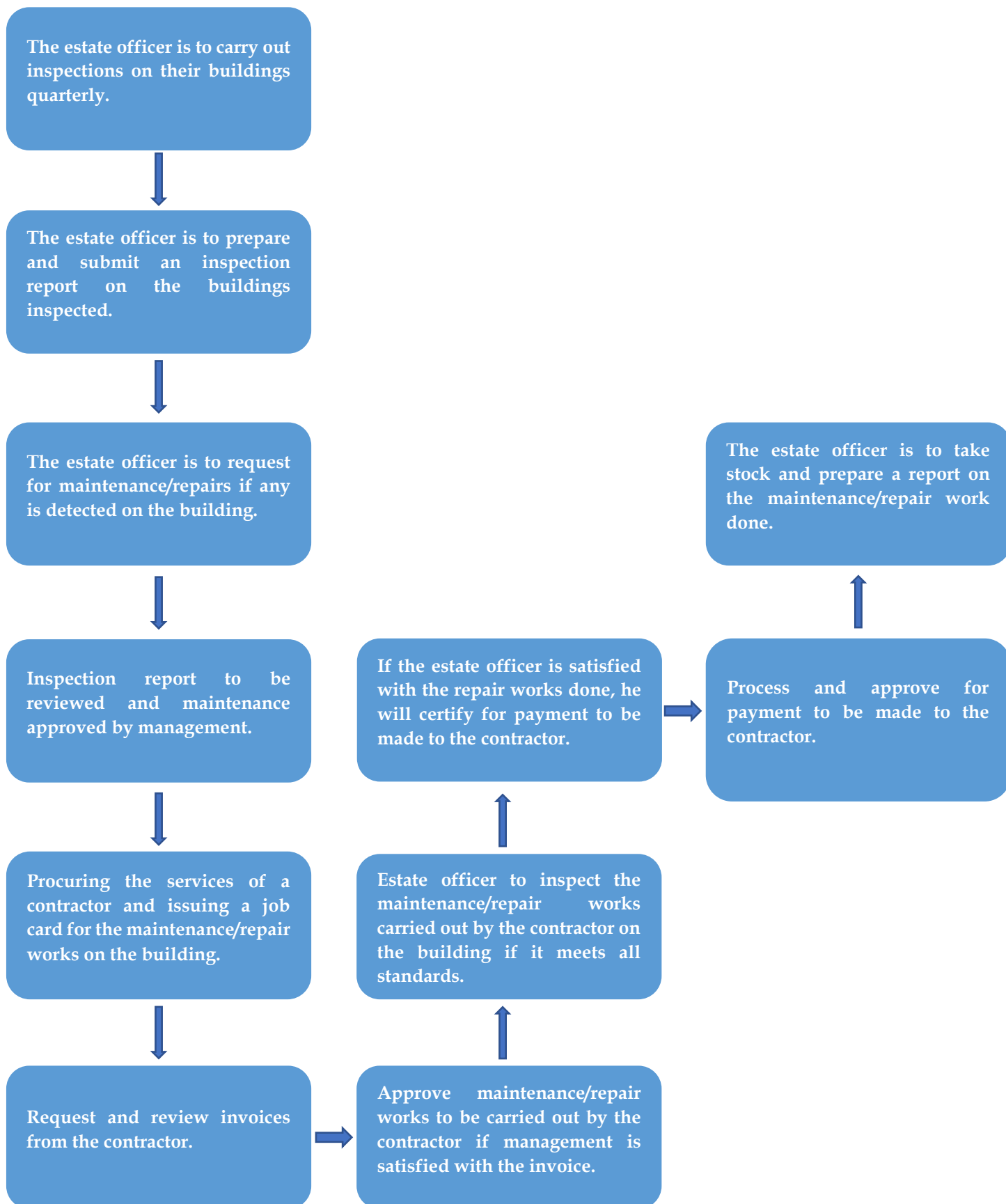
Routine maintenance for vehicles



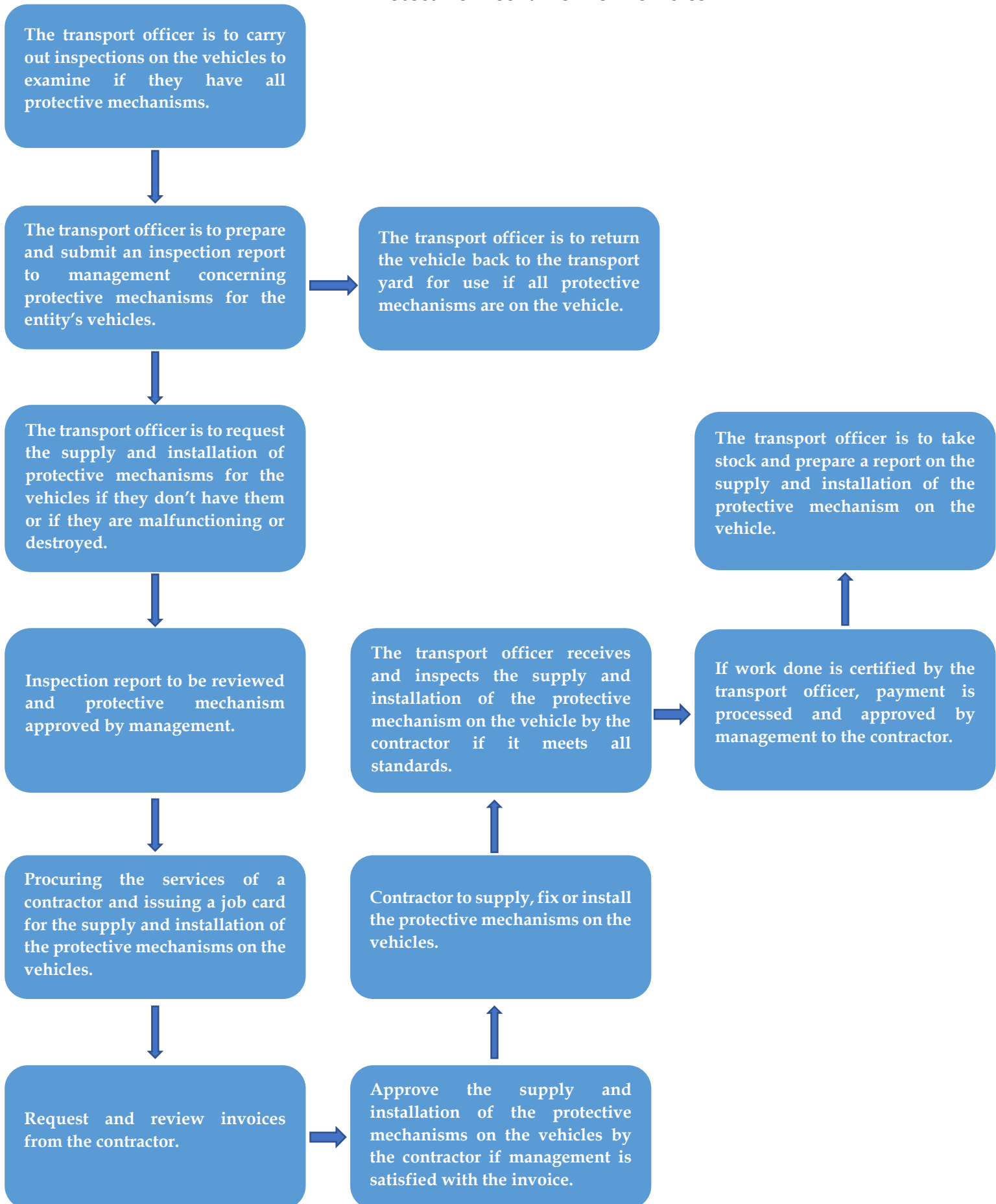
Periodic maintenance for vehicle



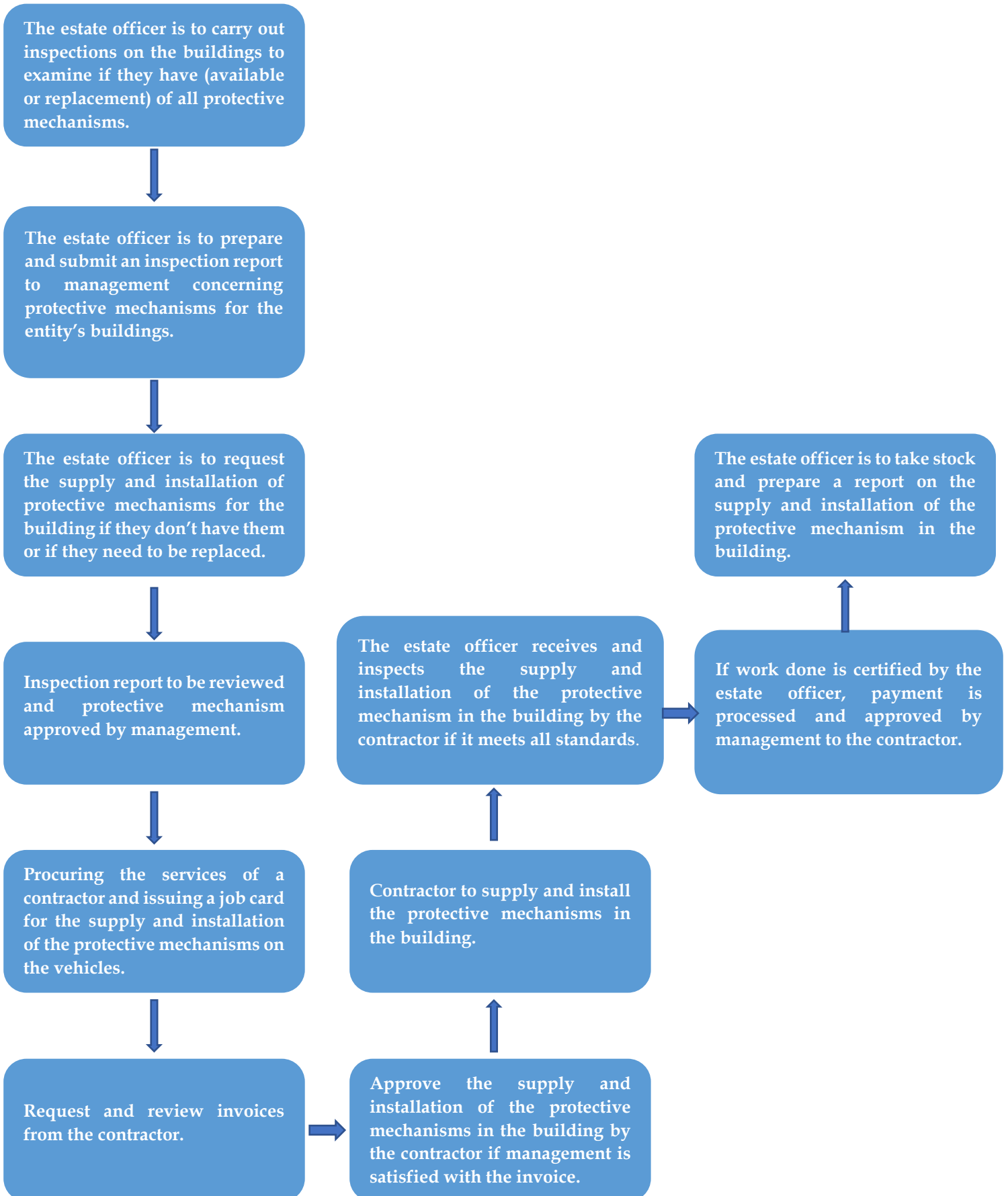
Maintenance of buildings



Protective mechanism of vehicles



Protective mechanism of buildings



Expenditure for maintenance of buildings and vehicles

45. Details of expenditure on maintenance of vehicles and buildings for Ministry of Roads and Highways and Department of Feeder Roads are listed in Tables 1.

Table 1: Expenditure on maintenance of vehicles and buildings (2019-2021)

TOTAL AMOUNT USED ON VEHICLE MAINTENANCE AND REPAIRS (GH¢)				
ENTITY	2019	2020	2021	Total
DFR	70,702.31	139,552.92	169,315.45	379,570.68
MRH	415,356.96	953,616.26	649,114.63	2,018,087.85
TOTAL	486,059.27	1,093,169.18	818,430.08	2,397,658.53
TOTAL AMOUNT USED ON MAINTENANCE OF BUILDINGS (GH¢)				
DFR	-	1,107,362.83	584,500.48	1,691,863.31
MRH	217,973.32	1,678,098.92	273,895.10	2,169,967.34
TOTAL	217,973.32	2,785,461.75	858,395.58	3,861,830.65

Source: Audit team compilation, November 2022

CHAPTER THREE

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

Introduction

46. This chapter presents the findings, conclusions, and recommendations after our assessment of the selected Ministries and Department in relation to the management of vehicles and buildings as fixed assets. Our findings are presented under the following headings:

- Updating the Fixed Assets Register
- Protection of Vehicles and Buildings
- Maintenance of Vehicles and Buildings; and

Updating fixed assets register

47. Section 156(2)(b)(f) of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, MDAs to capture, keep records, and update fixed assets register of vehicles and buildings and all other fixed assets after every acquisition, disposal, or transfer of the fixed assets.

48. In relation to vehicles, the MDAs are required to update the asset register with details such as; description of asset, major category, minor category, location code, date placed in service, colour, chassis number, engine serial number, manufacturer's name, model number, model year, cost, usage type, registration number, cost centre using asset, staff ID, full name, position of staff assigned to the vehicle, mode of acquisition, current status¹⁴, condition¹⁵ and remarks or comment.

¹⁴ The valid values for current status are: work in progress, in use, not in use, retired, disposed.

¹⁵ The valid values for conditions are: good, need repairs, unserviceable, not sighted.

49. With regards to buildings, MDAs are required to update the Fixed asset register with details such as description of asset, major category, minor category, location code, date placed in service, cost, cost centre using asset, staff ID, full name, position of staff assigned to the building, method of acquisition, current status, condition, remarks or comment.

50. We noted from our review of the fixed asset register, vehicle and estate files, internal audit reports, minutes of meetings and report of Fixed Assets Coordinating Unit (FACU) that, the FACU of the selected Ministries and Department did not adequately update their fixed asset register. Not all assets were recorded in the assets register. Also, not all assets in the register had all the required details captured.

DEPARTMENT OF FEEDER ROADS

51. At the Department of Feeder Roads (DFR), 322 vehicles did not have complete details in the fixed asset register. For instance, out of the 322 vehicles, 16 of them did not have manufacturer's name, 18 did not have model year, four (4) did not have location, nine (9) did not have cost and 311 did not have date placed in service. See Appendix E for details.

52. With regards to buildings, we noted that 25 buildings were recorded in the asset register. All 25 buildings had information on Description of Asset, Major Category, Minor Category, Location Code, method of acquisition, current status, condition. However, all the 25 buildings did not have records on cost and date placed in service. Twenty-three buildings did not have records on staff ID of occupants and six did not have records on full name of occupants. See Appendix F for more details. Also, we noted from estate file and field inspection that DFR had

eight (8) and 17 residential buildings located in the Western and Eastern Regions which were not captured in the fixed asset register.

53. From the Fixed Asset Management Guidelines, it is the responsibility of the Transport and Estate Officers to update the fixed assets register annually. It is also the responsibility of the FACU head to supervise the work of the Transport and Estate Officers to ensure that the fixed assets register is updated. The Estate Officer indicated that, he had just assumed office at the time of the audit and was gathering information on the various buildings to update the asset register. The Transport Officer could not explain the reason for not updating the asset register. The head of FACU indicated that the members of the Unit did not understand the specific details on assets to be captured into the assets register due to inadequate training.

54. However, we noted from the review of the asset register that all the required details had been captured for some of the assets, whereas details on other assets were left out. This gives an indication that not completing the capturing of required details on all asset to update the asset register was due to inadequate supervision.

MINISTRY OF TRADE AND INDUSTRY

55. At the Ministry of Trade and Industry (MoTI), the team reviewed 102 vehicle files. Out of the 102 vehicles, we noted that 98 vehicles were recorded in the assets register with all details. The remaining four vehicles; GR 1540-22 (VW Teramont), GE 374-22 (VW Tiguan), GV 195-14, and a Toyota Hilux Pick-Up (GB 1035-22) were not captured in the assets register.

56. From the review of asset register, FACU files and our field visit, we noted that out of 12 buildings sampled seven were captured in the assets register. The

remaining five buildings were not captured in the assets register. Details are shown in Table 2.

Table 2: Analysis on update of records on buildings at MoTI (2019 to 2021)

No.	Buildings sampled	Buildings recorded in assets register	Buildings not in assets register	Remarks
1.	MoTI Headquarters Building	√		From asset register
2.	MoTI Wa Building	√		From asset register
3.	MoTI Annex	√		From asset register
4.	Residential Property (Bangalow No. 11)	√		From asset register
5.	3 Storey office complex	√		From asset register
6.	3 Bedroom Residential property	√		From asset register
7.	Mechanical Lloyd	√		From asset register
8.	The African Bureau		X	Field checks
9.	Garment Village comprising four		X	From FACU inspection report dated 14 April
10.	GTMC warehouse near GTP at Tema		X	From FACU inspection report dated 14 April
11.	Long room Block A and B at Tema Port		X	From FACU inspection report dated 14 April
12.	Ghana House facility		X	FACU's monitoring report dated 31 March 22

Source: Assets register, FACU files and field checks

57. The head of FACU indicated that the reason for the inability to update the assets register regularly was because the unit is under-staffed, and they have their core roles assigned to them. However, the Fixed Asset Management Operational and Accounting Guideline stipulate that the FACU Unit responsible for managing fixed assets should be made up of the Principal Spending Officer, Transport and Estate Officers, Internal Auditor, Accountant and Head of FACU. Our review of the

FACU files showed that at the time of the audit, all the required members of FACU were at post. Our interaction with the head and the members of FACU showed that the members were aware of their responsibilities in updating the assets register. This gives an indication that not updating the asset register was due to negligence and inadequate supervision.

MINISTRY OF SANITATION AND WATER RESOURCES

58. At the Ministry of Sanitation and Water Resources (MSWR), the team reviewed 42 vehicles files. We noted that all 42 vehicles captured in the assets register had complete details such as description of asset, major category, minor category, location code, date placed in service, colour, chassis number, engine serial number, manufacturer's name, model number, model year, cost, usage type, registration number, cost centre using asset, staff ID, full name, position of staff assigned to the vehicle, mode of acquisition, current status¹⁶, condition¹⁷ and remarks or comment.

59. With regards to buildings MSWR had a total of four buildings all recorded in the assets register. All four buildings had complete details such as description of asset, major category, minor category, location code, date placed in service, cost, cost centre using asset, staff ID, full name, position of staff assigned to the building, method of acquisition, current status, condition, remarks or comment recorded in the asset register. See Table 3 for description and location of the buildings.

¹⁶ The valid values for current status are: work in progress, in use, not in use, retired, disposed.

¹⁷ The valid values for conditions are: good, need repairs, unserviceable, not sighted.

Table 3: Buildings captured in assets register of MSWR (2019 to 2021)

No.	Description of Asset	Location Code
1.	Administration Block	0302001 - Greater Accra Region_Ga West Municipal_Amasaman
2.	Account/Revenue Block	0302001 - Greater Accra Region_Ga West Municipal_Amasaman
3.	Warehouse	0302001 - Greater Accra Region_Ga West Municipal_Amasaman
4.	Security Post/Sanitary Block	0302001 - Greater Accra Region_Ga West Municipal_Amasaman

60. We noted during our site visit that, the Ministry had other assets as part of the Ayidan project with a total value of GH¢10,453,924.00. However, these assets were not recorded in the assets register. These assets include plant and equipment and earth moving machinery. See Table 4 for details.

Table 4: Components of Ayidan project not captured in the assets register (2019 to 2021)

No.	Description of assets	Market value (GH¢)
1.	Land	2,663,000
2.	External and engineering works <ul style="list-style-type: none"> Borehole Polytank with Metal Pedestal Engineered Dam (land fill/3 No. Eng. Ponds/Avery weighbridge platform 	9,500.00 3,100.00 5,072,700.00
3.	Plants and equipment <ul style="list-style-type: none"> 100 KVA 3-Phase Grid Transformer 1 No. 25 KVA 3-Phase Diesel Generator 1 No. 100 Ton Avery Weighbridge 	50,800.00 28,000.00 161,500.00
4.	Earth Moving Machinery <ul style="list-style-type: none"> 1 No. 30 Ton Caterpillar Compactor Cat B26-C 1 No. Komatsu Excavator PC210-LR: 55-feet long Boom 1 No. Caterpillar Payloader, Cat988: 30-Ton 1 No. Caterpillar Bulldozer, Cat D8-H 	627,000.00 477,400.00 796,800.00 264,300.00
5.	Landfill Material Geo-Liners (Solmax 480-7000) Smooth HDPE 2.00mm, 13,262 sqm	299,800.00
Grand Total		10,453,924.00

Source: MSWR's Ayidan project file

61. The head of FACU at MSWR indicated that she was not aware that all the components of the Ayidan project were not captured in the assets register. Also, the Account Officer indicated that staff of FACU and Account Unit went to the site and collated all detailed information about the project, but she did not know why some of these details were not captured in the fixed asset register.

MINISTRY OF ROADS AND HIGHWAYS

62. At the Ministry of Roads and Highways (MRH), we found from review of the asset register that the Ministry has 93 vehicles. Out of the 93 vehicles 58 did not have their Cost recorded and all the 93 vehicles did not have their Dates Placed in Service in the assets register. See Appendix G for details.

63. With regards to buildings, MRH had a total of 14 buildings. We noted that the 14 buildings had information on Description of Asset, Major Category, Minor Category, Location Code, Method of Acquisition, Current Status and Condition in the asset register. However, all the 14 buildings did not have records on Date Placed in Service and Cost, as shown in Table 5.

Table 5: Analysis on update of records on buildings at MRH (2019 to 2021)

No.	Buildings without date placed in service	Buildings without cost	Description of asset	Location code of buildings
1	Plot No. A1	Plot No. A1	Bungalow (2 Bedroom)	0325001- Greater Accra Region Tema West, Municipal Community
2	Plot No. A2	Plot No. A2	Bungalow (2 Bedroom)	0325001 - Greater Accra Region Tema West Municipal Community
3	Plot No. B1	Plot No. B1	Bungalow (2 Bedroom)	0325001- Greater Accra Region Tema West, Municipal Community
4	Plot No. B2	Plot No. B2	Bungalow (2 Bedroom)	0325001- Greater Accra Region Tema West, Municipal Community
5	Plot No. C1	Plot No. C1	Bungalow (2 Bedroom)	0325001 - Greater Accra Region Tema West, Municipal Community
6	Plot No. C2	Plot No. C2	Bungalow (2 Bedroom)	0325001 - Greater Accra Region Tema West, Municipal Community
7	REDCO, C5/B1	REDCO, C5/B1	Flat (3 Bedroom)	0313001- Greater Accra Region, La Nkwantanang Municipal Madina
8	REDCO, C5/B2	REDCO, C5/B2	Flat (3 Bedroom)	0313001 - Greater Accra Region, La Nkwantanang Municipal, Madina
9	REDCO, C5/B3	REDCO, C5/B3	Flat (3 Bedroom)	0313001- Greater Accra Region, La Nkwantanang Municipal Madina
10	REDCO, C5/B4	REDCO, C5/B4	Flat (3 Bedroom)	0313001- Greater Accra Region, La Nkwantanang Municipal_Madina
11	REDCO, C5/C1	REDCO, C5/C1	Flat (2 Bedroom)	0313001 - Greater Accra Region, La Nkwantanang Municipal Madina
12	REDCO, C5/C2	REDCO, C5/C2	Flat (2 Bedroom)	0313001- Greater Accra Region, La Nkwantanang Municipal Madina
13	REDCO, CC5/C/3	REDCO, CC5/C3	Flat (2 Bedroom)	0313001 · Greater Accra Region, LA Nkwantanang Municipal Madina

No.	Buildings without date placed in service	Buildings without cost	Description of asset	Location code of buildings
14	REDCO, C5/C4	REDCO, C5/C4	Flat (2 Bedroom)	0313001-Greater Accra Region, La Nkwantanang, Municipal Madina

Source: MRH's Estate files

64. The head of FACU, informed the team that, getting the cost of the buildings was a challenge and explained that when he took over the management of the assets, the Unit did not have access to records on the cost of these assets due to the cash basis of accounting system used at the time of acquisition. He added that the Ministry was in the process of procuring the services of a valuer to value the buildings to establish the costs of the affected buildings.

65. From our interaction with the FACU members, we noted that they were aware of their responsibilities in updating the fixed assets register. This gives an indication that not updating the asset register with the details (cost and date places in service) of the vehicles and buildings from the guidelines was due to negligence and inadequate supervision. According to International Public Sector Accounting Standards (IPSAS 17), assets must be valued based on its operational life span and initial cost to determine its residual value.

66. We noted that not having records on assets exposes the affected assets to potential neglect, loss of revenue and theft as illustrated in case examples 1 and 2.

Case Examples 1 and 2

1. According to MoTI's FACU report titled "Monitoring Visit to Some Tenants of the GNTC Properties" dated 31 March 2022, stated that the Ministry's properties at Adjaben which had been neglected had most of their tenants not having tenancy agreement with the Ministry and some having their tenancy agreement expired so many years ago which had not been renewed while others had rent arrears to settle. Some occupants of the properties were reluctant to engage the Team on any discussion on rent. Our checks shows that these facilities were not recorded in the MoTI's assets register.
2. According to the 2022 second quarter internal audit report, bungalow number Q4134 on the Missouri Street located in Tamale in the Northern Region with GPS 0106-3068 belonging to the Department of Feeder Roads was encroached on and taken possession due to years of neglect by the DFR, Tamale. The bungalow was mysteriously sold to a private developer, and the matter had been reported to the police who had commenced investigations. Our checks shows that this bungalow was not captured in DFR's asset register.

Conclusion

67. Generally, the Fixed Assets Coordinating Units of the selected MDAs did not adequately maintain their fixed asset registers. Not all buildings were captured in the assets register. Also, details on vehicles and buildings which were captured in the register were not complete. This in our opinion was due to negligence and inadequate supervision.

Recommendation

68. We recommended that the Heads of FACU in the MDAs should monitor and supervise the activities of the unit to ensure that the MDAs keep an up-to-date asset register.

Management responses

Department of Feeder Roads

69. *The observations are well noted. Action is being taken to include all the information on their assets in the current update of the register. We wish to indicate that the statement that the members of the Unit did not understand the specific details on assets to be captured into the assets due to inadequate training was captured wrongly. The correct statement according to the head of FACU was that “members of the unit did not have a full understanding on how the road asset should be captured in the register and that there was an impending training by Controller and Accountant General’s Department to provide a guide on what should actually be captured”.*

Ministry of Trade and Industry

70. *Management wish to state that, MoTI’s FACU has the full complement of staff as prescribed by the PFM Act, 2016 and could not have been described as understaff. Management also wishes to add that, at the time of the audit, MoTI’s FACU was barely a year old and was still grappling with the migration of huge data unto the electronic system. Therefore, the inability of FACU to update the assets register promptly was not due to negligence and lack of supervision but as a result of volume of data the Unit was dealing with. However, FACU updated the register.*

71. *On audit of vehicles, Management wish to state that, MoTI’s fleet of vehicles for the period 2019 to 2021 were ninety-eight (98) and not 102 vehicles as captured in the report. The three (3) vehicles with registration Numbers GR 1540-22, VW 1035-22 GE 374-22 were purchased in 2022 which was yet to be updated in the register as at the time of the audit. The remaining vehicle with registration number GV 195-14 has been added to the register.*

72. *On building, the ownership of GTMC warehouse near Tema GTP has not been established as MoTI property and could not be added to the asset register. There are counter claims to the property and MoTI is investigating the matter. The remaining four (4) properties comprising of the Craft Centre (African Bureau) at Takoradi, Tema Long room Block A & B, Ghana House and the Garment Village, Free Zones enclave have been added to the asset register.*

Ministry of Sanitation and Water Resources

73. *Assets Register has been duly updated to reflect a true and fair representation of cost of fixed assets. Assets Register fully updated and available for further verification. Fixed assets supervision strengthened to ensure an up-to-date asset register.*

Ministry of Roads and Highways

74. *We wish to state that the Ministry has initiated action to value all the buildings based on their operational life span as well as the date they were placed in service. With regards to vehicles, details of some of the vehicles without cost and date placed in service have been retrieved. The transport officer is working on getting the details of the remaining vehicles.*

Protection of fixed assets

74. Section 52 (1 and 2a) of the Public Financial Management Act, 2016 (Act 921) requires, a Principal Spending Officer of a covered entity to be responsible for the assets of the institution under his care and shall ensure that proper control systems exist for the custody and management of the asset.

75. Chapter 1.9(ii) of the Government of Ghana Fixed Assets Management Operational and Accounting Guideline requires, the head of Covered Entities to protect official vehicles by purchasing appropriate insurance policies against unforeseen circumstances and renew them every year in advance of its expiry date.

76. A directive from the Office of the President, Flag Staff House dated 4 June 2014 'requires all Covered Entities to re-register all government vehicles with the Drivers and Vehicles License Authority (DVLA) for a costumed number plate to safeguard the vehicles.

77. Section 52 (3a and b) of the Public Financial Management Act, 2016 (Act 921), requires the Principal Spending Officers of the MDAs to maintain records of lands, buildings and all other assets under their control and possession to ensure that these assets are protected and accounted for.

78. Section 156(2)(b)(f) of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, MDAs to keep records, of vehicles and buildings and all other fixed assets after every acquisition, disposal, or transfer of the fixed assets. Under vehicles and buildings, we expect the MDAs to have ownership documents for the vehicles and title deeds for the lands on which the buildings are situated.

79. With respect to vehicles, we expect the MDAs to install tracking devices on their vehicles, emboss and engrave the vehicles with the appropriate or required inscriptions, insure the vehicles, and register the vehicles with GV number plates. In relation to protection of buildings we expect the MDAs to install fire preventive mechanisms and secure the lands on which the buildings are situated.

DEPARTMENT OF FEEDER ROADS (DFR)

80. At the DFR we noted from inspections and review of vehicle files that 13 out of 24 vehicles we sampled did not have tracking devices to monitor the use of the vehicles. All the 24 vehicles were not embossed. Also, the removable parts of all 24 vehicles were not engraved with the vehicle registration number for identification and prevention of theft. All the vehicles were however insured (see Table 6).

Table 6: Analysis on protective mechanisms for vehicles

No.	Registration number of the sampled vehicles	Vehicles without tracking device	Vehicles without embossment	Vehicles with insurance
1.	AS 7002 - 20		AS 7002 - 20	AS 7002 - 20
2.	AS 7006-20		AS 7006-20	AS 7006-20
3.	AS 7007 - 20		AS 7007 - 20	AS 7007 - 20
4.	GB 182-20		GB 182-20	GB 182-20
5.	GC 2997-19		GC 2997-19	GC 2997-19
6.	GM 2240-21		GM 2240-21	GM 2240-21
7.	GM 2241-21		GM 2241-21	GM 2241-21
8.	GN 7579-19		GN 7579-19	GN 7579-19
9.	GS 7584-19		GS 7584-19	GS 7584-19
10.	GT 4438-21		GT 4438-21	GT 4438-21
11.	GX 5248-20		GX 5248-20	GX 5248-20
12.	GX 6280-20		GX 6280-20	GX 6280-20
13.	GM 8-16	GM 8-16	GM 8-16	GM 8-16
14.	GN 7549-15	GN 7549-15	GN 7549-15	GN 7549-15
15.	AS 7004-12	AS 7004-12	AS 7004-12	AS 7004-12
16.	GN 7571-19	GN 7571-19	GN 7571-19	GN 7571-19
17.	AS 7004-20		AS 7004-20	AS 7004-20
18.	GE 9429-16	GE 9429-16	GE 9429-16	GE 9429-16
19.	GS 2565-16	GS 2565-16	GS 2565-16	GS 2565-16
20.	GM 1662-16	GM 1662-16	GM 1662-16	GM 1662-16
21.	GN 7572-19	GN 7572-19	GN 7572-19	GN 7572-19
22.	G3 9429-16	G3 9429-16	G3 9429-16	G3 9429-16
23.	GN 7412-15	GN 7412-15	GN 7412-15	GN 7412-15
24.	GN 7412-15	GN 7412-15	GN 7412-15	GN 7412-15

Source: Audit team's review of DFR vehicle files and field checks

81. We noted that DFR had a total of 322 vehicles nationwide. 184 out of the 322 DFR vehicles were not registered with GV number plate. See Appendix H for details. According to the transport officer, the Department was still re-registering the vehicles with GV number plates. However, due to lack of funds the re-registration was being done in batches. With regards to tracking, the department was only tracking new vehicles due to the cost involved in installing a tracking device on a vehicle. He could not explain why the vehicles were not embossed.

82. In relation to buildings the team focused on DFR buildings in Greater Accra and Eastern Regions. We noted that DFR did not have ownership documents (e.g., title deeds) on the land on which all the 25 buildings in Greater Accra and 17 official residential buildings in the Eastern Region were situated.

83. The Estate Officer at DFR Head office, the Eastern Regional Manager, and head of FACU indicated that the buildings were handed over to DFR by the mother Ministry (Ministry of Roads and Highways) without ownership documentation on the parcels of lands on which the buildings are situated on. The Estate Officer added that management was in consultation with Lands Commission to get title deeds for all the land on which the buildings in Accra and the other Regions are located.

MINISTRY OF SANITATION AND WATER RESOURCES

84. At the Ministry of Sanitation and Water Resources (MSWR), we noted that 19 out of 42 vehicles we sampled did not have tracking devices to track the movement of the vehicles to be able to recover them in case of theft. Also, none of the vehicles' removable parts had been engraved, embossed with identification mark of the Ministry for easy identification and to prevent pilfering of the removable parts.

85. Out of the 19 vehicles sampled, eight did not have fire extinguishers. With regards to insurance, we noted that 12 vehicles' policies had expired. Also, insurance certificate for seven (7) vehicles were not available for checks as at the time of the audit (See Table).

Table 7: List of vehicles with expired insurance policy at MSWR

No.	Vehicle Registration No.	Vehicle Type	Month and Year
1.	GV 646-18	Toyota Landcruiser	Not Available
2.	GV 630-19	Toyota Corolla	Not Available
3.	GV 540-19	Toyota Hilux	Not Available
4.	GX 5528-18	Toyota Hilux	Not Available
5.	GN 857-18	Toyota Hilux	Not Available
6.	GC 1289-18	Toyota Hilux	Not Available
7.	GN 8609-17	Toyota Prado	08/08/22
8.	GV 645-18	Toyota Landcruiser	Not Available
9.	GR 4728-16	Mitsubishi Pajero	08/08/22
10.	GN 8463	Ford Ranger	08/08/22
11.	GT 932-16	Ford Explorer	08/08/22
12.	GN 8608-17	Toyota Landcruiser- Prado	08/08/22
13.	GV 678-20	Toyota Hilux	09/07/22
14.	GE 114-21	Toyota Hilux	30/06/22
15.	GC 115-21	Toyota Hilux	30/06/22
16.	GE 85-21	Toyota Landcruiser	30/06/22
17.	GV 1114-20	Toyota Hilux	09/07/22
18.	GV 1115-20	Toyota Hilux	09/7/22
19.	GV 670-20	Toyota HiAce	09/07/22

Source: MSWR's vehicle files

86. We also found that, 29 out of 42 vehicles were not registered with GV number plates (See Table 8).

Table 8: MSWR vehicles with no GV number plates at

No.	Date Placed in Service	Vehicle Registration No.	Vehicle Type
1.	1-Jan-15	GW 2689-15	Toyota Avensis
2.	1-Jan-15	GR 2478-15	Toyota Camry
3.	1-Jan-16	GR 4728-16	Mitsubishi Pajero
4.	1-Jan-09	GT 5983-09	Nissan Patrol
5.	1-Jan-15	GN 8463 15	Ford Ranger
6.	1-Jan-16	GT 932-16	Ford Explorer
7.	1-Jan-15	GN 8471-15	Ford Ranger
8.	1-Jan-15	GN 3785-15	Ford Ranger
9.	1-Jan-17	GN 8608 -17	Toyota Prado
10.	1-Jan-17	GN 8609-17	Toyota Prado

11.	1-Jan-17	GN 8607 -17	Toyota Land Curser
12.	1-Jan-17	GN 8571 -18	Toyota Hilux
13.	1-Jan-18	GN 8569 -18	Toyota Hilux
14.	1-Jan-18	GC 1289 – 18	Toyota Hilux
15.	1-Jan-18	GX 5528 – 18	Toyota Hilux
16.	1-Jan-16	GT 8806 – 16	Nissan Qashqai
17.	1-Jan-20	GR 8686 -20	Toyota Camry
18.	1-Jan-21	GC 114-21	Toyota Prado
19.	1-Jan-21	GC 115 -21	Toyota Prado
20.	1-Jan-21	GC 85 – 21	Toyota Land Curser
21.	1-Jan-21	GN 8998- 21	Nissan
22.	1-Jan-21	GN 8899 -21	Nissan
23.	1-Jan-20	GN 1988 -20	Toyota Hilux
24.	1-Jan-21	GB 202 -21	Toyota Camry
25.	1-Jan-21	GM 637 -21	Toyota Prado
26.	1-Jan-21	GB 8837 – 21	Toyota Hilux
27.	1-Jan-21	GB 8836 – 21	Toyota Hilux
28.	1-Jan-21	GM 442-21	Toyota Fortuner
29.	2-Jan-21	GC 8338 – 22	Toyota Camry

Source: MSWR's vehicle files

87. According to the transport officer, the vehicles were not embossed because management was still making provision for that as well as the other protective equipment. Also, the Ministry was unable to re-register the vehicles with GV number plates due to funding challenges.

MINISTRY OF TRADE AND INDUSTRY

88. The Ministry of Trade and Industry (MoTI) has a total of 98 serviceable vehicles recorded in the assets register. Out of the 98 vehicles, 77 were stationed at the Headquarters of which 15 were available for field checks at the time of our visit. We noted that all the 15 vehicles were embossed, and their removable parts engraved to prevent pilfering.

89. However, we noted that three (3) out of the 15 vehicles did not have valid insurance policy at the time of the audit. Insurance policies of vehicles with registration numbers GM 3798-14 and GN 6446-18 had expired as at 28 November 2021. The third vehicle with registration number GM 3796-14 had its insurance policy expired on 12 February 2021. According to the transport officer the Ministry had not renewed the insurance of these vehicles because of unavailability of funds.

90. We also noted that 83 of the 98 vehicles had not been registered with GV number plates. The transport officer indicated that the Ministry started reregistering their vehicles with GV number plates. However, due to lack of funds the exercise was halted because the vehicles involved were many. See Appendix I for details of vehicles without GV number plates.

91. With regards to securing ownership documents for vehicles, Chapter Two Section 4.6.3(iii) of Ministry of Trade and Industry's Transport Policy Framework requires that, the head of transport keeps and maintain comprehensive records such as ownership documents on all vehicles. However, we noted that, nine out of the 98 vehicles, did not have ownership documents. Also 40 vehicles had not been transferred into the Ministry's name. (See Appendix J for details). According to the Transport Officer, ownership document for the nine vehicles were not available when he assumed office. He also explained that ownership document for the remaining 40 vehicles have not been transferred into the Ministry's name because they were acquired from projects sponsored by donors and transfers are only done when the projects end.

92. With regards to buildings, MoTI had seven (7) buildings recorded in their asset register. Out of the seven buildings, one building (a 3-bedroom residential property in Cape Coast) had ownership document. We noted that the Ministry did not have ownership documents on the lands on which five (5) buildings in Accra as well as a commercial facility at Takoradi in the Western Region were situated. (See Table 9).

Table 9: MoTI's buildings without ownership documentation on file

No.	Property Type	Name	Location	Remark
1.	Office Buildings	MoTI Wa Buildings	Greater Accra Metro-Osu Klottey	Buildings recorded in the asset register
2.	Office Buildings	MoTI Annex	Greater Accra Metro-Osu Klottey	
3.	Residential	Bangalow No.11	Greater Accra Metro-Osu Klottey	
4.	Office Buildings	3 Storey office Complex	Greater Accra Metro-Osu Klottey	
5.	Buildings	Mechanical Lloyd	Accra Metro- Osu Klottey	
6.	Office Buildings	Ministry Headquarters	Greater Accra Metro-Osu Klottey	
7.	Commercial Building	African Bureau	Western Region	Building not recorded in the asset register

Source: MoTI's estate files and assets register

93. The Estate officer indicated that the responsibility of securing and keeping ownership documents of land on which, the buildings are situated lies with the FACU. According to the head of FACU, she resumed office without receiving any documentation on the land. She indicated that, the FACU unit was in the process of securing the ownership documents (title deeds).

MINISTRY OF ROADS AND HIGHWAYS

94. At the Ministry of Roads and Highways, we noted that, 30 out of 93 vehicles sample did not have tracking devices to track the movement and use of the vehicles. Also, all the 30 vehicles did not have their removable parts engraved or embossed with the sticker and identification mark of the Ministry. All 30 vehicles did not have fire extinguishers.

95. In relation to GV numbering plates, we found that 72 out of the 93 vehicles were not re-registered with GV number plate. The transport officer indicated that the Ministry was in the process of re-registering the vehicles with the GV plates but in batches due to challenges with funding. See Appendix K for details of vehicles without GV number plate.

96. According to the transport officer, one of the Ministry's vehicles that had been embossed was attacked at Madina Zongo junction over the non-completion of the foot bridges which the community members said was the cause of the death of a young girl who was hit by a vehicle when she was crossing the highway. Therefore, the Minister authorised the removal of all stickers on their vehicles for safety reasons. The Transport Officer indicated that the insurance certificates of the vehicles were being done in batches.

97. In relation to ownership documentation of vehicles and buildings, we found that, the Ministry did not have ownership documents for 11 of their vehicles (see Table 10 for details). The transport officer indicated that the ownership documentations of the 11 vehicles were not available when he took over office.

Table 10: List of vehicles with no ownership documents on file

No.	Vehicle Reg. Number	Ownership Form B & C	Allocation	Condition
1.	GN 4176-20	No	Assigned	In-Use
2.	GS 9007-13	No	Assigned	In-Use
3.	GT 3119-11	No	Assigned	In-Use
4.	GC 568-12	No	Assigned	In-Use
5.	GT 9312-15	No	Assigned	In-Use
6.	GV 93-15	No	Assigned	In-Use
7.	GM 9-16	No	Assigned	In-Use
8.	GM 456-15	No	Pool	In-Use
9.	GT 9784-15	No	Assigned	In-Use
10.	GN 7409-15	No	Pool	In-Use
11.	GC 568-12	No	Assigned	In-Use

Source: MRH's vehicle files

98. Also, the Ministry did not have ownership documents on the lands on which their buildings were situated (See Table 11 for details on the buildings). According to the head of FACU, the Ministry does not have title deeds of their buildings because the lands on which they were built on are for the State.

Table 11: List of Building with no ownership documents on file

No.	Bungalow No.	Condition
1.	Plot No. A1, Baatsonaa	In use
2.	Plot No. A2, Baatsonaa	Not Occupied
3.	Plot No. B1, Baatsonaa	In use
4.	Plot No. B2, Baatsonaa	In use
5.	Plot No. C1, Baatsonaa	In use
6.	Plot No. C2, Baatsonaa	In use
7.	C5/B1, REDCO	In use
8.	C5/B2, REDCO	In use
9.	C5/B3, REDCO	In use
10.	C5/B4, REDCO	In use
11.	C5/C1, REDCO	In use
12.	C5/C2, REDCO	In use
13.	C5/C3, REDCO	In use
14.	C5/C4, REDCO	In use

Source: MRH's of estate files

99. The absences of embossments of vehicles, fire protective equipment and tracking devices for the vehicles and lack of ownership documents on vehicles and landed properties exposes the assets to potential risk of theft and litigations as illustrated in case studies 3 and 4.

Case example (3 and 4)

3. Page 11 paragraph 41 of the Auditor-General's report on the Public Accounts of Ghana, Public Boards, Corporations, and other Statutory Institutions for the period ended 31 December 2021 published in June 2022 reported that three vehicles belonging to Electricity Company of Ghana Ashanti Region SBU were stolen because they had no protective equipment such as tracking devices¹⁸.
4. From the DFR's second quarter internal audit report 2022, the land on which bungalow number Q4134 on the Missouri Street located in Tamale in the Northern Region with GPS 0106-3068 belonging to the Department of Feeder Roads was sold to a private developer which was a subject of land litigation. *Our checks shows that the DFR did not obtain ownership documents on the land on which the said bungalow is situated to secure the property.*

Conclusion

100. Generally, the selected MDAs did not adequately implement mechanisms to protect/secure their vehicles and landed properties which in our opinion was due to inadequately planning and budgeting for the protection of their assets.

Recommendation

101. We recommended that the management of the MDAs should:
- i. ensure that the estate and transport units adequately plan and budget for the protection of their assets.
 - ii. make funds available to implement measures to protect/secure their vehicles and lands on which the buildings are situated.

¹⁸ https://audit.gov.gh/files/audit_reports/Report_of_the_Auditor-General_on_the_Public_Accounts_of_Ghana_%E2%80%93_Public_Boards,_Corporations_and_Other_Statutory_Institutions_for_the_period_ended_31_December_2021.pdf

Management response

Department of Feeder Roads

102. *Management acknowledged the observation. The Department planned the fixing of tracking devices in batches. However due to budgetary constraints only 10 have so far been fixed with tracking devices. Continuous effort will be made to fix tracking devices on all vehicles. This is proposed to be done in batches and subject to availability of funds. Similar provision will be made for the embossment of all vehicles. Also, management acknowledged the observation on registering vehicles with GV number plates. The Department is registering its vehicles with GV number plates. However, due to lack of funds, the process is being done in batches.*

103. *With regard to lack of ownership documents (e.g. title deeds) on lands on which all 25 buildings in Accra and 17 in the Eastern region were sited we wish to correct the statement which is alluded to have been made by the Estate Manger. The Estate Manager was quite new at the time of the audit assignment having been posted from the Ministry of Works and Housing and therefore had erroneous impression that DFR's residential accommodation situated in the regions were inherited from the mother ministry (MRH) and therefore provided information to that effect. Management wish to state that no DFR accommodation was inherited from MRH, they were either bought or built by the DFR under previous donor support road project packages. Management wish to further present that the various regional heads have variously initiated actions to acquire title deeds to all the lands upon which the buildings are situated.*

Ministry of Sanitation and Water Resources

104. *Audit observations well noted, and recommendations duly taken. Management would take necessary steps to provide tracking devices on their vehicles. Non-release of budgetary allocation has delayed or stalled the provision of tracking devices engravement of vehicle removable parts, insurance for vehicles and registering vehicles with GV number*

plates. Management would ensure that budgetary allocation is made for the asset protective actions in the 2024 budget.

Ministry of Trade and Industry

105. With regards to vehicles without GV number plates, project vehicles are normally purchased and registered before they are transferred over to the Ministry, and until the projects are over and the vehicles transferred to the Ministry, they cannot be converted to GV plates. Also, vehicles purchased for ministers and their deputies have not been registered with GV number plates due to security reasons. However, steps are being taken to re-register the remaining vehicles without GV number plates. For vehicles without ownership documents, management stated that letters have been written to the suppliers for assistance and awaiting responses.

Ministry of Roads and Highways

106. Out of the 30 vehicles, 21 have been provided with fire extinguishers. However, measures are in place for procuring nine (9) additional fire extinguishers for the other vehicles. With regards to vehicles without tracking devices, budget shall be provided for it in 2024. For vehicles with no ownership documents, letters have been written to the agencies for the transfer of vehicles to the Ministry. Vehicle with registration number GM 456-15, ownership has been changed into the Ministry's name. Vehicle with registration number GT 978-15 has been returned to DUR. Management will take the necessary steps to emboss all vehicles. However, budgetary provision will be made to facilitate the embossment.

107. On protection on landed property the Ministry is in the process of acquiring title deeds to the official residences.

Maintenance of fixed assets

108. Chapter 2.3 of the Government of Ghana Fixed Assets Management Operational and Accounting Guideline requires, the MDAs to ensure regular and required maintenance of their fixed assets. Maintenance activities regarding vehicles include regular servicing of vehicles (change of engine oil, automatic transmission fluid, power steering fluid, brake pads, fuel filters, belts, changing car tires, battery, and replacement of damaged engine components etc.) With regards to buildings, the estate officers are expected to inspect, report, and recommend on buildings that require maintenance activities such as painting, electrical, plumbing, masonry, and carpentry works.

DEPARTMENT OF FEEDER ROADS (DFR)

109. At DFR, we focused on vehicles and buildings at the Greater Accra and the Regional Office in the eastern Region. At the Head Office in Greater Accra, we sampled 12 out of 71 vehicles registered between 2019 to 2021 to ascertain whether they were being adequately maintained to prolong their lifespan. Our analysis (Table 12) showed that all the 12 vehicles underwent regular and periodic maintenance.

Table 12: DFR’s vehicles that were adequately maintained

No.	Vehicle Type	Reg. Number	Last service dates	Maintenance Carried out on the vehicle
1	Toyota Land Cruiser Prado	AS 7002 - 20	16-09-2020 15-01-2021	Oil filter, tablet washer, front and rear brake, air filter, air conditioning filter, engine oil, PMS.
2	Toyota Land Cruiser Prado	AS 7006-20	26-01-2022 18-05-2022 24-02-2022 22-12-2021 26-11-2021 18-10-2021 29-07-2021 09-07-2021 19-01-2021	PM light service, front brake pad replacement, oil filter, window washer fluid, sump plug washer gas, pad kit for disc brake, parking lamp bulb.
3	Toyota Land cruiser	AS 7007 - 20	24-02-2022	Oil filter, engine oil, air filter, air conditioning filter, front brakes, back brakes.
4	Toyota Hilux	GB 182-20	16-05-2022 31-12-2021	PM light service, front brake pad replacement, oil filter, window washer fluid, sump plug washer gas, pad kit for disc brake, parking lamp bulb.
5	Toyota Land Cruiser Prado	GC 2997-19	02-06-2022 23-02-2022	Front and rear brake pads, oil filter, window washer fluid, sump plug washer gas fuel filter, air filter element, air conditioning filter,
6	Toyota Hilux	GM 2240-21	21-06-2022	General servicing
7	Toyota Hilux	GM 2241-21	31-05-2022	General servicing
8	Toyota Land cruiser	GN 7579-19	04-07-2022 20-01-2022	Oil, oil filter, air filter, air conditioning filter, diesel filter, alignment and balancing of wheels, tie rod ends
9	Toyota Land Cruiser Prado	GS 7584-19	22-06-2022	General servicing
10	Toyota Land Cruiser Prado	GT 4438-21	05-08-2022 04-07-2022 01-03-2022 13-10-2021 10-08-2021 28-05-2021 30-04-2021 21-04-2021	Replacement of front and rear brake pads, engine oil, oil filter, air conditioning filter, diesel filter, air filter
11	Toyota Land cruiser Prado	GX 5248-20	15-10-2019 19-10-2020 11-05-2022	General servicing
12	Toyota Hilux	GX 6280-20	18-05-2022 26-11-2022 26-11-2020 16-09-2021 10-08-2021 09-07-2021 01-06-2021 24-12-2020	engine oil, sump plug washer, air conditioning filter, oil filter, window washer fluid, disc brake, front brake pad.

Source: Audit team’s review of DFR vehicle files

110. At the Eastern Regional Office, DFR had a total of 18 vehicles. We noted that, there were no maintenance schedules, vehicle inspection reports, job cards and contract documents from service contractors etc. to indicate that these vehicles had undergone maintenance. Also, we found during inspection that, six out of the 18 vehicles at the regional office were grounded due to lack of repairs. See picture 1 for examples of the broken-down vehicles. There is no assurance that the vehicles were maintained as required.

Picture 1: Examples of broken-down vehicles



Mitsubishi Truck: No engine



Nissan Navara Pickup (GV 1277-14), Faulty engine



Nissan Patrol (GV 1278-14), Faulty engine



Leyland Crane (GV 420-P): Faulty Engine and hydraulics system



Nissan Hardbody (GV 1294-14)



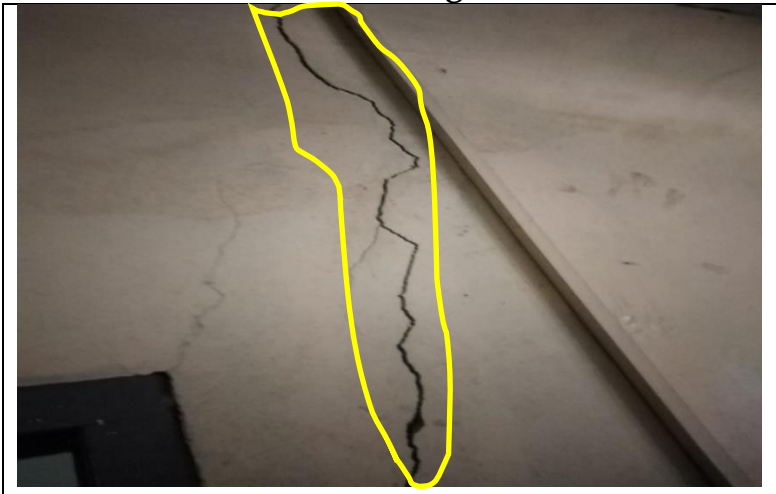



Mitsubishi L200

Source: Audit team's field checks

111. In relation to buildings, DFR had 25 buildings in Greater Accra Region and 17 official residential buildings in the Eastern Region. Out of the 25 buildings in Greater Accra, we found that four bungalows; namely No.10B on 1st circular road Cantonments in Accra, No.35 and No.41 at Commandos-Adenta, and the store at El-Wak had defects such as cracks in the walls, holes and leakages in the roofs, broken doors without locks. A fifth building (No.41 at Commandos-Adenta) according to a letter dated 21 May 2021 from the Architectural & Engineering Services Ltd. (AESL) had deteriorated to the extent that AESL recommended that it should be demolished.

112. From our field checks in the Eastern Region, we noted that 13 out of the 17 official residential buildings at Nsukwao, Galloway and Adweso SSNIT area, had leakages in the roof, rotten ceiling and facial board, holes in ceilings, loose bathroom fixtures, cracks in wall, broken tiles, and rotten wooden doors. According to the 2020 Second Quarter Internal Audit report, the official residential buildings were in poor state as the roof of the buildings leak badly and gives occupants some discomfort anytime it rains. Documentation on when these buildings were acquired or built were not available at the time of the audit, also the Estate Officer at the head office was not able to prove to the Audit team the last time these residential buildings were maintained. Pictures 2 shows the effects of inadequate maintenance of DFR buildings in Greater Accra and Eastern Region.

Picture 2: Examples of DFR buildings that had not been maintained in Greater Accra and Eastern Region

	
<p>Cracks in walls of a residential building at Nsukwao</p>	<p>Exposed iron rods in the concrete ceiling of one of the SSNIT flat at Galloway</p>
	
<p>Rotten ceiling and facial board of one of the residential buildings at Nsukwao</p>	<p>Broken doors without locks at El-Wak stores</p>

Source: Audit team's field checks

113. The Eastern Regional Manager and the Accountant indicated that maintenance of the vehicles and buildings were carried out on ad hoc basis as and when funds are received from the head office. As to why there are no documentation on maintenance, the Manager indicated that the office had no transport and estate officers or technical personnel to oversee and report on the

maintenance activities. Our review of staff establishment confirms that there were no Transport and Estates Officers stationed at the Eastern Regional Office of DFR.

Conclusion

114. Vehicles at the Head Office were regularly maintained but buildings were not. The Eastern Regional office did not adequately maintain vehicles and buildings due to lack of technical expertise to adequately plan for maintenance of their vehicles and buildings.

Recommendation

115. We recommended that management of the Eastern Regional Office of DFR should identify and train officers in transport and estate management to enable the Department plan and carry out maintenance of its assets.

Management responses

116. *Management of Feeder roads did not respond to audit observations and recommendations on our examination of maintenance of Asset.*

MINISTRY OF TRADE AND INDUSTRY (MoTI)

117. At the Ministry of Trade and Industry (MoTI), we found that the Ministry had 98 vehicles in their asset register, which 77 were stationed at the head-office. We focused on vehicles stationed at the head-office to ascertain whether they were being adequately maintained to prolong their lifespan. At the time of the audit, 15 vehicles out of the 77 were available for our checks. We noted from maintenance schedules, vehicle inspection reports, job order, job cards and contract documents from service contractors on the vehicle files that all the 15 vehicles were well maintained. The 15 vehicles we examined are: GN 9736-16, GS 5392-10, GV 288-21,

GX 5700-18, GR 6715-15, GR 6720-15, GW 6270-16, GM 3796-14, GX 1668-18, GV 14-14, GR 4402-11, GW 4141-18, GW 8400-V, GN 4650-18, GW 8220-Z.



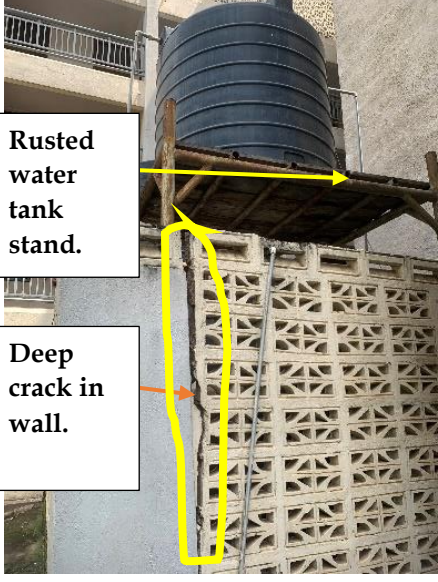

118. With regards to buildings, MoTI had seven (7) buildings recorded in their asset register. The team sampled four buildings namely, MoTI headquarters building, MoTI Annex, MoTI Wa Office building, 3 storey office complex in Takoradi, and the 3-bedroom residential property in Cape Coast. We noted from our field checks that the MoTI Annex and MoTI Wa office buildings had no crack in the walls, wall were painted, there were no leakages in the roof and there were no rotten facial boards and ceilings. However, the MoTI headquarters building had its metal works rusting and there were also cracks in the walls of the building. See Table 13 and picture for details of conditions of the MoTI headquarters building.

Table 13: Defects observed on the MoTI head office building

No.	Issues found on the MoTI Head office building
1.	There were cracks on wall opposite room 211
2.	There were cracks on the wall of room 411
3.	The walls around the poly tanks at the water treatment plant have developed deep cracks
4.	Most of the seats supporting the outdoor units of the air conditioners were rusted
5.	Part of the structure housing the generator plant was broken
6.	The metallic boxes housing the electricity main switch on all four floors were rusted
7.	Water droplets from the outdoor units of the air conditioners were dropping directly on the walls and pavement slabs. This has led to the development of spirogyra on walls and the pavement slabs which were destroying the paint on the façade of the building
8.	A broken waste chamber near the borehole

Source: Audit team's inspection on the MoTI head office building 2022

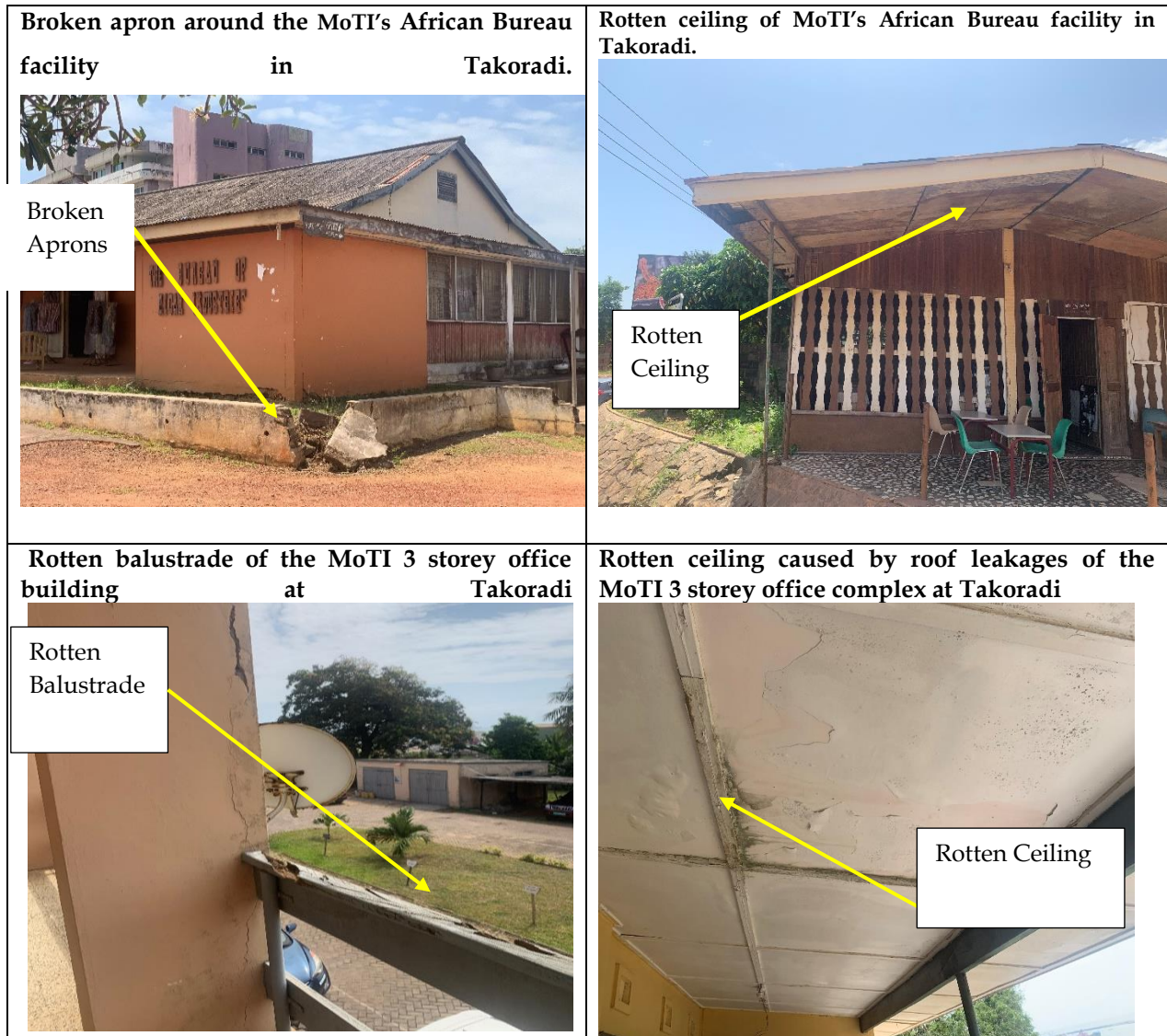
Picture 3: Effect of inadequate maintenance of MoTI head office building

 <p>Sporogya on the surface of the walls</p>	 <p>Deep Cracks in the walls.</p>
<p>Water leakages from Air-conditioning units creating sporogya on the surface of the walls of MoTI Head office Building</p>	<p>Deep Cracks on the walls of MoTI Head Office Building</p>
 <p>Rusted water tank stand.</p> <p>Deep crack in wall.</p>	
<p>Deep cracks on the wall surrounding the water tank and rusted metallic poles supporting the water tank at MoTI Head Office</p>	<p>dilapidated structure housing the Generator plant at MoTI Head Office</p>

Source: Audit team's field checks

119. Our checks on MoTI's office building in the Takoradi showed that MoTI's 3-storey office complex had cracks in the walls of the storeroom, the Director, and Deputy Director's offices. The floor tiles in the office space were peeling off, there were cracks in the columns and beams, and the wooden balustrade along the corridors were rotten. Also, the African Bureau facility had broken aprons around the building, the ceilings were rotten, and there were leakages in the roof. See Picture 4 for conditions of the facilities in Takoradi.

Picture 4: Examples of MoTI buildings that had not been maintained



Source: Audit team's field checks

Conclusion

120. Vehicles at the Head office were regularly maintained but the buildings at the head office, Cape Coast and Takoradi were not adequately maintained.

Recommendation

121. We recommended that,

- i. the Estate officer assesses all MoTI's buildings in the country, prepares a maintenance plan with associated budgets,
- ii. Chief Director allocates funds to carry out maintenance on their buildings.

Management response

122. *Management wish to state that, all the defects observed during the audit on the MoTI head office building has been fixed except for the water tank stand which has been earmarked for redevelopment. The three-storey office complex in Takoradi does not belong to MoTI and is therefore not the responsibility of MoTI to maintain it. The Craft Centre (African Bureau) is part of facilities earmarked for maintenance pending availability of funds.*

MINISTRY OF SANITATION AND WATER RESOURCES

123. At the Ministry of Sanitation and Water Resources (MSWR), we found from our review of vehicle files and asset register that, the Ministry had 42 vehicles and four buildings. The team sampled 15 out of the 42 vehicles and found that all 15 vehicles had gone through the regular and period maintenance. From our field checks, we noted that MSWR had, maintenance plan, and the vehicles were maintained according to the plan. From their maintenance plan, vehicles are to be serviced after every 5000 kilometres. We also noted that the Ministry had procured service provider to maintain and repair the vehicles.

124. All maintenance and repair request were made through the transport unit and approved by Administration before the service provider inspect and maintain the vehicle. Job order, job cards and receipt were found on respective vehicle files.

125. With regards to buildings, all four buildings were acquired in 2020 and had no maintenance issue. however, there were expansion works ongoing on the office building at the time of the audit.

Conclusion

126. The Ministry of Sanitation and Water Resources maintained their vehicles according to the maintenance plan and their buildings were in good condition.

MINISTRY OF ROADS AND HIGHWAYS

127. At the Ministry of Roads and Highways (MRH), we found from our review of vehicle files and asset register that, the Ministry had 93 vehicles and 14 buildings (6 Unit 2-bedroom bungalows at Spintex Baastonaa, four unit 2-bedroom and four unit 3-bedrooms at REDCO flat, Madina). At the time of the audit, 14 out of the 93 vehicles were available for field check. From our checks five out of the 14 vehicles were maintained. There were maintenance schedules, vehicle inspection reports, job order, job cards and contract documents from service contractors on the vehicle files.

128. From our review of vehicle files and field checks, we found that eight vehicles had faults such as weak engines and suspension system, high oil consumption, faulty ABS, and clutch system due to delays in maintenance (See Table 14). However, Chapter 3.51 of the Ministry's Vehicle User Policy Guidelines states that, the transport officer shall observe the maintenance schedules as follows; (a) First Line Servicing should be done Monthly and (b) Second Line Servicing should be

done Quarterly. The transport officer indicated that the eight vehicles were old vehicles with high cost of maintenance.

Table 14: Broken down vehicles due to delays and poor maintenance

No.	Vehicle Type	Reg. Number	Last servicing date to Sept. 2022	Number of months delayed	Current condition
1.	Toyota Land cruiser	GM 9-16	27-05-2021	16	Weak engine
2.	Toyota Land cruiser	GM 456-15	27-05-2021	16	Weak engine
3.	Toyota Land cruiser	GN 5930-15	27-05-2021	16	Weak engine
4.	Nissan Patrol	GV 53-14	20-05-2020	28	Clutch system
5.	Toyota Avensis	GV 55-14	27-05-2021	16	Weak engine
6.	Nissan Patrol	GT 9784-15	18-06-2019	39	Suspension system
7.	Toyota Land cruiser	GE 4546-16	9-11-2020	23	High oil consumption
8.	Toyota Land cruiser	GN 7409-15	9-11-2020	23	Fault in ABS system

Source: MRH's vehicle files

129. In relation to the Ministry's official residential buildings, the Estate Officer indicated that the Unit carries out inspection on the Ministry's buildings twice in a year. However, there were no inspection reports to show at the time of the audit. We found during inspection that the Ministry's 6 unit 2-bedroom bungalows at Spintex Baastonaa had large areas of its plastering on the fence walls and the building peeling off exposing the surfaces of the blockwork as some portions were worn off extensively. See Picture 5. The Estate Officer failed to carry out inspection on the bungalows. The audit team could not check the interior of the bungalows because the occupants were not available at the time of our visit.

130. The flats at REDCO, Madina were in good condition as there were no crack in the walls of the building, walls were painted, there were no leakages in the roof and no rotten facial boards and ceilings.

Picture 5: Examples of MRH bungalows that had not been maintained at Spintex, Baatsonaa



Source: Audit team's field checks

Conclusion

131. The Ministry of Roads and Highways did not adequately carry out maintenance on its vehicles and buildings to keep them in good condition to serve their purpose. This in our opinion was due to inadequate planning and budgeting for maintenance activities.

Recommendation

132. We recommended that the Chief Director should ensure that:

- i. The Transport Officer carry out the required maintenance according to the transport policy and maintenance plan,
- ii. the Estate Officer regularly inspect their buildings and prepare plans with budgetary requirements for maintenance, and
- iii. funds are made available for maintenance of assets.

Management response

133. *We wish to state that an inspection of the Ministry's residence was carried out by the Estate Officer along with some members of the Fixed Assets Coordinating Committee on Saturday, 26 August 2023 to identify defects and estimated costs (BoQ) for immediate repair/renovation (report being compiled). With regards to vehicles, two of the vehicles (Nissan Patrol, GT 9784-15 and Toyota Landcruiser, GN 7409-15) have been repaired. Repairs of the remaining six vehicles shall proceed as soon as possible.*

Overall Conclusion

Generally, the selected MDAs did not efficiently update their fixed assets registers. Aside from the Ministry of Sanitation and Water Resources, the rest of the MDAs did not adequately maintain and implement mechanisms to protect/secure their vehicles and landed properties used for their operations. These lapses, in our opinion, was due to negligence of duty, inadequate planning, budgeting, and supervision.

APPENDICES

Appendix A

Audit Questions and Assessment Criteria

No.	Objective	Audit question	Assessment criteria	Source
1.	Captured the right details of fixed assets and updating of fixed assets register.	AQ1 How has the selected Ministries ensured that the right details of fixed assets are captured and update the asset register to aid in identification and to provide an audit trail to minimize loss?	We expect the Ministries to capture the right details of all assets into the fixed assets register and update the fixed asset register.	Section 156(2)(b)(f) of the Public Financial Management Regulations, 2019 (L.I. 2378), requires MDAs to capture, keep records, and update fixed assets register of vehicles, lands and buildings and all other fixed assets after every acquisition, disposal, or transfer of the fixed assets. Chapter 1.3 of the Government of Ghana Fixed Assets Management Operational and Accounting Guideline states that, a Covered Entity's fixed asset use in its operation to generate revenue and provide services must be recorded into the fixed assets register for recognition.
2.		AQ1.1 Did the selected Ministries record the right information of assets into the fixed asset register to aid in the identification and tracking of the assets? AQ1.2. Did the select Ministries update their fixed asset register?		
3.		AQ2 How has the selected Ministries ensured that their assets are maintained?	We expect the selected Ministries to plan and budget for maintenance and implement the	Chapter 2.3 and Chapter 8.3.2(a) of the Government of Ghana Fixed Assets Management Operational and Accounting Guideline requires, the MDAs report on assets that need maintenance, the required budget for maintenance and the planned time for the maintenance to ensure regular maintenance of the fixed assets.
4.	Maintained fixed assets.			

No.	Objective	Audit question	Assessment criteria	Source
5.		AQ2.1 Did the selected Ministries plan and budget for the maintenance of their fixed assets?	plan for their fixed assets to keep them in workable conditions.	
6.		AQ2.2 Did the selected Ministries implement the maintenance plan for their fixed assets?		
7.	Protected fixed assets for effective delivery of services. Necessary preventive mechanisms to eliminate theft and loss of fixed assets	AQ3 How has the selected Ministries protected their assets?	We expect the Ministries provide preventive mechanisms such as, road worthy and insurance, tracking devices, GV number plate, CCTV camera, embossment, and ownership documents for their assets to eliminate theft and loss of fixed assets.	Section 52 (1) and subsection 2(a) of the Public Financial Management Act, 2016, (Act 921) requires a Principal Spending Officer of a covered entity to be responsible for the assets of the institution under his care and shall ensure that proper control systems exist for the custody and management of the asset. We therefore expect management of the selected Ministries and department to protect their fixed assets.
8.		AQ3.1 Did the selected Ministries emboss their fixed assets to protect them against theft?		Regulation 6 of the Road Traffic Regulations, 2012 (L.I. 2180) requires, the owner of a motor vehicle to ensure that the road use certificate is renewed at any time within one month before the date of its expiry and the renewal shall have effect from the date of expiry.
9.		AQ3.2 Did the selected Ministries provide tracking devices on their Vehicles?		Chapter 1.9(ii) of the Government of Ghana Fixed Assets Management Operational and Accounting Guideline requires, the head of Covered Entities to protect official vehicles by purchasing appropriate insurance policies
10.	Road Worthy and Insurance Certificates	AQ. 3.3 Did the selected Ministries provide appropriate insurance and road worthy		

No.	Objective	Audit question	Assessment criteria	Source
		certificates for their fixed assets?		against unforeseen circumstances and renew them every year in advance of its expiry date.
11.	Vehicles with GV number plate	AQ. 3.4 Did the selected Ministry re-register their vehicles with GV number plates?		A directive from the Office of the President, Flag Staff House dated 4 June 2014 'requires all Covered Entities to re-register all government vehicles with the Drivers and Vehicles License Authority (DVLA) for a costumed number plate to safeguard the vehicles.
12.	Ownership documentation for vehicles and buildings	AQ. 3.5 Did the selected Ministry have ownership documentation for vehicles and buildings?		Section 52 (3a and b) of the Public Financial Management Act, 2016 (Act 921), requires the Principal Spending Officers of the MDAs to maintain records of lands, buildings and all other assets under their control and possession to ensure that these assets are protected and accounted for. Chapter Two Section 4.6.3(iii) of Ministry of Trade and Industry's Transport Policy Framework requires that, the head of transport keeps and maintain comprehensive records on all vehicles such as vehicle ownership document showing ownership of the vehicles.

Documents reviewed

No.	Name of document	Reasons for review
1.	Fixed assets register	To determine whether all buildings and vehicles had been captured and regularly updated in conformity to the requirements CAGD
2.	Vehicle use policy guidelines	To find out what has been outlined and whether they adhere to them when it comes to management of fixed assets
3.	Transport policy	To determine what has been stated and whether they implement them.
4.	Estate files	To find out the state of their office buildings and bungalows and whether they maintain them to prolong their lifespan.
5.	Vehicle files	<ul style="list-style-type: none"> To find out whether vehicles have road worthy and insurance and are renewed annually To find out the regularity of servicing
6.	Internal audit reports	To find out issues raised with regards to the management of fixed assets and whether they resolve them in subsequent reports
7.	Vehicle allocation files	To find out specific staff that vehicles have been allocated to and whether they qualify
8.	Fixed Assets Coordinating Unit File (FACU)	To find out when it was established and whether they are carrying out their roles as spelt out in the PFM Regulation
9.	Minutes of Fixed Assets Coordinating Unit (FACU)	<ul style="list-style-type: none"> To know the members in the Unit To find out how often they meet as a Unit To find out issues raised with regards to management of fixed assets To find out decisions taken to compile data on fixed assets

Appendix C

List of officials interviewed

NO.	Key Officials	Reason for the Interview
1.	Chief Director	<ul style="list-style-type: none"> • To obtain information on how allocation of vehicles are done • How he approves expenditure for maintenance • How he ensures that fixed assets are maintained and protected.
2.	Head of Accounts	<ul style="list-style-type: none"> • To obtain information on budget allocations for the maintenance of Fixed Assets • To gain information on the releases and expenditure maintaining Fixed Assets.
3.	Internal Auditor	<ul style="list-style-type: none"> • To obtain information on their roles in the management of fixed assets • To clarify issues identified in their internal audit report.
4.	Head of Transport	<ul style="list-style-type: none"> • To understand the unit's role in relation to allocation and maintenance of vehicles.
5.	Head of Estates	<ul style="list-style-type: none"> • To understand the unit's role in relation to allocation and maintenance of Fixed assets such as furniture, office equipment, land, and buildings.
6.	Heads of FACU	<ul style="list-style-type: none"> • To obtain information on the unit's role in the management of Fixed Assets • To gather information from reports generated so far in the assessment of Fixed Assets • To know when the unit was established and its membership composition in connection with provisions made by the Controller and Accountant Generals Office.

Process description

Capturing the right details of vehicles and buildings into the asset register

In capturing details of vehicles and buildings into the asset register, the Transport and Estate officers identify the assets, carry out stocktaking to enable them capture the right details of the vehicles and buildings into the asset register. The officers then submit the information to FACU who then collate into a comprehensive report and finally submit to the CAGD.

Routine maintenance for vehicles

This is inspecting different internal and external parts of a vehicle such as engine oil level, windshield washer fluid, condition of the tires, automatic transmission fluid, power steering fluid, exhaust, breaks, fuel filter, hoses and belts, battery and cables on a monthly basis to help keep the vehicle in good shape and prevent costly repairs due to malfunctioning parts. Transport officer is to inspect the vehicle odometer and other internal parts after every 5,000 kilometre or three months and request for maintenance to be carried out.

Periodic maintenance for vehicles

Periodic maintenance is the activity performed on vehicles based on a set time interval. The purpose of periodic maintenance or repairs is to maintain smooth operation of vehicles. Some of the activities that are carried out during periodic maintenances are changing of car tires, suspension, brake pads and other engine components.

Maintenance of building

Maintenance of Building refers to activities performed to retain and restore the functionality of the building. This includes works such as electrical, plumbing, among others. It aims to preserve a safe, functional, and comfortable environment for occupants.

Protective mechanism

This is where devices and instruments are put in place to protect assets such as vehicles and buildings. With regards to vehicles devices and instruments such as tracking devices, stickers, embossment, and fire extinguishers are used to protect the vehicles from unforeseen circumstances. For buildings, fire extinguishers, fire alarms, CCTV are part of devices used to protect them from fire and burglary.

DFR vehicles with inadequate details in the assets register

No.	vehicles without manufacturer's name	vehicles without model year	vehicles without location	vehicles without cost	vehicles without date placed in service
1.	AS 7002-20	GV 883-14	GM 2243-21	GM 2243-21	GM 2243-21
2.	GN 8689-15	GV 1376-14	GM 2240-21	GM 2240-21	GM 2240-21
3.	GS 1051-20	AS 7002-20	GM 2245-21	GM 2245-21	GM 2245-21
4.	GC 5886-20	GN 8689-15	GM 2241-21	GM 2241-21	GM 2241-21
5.	GE 7351-15	GS 1051-20		GT 4438-21	GT 4438-21
6.	GV 1388-14	GC 5886-20		GB 182-20	GC 2997-19
7.	GS 2579-16	GE 7351-15		GX 6280-20	AS 7004-20
8.	GB 4075-20	GV 1388-14		GX 5248-20	AS 7005-20
9.	GM 509-15	GS 2579-16		GC 2997-19	AS 7007-20
10.	GN 7451-19	GB 4075-20			AS 7006-20
11.	GB 4813-20	GM 509-15			GC 1027-18
12.	GV 773-14	GN 7451-19			GS 7584-19
13.	GT 6527-12	GB 4813-20			GW 3734-17
14.	GV 803-14	GV 773-14			GS 7643-17
15.	GV 876-14	GT 6527-12			GS 2565-16
16.	GN 3908-15	GV 803-14			GM 8-16
17.		GV 876-14			GW 6991-16
18.		GN 3908-15			GE 9429-16
19.					GW 693-16
20.					GW 694-16
21.					GW 695-16
22.					GN 1607-16
23.					GT 9416-16
24.					GM 1662-16
25.					GN 6481-15
26.					GN 8684-15
27.					GN 3740-15
28.					GN 2822-15
29.					GT 1074-15
30.					GE 7354-15
31.					GV 885-14
32.					GV 886-14
33.					GV 887-14
34.					GV 888-14
35.					GV 889-14

No.	vehicles without manufacturer's name	vehicles without model year	vehicles without location	vehicles without cost	vehicles without date placed in service
36.					GV 873-14
37.					GN 3229-13
38.					GV 783-14
39.					GV 774-14
40.					GV 778-14
41.					GV 779-14
42.					GV 781-14
43.					GV 780-14
44.					GV 782-14
45.					GT 6018-12
46.					GT 6448-12
47.					GT 8839-11
48.					GT 5908-11
49.					GT 8349-11
50.					GT 9181-11
51.					GV 785-14
52.					GT 2990-10
53.					GV 397-10
54.					GV 398-10
55.					GN 5460-12
56.					GV 792-14
57.					GV 799-14
58.					GV 789-14
59.					GT 2795-10
60.					GE 5023-10
61.					GV 871-14
62.					GV 884-14
63.					GV 802-14
64.					GV 803-14
65.					GT 824-14
66.					GW 5563 Y
67.					GW 2414 X
68.					GW 2415 X
69.					GV 811-14
70.					GV 813-14
71.					GV 819-14
72.					GV 838-14
73.					GR 6232 W
74.					GR 6235 W
75.					GV 827-14

No.	vehicles without manufacture's name	vehicles without model year	vehicles without location	vehicles without cost	vehicles without date placed in service
76.					GV 831-14
77.					GV 826-14
78.					GV 829-14
79.					GV 875-14
80.					GV 810-14
81.					GV 844-14
82.					GV 441 E
83.					GV 442 E
84.					GV 435 E
85.					GV 439 E
86.					GV 437 E
87.					GV 436 E
88.					GV 438 E
89.					GV 440 E
90.					GV 446 E
91.					GN 7412-15
92.					GN 8688-15
93.					GN 669-20
94.					GX 6230-20
95.					GN 2110-12
96.					GV 1341-14
97.					GV 1343-14
98.					GT 8939-12
99.					GV 309 -14
100.					GV 1342-14
101.					GV 771-14
102.					GV 1344-14
103.					GV 1352-14
104.					GV 772-14
105.					AS 7003-20
106.					GM 617-15
107.					GS 6695-18
108.					GS 2566-16
109.					GV 883-14
110.					GN 8948-13
111.					GN 970 Z
112.					GT 9340-14
113.					GT 6950-17
114.					GN 9291-11
115.					GT 2792-10

No.	vehicles without manufacture's name	vehicles without model year	vehicles without location	vehicles without cost	vehicles without date placed in service
116.					GN 1227-13
117.					GM 3613-21
118.					GM 3614-21
119.					GN 7410-15
120.					GW 2165-20
121.					GS 584-17
122.					GW 6989-16
123.					GV 1376-14
124.					GN 9115-16
125.					GV 1346-14
126.					AS 7002-20
127.					GN 8689-15
128.					GS 1051-20
129.					GC 5886-20
130.					GE 7351-15
131.					GV 1388-14
132.					GS 2579-16
133.					GB 4075-20
134.					GM 509-15
135.					GN 7451-19
136.					GB 4813-20
137.					GV 773-14
138.					GT 7609-12
139.					GT 6527-12
140.					GV 803-14
141.					GV 876-14
142.					GN 3908-15
143.					GN 6658-21
144.					GN 6659-21
145.					GT 7337-19
146.					GN 8684-15
147.					GN 1357-17
148.					GE 6670-15
149.					GV 882-14
150.					ER 3049-11
151.					GN 6014 Z
152.					GN 3810 Z
153.					GV 1211-14
154.					GT 946-09
155.					GV 786-14

No.	vehicles without manufacture's name	vehicles without model year	vehicles without location	vehicles without cost	vehicles without date placed in service
156.					GN 518-10
157.					AS 4890 U
158.					GN 5946 Z
159.					GT 1011 T
160.					GT 8942-12
161.					GX 2561-20
162.					GN 2960-19
163.					GN 1605-16
164.					GV 1246-14
165.					GV 796-14
166.					GV 1381-14
167.					GV 1243-14
168.					GV 1376-14
169.					GV 1244-14
170.					GV 1380-14
171.					GV 1397-14
172.					GV 798-14
173.					GR 6207 W
174.					GV 1377-14
175.					GV 1218-14
176.					GC 384-21
177.					GN 8290 - 20
178.					GS 961-20
179.					GE 8624-20
180.					GE 8626-20
181.					GE 6672-15
182.					GT 7382-12
183.					GT 7402-12
184.					GV 1288-14
185.					GV 1282-14
186.					GN 2406 Z
187.					GV 1279-14
188.					GT 2793-10
189.					GV 1277-14
190.					GV 1284-14
191.					GN 2363 Z
192.					GV 1285-14
193.					GV 1286-14
194.					GR 9594 Y
195.					GR 9596 Y

No.	vehicles without manufacturer's name	vehicles without model year	vehicles without location	vehicles without cost	vehicles without date placed in service
196.					GR 3831 W
197.					GV 1294-14
198.					GN 1763-22
199.					GN 7058-19
200.					GV 872-14
201.					GT 8397-15
202.					GN 9932-12
203.					GV 1261-14
204.					GV 891-14
205.					GV 1262-14
206.					GV 802-14
207.					GM 601-17
208.					GE 9428-16
209.					GV 1289-14
210.					GV 1278-14
211.					GC 7709-12
212.					GV 1269-14
213.					GR 9212-10
214.					GV 1260-14
215.					GV 1396-14
216.					GV 1266-14
217.					GT 1101 A
218.					GT 1195 T
219.					GT 2785-10
220.					GT 9330-21
221.					GT 9331-21
222.					GT 9329-21
223.					GM 1312-12
224.					GN 2148-16
225.					GE 6671-15
226.					GN 5776-19
227.					GT 7712 Y
228.					GT 9021-10
229.					GN 6573 Z
230.					GR 2289-09
231.					GN 965 Z
232.					GM 1061-12
233.					GN 8721-14
234.					GC 1795 Z
235.					GN 5950 Z

No.	vehicles without manufacture's name	vehicles without model year	vehicles without location	vehicles without cost	vehicles without date placed in service
236.					GV 891-14
237.					GN 8713-21
238.					GN 7681-21
239.					GT 4691-21
240.					GN 9010-17
241.					GX 1987-17
242.					GT 9381-17
243.					GT 6435-16
244.					GE 7353-15
245.					GE 7352-15
246.					GV 1308-14
247.					GM 1310-12
248.					GV 1311-14
249.					GV 1312-14
250.					GV 1324-14
251.					GR 6215 W
252.					GV 1383-14
253.					GT 6069 X
254.					GV 420 P
255.					GC 5026-21
256.					GN 6349-20
257.					GN 5774-19
258.					GN 7451-19
259.					GN 6483-15
260.					GV 1386-14
261.					GE 6673-15
262.					GC 7696-12
263.					GV 1385-14
264.					GN 543-10
265.					GV 1227-14
266.					GV 1387-14
267.					GE 1935 W
268.					GV 1393-14
269.					GV 800-14
270.					GV 1234-14
271.					GV 1235-14
272.					GR 6214 W
273.					GS 7018-18
274.					GN 8568-18
275.					GW 2178-20

No.	vehicles without manufacture's name	vehicles without model year	vehicles without location	vehicles without cost	vehicles without date placed in service
276.					GW 2813-20
277.					GE 1876 - 21
278.					GN 7060-19
279.					GS 8473-18
280.					GV 1335-14
281.					GM 797-16
282.					GV 1329-14
283.					GN 4915-12
284.					GT 1075-15
285.					GN 519-10
286.					GV 1331-14
287.					GV 1330-14
288.					GV 1336-14
289.					GV 1337-14
290.					GV 1338-14
291.					GV 1339-14
292.					GT 7410-12
293.					GT 3840-21
294.					GT 9323-21
295.					GT 8630-15
296.					GT 9380-17
297.					GT 9414-16
298.					GT 9008-17
299.					GV 1382-14
300.					GV 1315-14
301.					GT 9340-14
302.					GN 1371-15
303.					GE 1684-21
304.					GN 6744-15
305.					GN 4973-12
306.					GN 5152-12
307.					AS 7001-20
308.					GM 2213-21
309.					GM 2214-21
310.					GC 5852-20
311.					GS 1052-20

Appendix F

DFR buildings with inadequate details in the assets register

No.	Description of Asset	Location Code	Buildings without date Placed in Service	Buildings without cost	Buildings without Staff ID of occupant	Buildings without full name of occupant	Buildings without position of occupant
1.	5-storey administrative office Block (HQ)	0329001 - Greater Accra Region_Korle Klottey Municipal Osu	5-storey administrative office Block (HQ)	5-storey administrative office Block (HQ)			
2.	Single storey Drivers' office building	0329001 - Greater Accra Region_Korle Klottey Municipal Osu	Single storey Drivers' office building	Single storey Drivers' office building			
3.	Generator room	0329001 - Greater Accra Region, Korle Klottey Municipal Osu	Generator room	Generator room	Generator room	Generator room	Generator room
4.	Mosque	0329001 - Greater Accra Region_Korle Klottey Municipal Osu	Mosque	Mosque	Mosque	Mosque	Mosque
5.	Bungalow No.1 - 1st circular roads-Cantonments	0329001 - Greater Accra Region_Korle Klottey Municipal Osu	Bungalow No.1 - 1st circular roads-Cantonments	Bungalow No.1 - 1st circular roads-Cantonments	Bungalow No.1 - 1st circular roads-Cantonments	Bungalow No.1 - 1st circular roads-Cantonments	Bungalow No.1 - 1st circular roads-Cantonments
6.	Bungalow No. 2 - 1st Circular Road-Cantonments	0329001 - Greater Accra Region_Korle Klottey Municipal Osu	Bungalow No. 2 - 1st Circular Road-Cantonments	Bungalow No. 2 - 1st Circular Road-Cantonments	Bungalow No. 2 - 1st Circular Road-Cantonments		
7.	Bungalow No. 11- Dwaahie Street-Adenta	0329001 - Greater Accra Region_Korle Klottey Municipal Osu	Bungalow No. 11- Dwaahie Street-Adenta	Bungalow No. 11- Dwaahie Street-Adenta	Bungalow No. 11- Dwaahie Street-Adenta		
8.	Bungalow No. 21-Dwaahie Street-Adenta	0329001 - Greater Accra Region_Korle Klottey Municipal Osu	Bungalow No. 21-Dwaahie Street-Adenta	Bungalow No. 21-Dwaahie Street-Adenta	Bungalow No. 21-Dwaahie Street-Adenta		
9.	Bungalow No. 23 -Dwaahie Street-Adenta	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 23 -Dwaahie Street-Adenta	Bungalow No. 23 -Dwaahie Street-Adenta	Bungalow No. 23 -Dwaahie Street-Adenta		
10.	Bungalow No. 25 -Dwaahie Street-Adenta	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 25 -Dwaahie Street-Adenta	Bungalow No. 25 -Dwaahie Street-Adenta	Bungalow No. 25 -Dwaahie Street-Adenta		
11.	Bungalow No. 136 -Alalomo Street-Adenta	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 136 -Alalomo Street-Adenta	Bungalow No. 136 -Alalomo Street-Adenta	Bungalow No. 136 -Alalomo Street-Adenta		

No.	Description of Asset	Location Code	Buildings without date Placed in Service	Buildings without cost	Buildings without Staff ID of occupant	Buildings without full name of occupant	Buildings without position of occupant
12.	Bungalow No. 35 Commando-Adenta	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 35 Commando-Adenta	Bungalow No. 35 Commando-Adenta	Bungalow No. 35 Commando-Adenta	Vacant	Vacant
13.	Bungalow No. 41 Commando-Adenta	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 41 Commando-Adenta	Bungalow No. 41 Commando-Adenta	Bungalow No. 41 Commando-Adenta	Vacant	Vacant
14.	Bungalow No. 35 -Greda Estates	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 35 -Greda Estates	Bungalow No. 35 -Greda Estates	Bungalow No. 35 -Greda Estates	Bungalow No. 35 -Greda Estates	Bungalow No. 35 -Greda Estates
15.	Bungalow No. 82 -Adogono Estates-Teshie Nungua	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 82 -Adogono Estates-Teshie Nungua	Bungalow No. 82 -Adogono Estates-Teshie Nungua	Bungalow No. 82 -Adogono Estates-Teshie Nungua		
16.	Bungalow No. 86 Cassia Street Com. 20 -Tema	0329001 - Greater Accra Region_Korle Klottey Municipal Osu	Bungalow No. 86 Cassia Street Com. 20 -Tema	Bungalow No. 86 Cassia Street Com. 20 -Tema	Bungalow No. 86 Cassia Street Com. 20 -Tema	Bungalow No. 86 Cassia Street Com. 20 -Tema	Bungalow No. 86 Cassia Street Com. 20 -Tema
17.	Bungalow No. J 37-Com. 20-Tema	0329001 - Greater Accra Region_Korle Klottey Municipal Osu	Bungalow No. J 37-Com. 20-Tema	Bungalow No. J 37-Com. 20-Tema	Bungalow No. J 37-Com. 20-Tema		
18.	Bungalow No. J 38- Com. 20-Tema	0329001 - Greater Accra Region_Korle Klottey Municipal Osu	Bungalow No. J 38- Com. 20-Tema	Bungalow No. J 38- Com. 20-Tema	Bungalow No. J 38- Com. 20-Tema		
19.	Bungalow No. J 40 -Com. 20-Tema	0329001 - Greater Accra Region_Korle Klottey Municipals	Bungalow No. J 40 -Com. 20-Tema	Bungalow No. J 40 -Com. 20-Tema	Bungalow No. J 40 -Com. 20-Tema		
20.	Bungalow No. 1 (MiDA) -Awutu Breku	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 1 (MiDA) -Awutu Breku	Bungalow No. 1 (MiDA) -Awutu Breku	Bungalow No. 1 (MiDA) -Awutu Breku	Bungalow No. 1 (MiDA) -Awutu Breku	Bungalow No. 1 (MiDA) -Awutu Breku
21.	Bungalow No. 2 (MiDA) -Awutu Breku	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 2 (MiDA) -Awutu Breku	Bungalow No. 2 (MiDA) -Awutu Breku	Bungalow No. 2 (MiDA) -Awutu Breku		
22.	Bungalow No. 3 (MiDA) -Awutu Breku	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 3 (MiDA) -Awutu Breku	Bungalow No. 3 (MiDA) -Awutu Breku	Bungalow No. 3 (MiDA) -Awutu Breku	Vacant	Vacant
23.	Bungalow No. 4 (MiDA) -Awutu Breku	0329001 - Greater Accra Region_Korle	Bungalow No. 4 (MiDA) -Awutu Breku	Bungalow No. 4 (MiDA) -Awutu Breku	Bungalow No. 4 (MiDA) -Awutu Breku		

No.	Description of Asset	Location Code	Buildings without date Placed in Service	Buildings without cost	Buildings without Staff ID of occupant	Buildings without full name of occupant	Buildings without position of occupant
		Klottey Municipal_Osu					
24.	Bungalow No. 1 (MiDA) - Nsawam	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 1 (MiDA) - Nsawam	Bungalow No. 1 (MiDA) - Nsawam	Bungalow No. 1 (MiDA) - Nsawam		
25.	Bungalow No. 2 (MiDA) Nsawam	0329001 - Greater Accra Region_Korle Klottey Municipal_Osu	Bungalow No. 2 (MiDA) Nsawam	Bungalow No. 2 (MiDA) Nsawam	Bungalow No. 2 (MiDA) Nsawam		

Appendix G

MRH vehicles with inadequate details in the assets register

No.	Vehicles without date placed in service	Vehicles without cost
1.	GX 1600-19	GC 568-12
2.	GW 2185-20	GE 6823-15
3.	GN 4176-20	GB 16-20
4.	GT 3917-20	GT 7127-20
5.	GW 2154-20	GT 7128-20
6.	GW 2177-20	GS 9203-18
7.	GN 658-20	GW 3290-16
8.	GW 2155-20	GX 6270-20
9.	GN 655-20	GV-93-15
10.	GX 4438-19	GT 9312-15
11.	GN 657-20	GV 51-14
12.	GX 4537-19	GM 9-16
13.	GX 4536-19	GN 3119-11
14.	GW 518-20	GS 6247-12
15.	GX 4538-19	GV 41-14
16.	GC 568-12	GV 881-14
17.	GW 2172-20	GV 40-14
18.	GS 9350-19	GT 3118-11
19.	GW 2163-20	GE 6822-15
20.	GT 2152-20	GT 282-12
21.	GW 2807-20	GV 30-14
22.	GW 515-20	GT 6604-15
23.	GE 6823-15	GS 9007-13
24.	GB 16-20	GV 42-14
25.	GN 3062-20	GW 669-16
26.	GT 7127-20	GV 45-14
27.	GT 7128-20	GV 43-14
28.	GS 9203-18	GV 38-14
29.	GW 3290-16	GV 57-14
30.	GX 6270-20	GN 9088-12
31.	GN 667-20	GV 878-14
32.	GW 2153-20	GC 2996-19
33.	GN 668-20	GC 2995-19
34.	GV-93-15	GC 2997-17
35.	GT 9312-15	GV 66-14
36.	GW 2157-20	GW 4058-20
37.	GN 3063-20	GE 3985-20
38.	GN 3061-20	GN 656-20

No.	Vehicles without date placed in service	Vehicles without cost
39.	GN 665-20	GN 5930-15
40.	GW 2634-20	GT 9784-15
41.	GW 2263-20	GV 892-14
42.	GW 2164-20	GV 36-14
43.	GV 51-14	GV 58-14
44.	GW 2162-20	GE 4546-16
45.	GM 9-16	GV 55-14
46.	GW 2184-20	GV 52-14
47.	GW 2176-20	GV 53-14
48.	GN 3119-11	GN 991-15
49.	GS 6247-12	GV 44-14
50.	GV 41-14	GV 545-14
51.	GV 881-14	GN 6451-14
52.	GV 40-14	GM 456-15
53.	GT 3118-11	GN 7409-15
54.	GE 6822-15	GE 6821-15
55.	GT 282-12	GX 3213-20
56.	GW 2159-20	
57.	GN 3069-20	
58.	GV 30-14	
59.	GT 6604-15	
60.	GS 9007-13	
61.	GV 42-14	
62.	GW 669-16	
63.	GV 45-14	
64.	GV 43-14	
65.	GV 38-14	
66.	GV 57-14	
67.	GN 9088-12	
68.	GV 878-14	
69.	GX 4432-19	
70.	GC 2996-19	
71.	GC 2995-19	
72.	GC 2997-17	
73.	GV 66-14	
74.	GW 4058-20	
75.	GE 3985-20	
76.	GN 656-20	
77.	GN 5930-15	
78.	GT 9784-15	
79.	GV 892-14	

No.	Vehicles without date placed in service	Vehicles without cost
80.	GV 36-14	
81.	GV 58-14	
82.	GE 4546-16	
83.	GV 55-14	
84.	GV 52-14	
85.	GV 53-14	
86.	GN 991-15	
87.	GV 44-14	
88.	GV 545-14	
89.	GN 6451-14	
90.	GM 456-15	
91.	GN 7409-15	
92.	GE 6821-15	
93.	GX 3213-20	

DFR vehicles without GV plates

No.	Manufacturer Name	Model Year	Registration Number	Minor Category
1	Toyota	2021	GM 2243-21	Station Wagon (SUV)
2	Toyota	2021	GM 2240-21	Pick Ups
3	Toyota	2021	GM 2245-21	Pick Ups
4	Toyota	2021	GM 2241-21	Pick Ups
5	Toyota	2021	GT 4438-21	Station Wagon (SUV)
6	Toyota	2020	GB 182-20	Pick Ups
7	Toyota	2020	GX 6280-20	Pick Ups
8	Toyota	2019	GC 2997-19	Station Wagon (SUV)
9	Toyota	2020	AS 7004-20	Station Wagon (SUV)
10	Toyota	2020	AS 7005-20	Station Wagon (SUV)
11	Toyota	2020	AS 7007-20	Station Wagon (SUV)
12	Toyota	2020	AS 7006-20	Station Wagon (SUV)
13	Isuzu	2018	GC 1027-18	Pick Ups
14	Toyota	2019	GS 7584-19	Station Wagon (SUV)
15	Toyota	2017	GW 3734-17	Pick Ups
16	Mitsubishi	2017	GS 7643-17	Pick Ups
17	Toyota	2016	GS 2565-16	Pick Ups
18	Toyota	2016	GM 8-16	Station Wagon (SUV)
19	Toyota	2016	GW 6991-16	Station Wagon (SUV)
20	Toyota	2016	GE 9429-16	Station Wagon (SUV)
21	Toyota	2016	GW 693-16	Pick Ups
22	Toyota	2016	GW 694-16	Pick Ups
23	Toyota	2016	GW 695-16	Pick Ups
24	Nissan	2016	GN 1607-16	Station Wagon (SUV)
25	Nissan	2016	GT 9416-16	Station Wagon (SUV)
26	Toyota	2016	GM 1662-16	Pick Ups
27	Toyota	2015	GN 6481-15	Station Wagon (SUV)
28	Nissan	2015	GN 8684-15	Station Wagon (SUV)
29	Toyota	2015	GN 3740-15	Station Wagon (SUV)
30	Nissan	2015	GN 2822-15	Pick Ups
31	Toyota	2015	GT 1074-15	Pick Ups
32	Toyota	2015	GE 7354-15	Pick Ups
33	Toyota	2013	GN 3229-13	Pick Ups
34	Nissan	2012	GT 6018-12	Pick Up
35	Nissan	2012	GT 6448-12	Navara
36	Toyota	2011	GT 8839-11	Fortuner
37	Nissan	2011	GT 5908-11	Pick Up
38	Nissan	2011	GT 8349-11	Pick Up
39	Nissan	2011	GT 9181-11	Patrol
40	Toyota	2010	GT 2990-10	Land Cruiser
41	Nissan	2010	GN 5460-12	Patrol
42	Nissan	2010	GT 2795-10	Pick Up
43	Mitsubishi	2010	GE 5023-10	Pick Up
44	Nissan	2007	GT 824-14	Patrol
45	Toyota	2006	GW 5563 Y	Land Cruiser
46	Scania	2006	GW 2414 X	Truck

No.	Manufacturer Name	Model Year	Registration Number	Minor Category
47	Scania	2006	GW 2415 X	Truck
48	Nissan	2005	GR 6232 W	Sunny
49	Nissan	2005	GR 6235 W	Sunny
50	Toyota	2015	GN 7412-15	Station Wagon (SUV)
51	Nissan	2015	GN 8688-15	Station Wagon (SUV)
52	Toyota	2019	GN 669-20	Pick Ups
53	Toyota	2020	GX 6230-20	Pick Ups
54	Toyota	2012	GN 2110-12	Pick Ups
55	Nissan	2012	GT 8939-12	Pick Ups
56	Toyota	2020	AS 7003-20	Station Wagon (SUV)
57	Nissan	2015	GM 617-15	Pick Ups
58	Mitsubishi	2018	GS 6695-18	Pick Ups
59	Toyota	2016	GS 2566-16	Pick Ups
60	Nissan	2013	GN 8948-13	Station Wagon (SUV)
61	Nissan	2008	GN 970 Z	Pick Ups
62	Nissan	2014	GT 9340-14	Pick Ups
63	Nissan	2017	GT 6950-17	Pick Ups
64	Nissan	2011	GN 9291-11	Pick Ups
65	Toyota	2021	GM 3613-21	Pick Ups
66	Toyota	2021	GM 3614-21	Pick Ups
67	Toyota	2015	GN 7410-15	Station Wagon (SUV)
68	Toyota	2020	GW 2165-20	Pick Ups
69	Isuzu	2017	GS 584-17	Pick Ups
70	Toyota	2016	GW 6989-16	Pick Ups
71	Toyota	2016	GN 9115-16	Pick Ups
72			AS 7002-20	Station Wagon (SUV)
73			GN 8689-15	Station Wagon (SUV)
74			GS 1051-20	Pick Ups
75			GC 5886-20	Pick Ups
76			GE 7351-15	Pick Ups
77			GS 2579-16	Pick Ups
78			GB 4075-20	Station Wagon (SUV)
79			GM 509-15	Station Wagon (SUV)
80			GN 7451-19	Pick Ups
81			GB 4813-20	Pick Ups
82	Toyota	2012	GT 7609-12	Fortuner
83	Toyota	2021	GN 6658-21	Station Wagon (SUV)
84	Toyota	2021	GN 6659-21	Station Wagon (SUV)
85	Toyota	2019	GT 7337-19	Station Wagon (SUV)
86	Nissan	2015	GN 8684-15	Station Wagon (SUV)
87	Toyota	2017	GN 1357-17	Pick Ups
88	Toyota	2015	GE 6670-15	Pick Ups
89	Toyota	2011	ER 3049-11	Pick Ups
90	Nissan	2008	GN 6014 Z	Station Wagon (SUV)
91	Nissan	2008	GN 3810 Z	Pick Ups
92	Nissan	2009	GT 946-09	Pick Ups
93	Nissan	2010	GN 518-10	Pick Ups
94	Nissan	2008	GN 5946 Z	Pick Ups
95	Toyota	2020	GX 2561-20	Pick Ups

No.	Manufacturer Name	Model Year	Registration Number	Minor Category
96	Toyota	2019	GN 2960-19	Pick Ups
97	Nissan	2016	GN 1605-16	Station Wagon (SUV)
98	Toyota	2021	GC 384-21	Pick Ups
99	Toyota	2020	GN 8290 - 20	Pick Ups
100	Toyota	2020	GS 961-20	Station Wagon (SUV)
101	Toyota	2019	GE 8624-20	Pick Ups
102	Toyota	2019	GE 8626-20	Pick Ups
103	Toyota	2015	GE 6672-15	Pick Ups
104	Toyota	2012	GT 7382-12	Pick Ups
105	Toyota	2012	GT 7402-12	Pick Ups
106	Toyota	2008	GN 2406 Z	Pick Ups
107	Nissan	2010	GT 2793-10	Pick Ups
108	Toyota	2008	GN 2363 Z	Pick Ups
109	Nissan	2007	GR 9594 Y	Station Wagon (SUV)
110	Nissan	2007	GR 9596 Y	Station Wagon (SUV)
111	Mitsubishi	2005	GR 3831 W	Station Wagon (SUV)
112	Toyota	2021	GN 1763-22	Station Wagon (SUV)
113	Toyota	2019	GN 7058-19	Pick Ups
114	Nissan	2015	GT 8397-15	Station Wagon (SUV)
115	Pick Up	2012	GN 9932-12	Pick Ups
116	Nissan	2011	GV 1261-14	Pick Ups
117	Nissan	2014	GV 891-14	Pick Ups
118	Nissan	2010	GV 1262-14	Pick Ups
119	Isuzu	2017	GM 601-17	Pick Ups
120	Toyota	2016	GE 9428-16	Pick Ups
121	Toyota	2011	GC 7709-12	Hilux
126	Toyota	2020	GT 9330-21	Station Wagon (SUV)
127	Toyota	2020	GT 9331-21	Pick Ups
128	Toyota	2020	GT 9329-21	Pick Ups
129	Nissan	2012	GM 1312-12	Pick Ups
130	Toyota	2016	GN 2148-16	Pick Ups
131	Toyota	2015	GE 6671-15	Pick Ups
132	Toyota	2019	GN 5776-19	Pick Ups
133	Nissan	2007	GT 7712 Y	Pick Ups
134	Nissan	2010	GT 9021-10	Pick Ups
135	Nissan	2008	GN 6573 Z	Pick Ups
136	Nissan	2009	GR 2289-09	Station Wagon (SUV)
137	Nissan	2008	GN 965 Z	Pick Ups
138	Ford	2012	GM 1061-12	Pick Ups
139	Nissan	2014	GN 8721-14	Pick Ups
140	Toyota	2020	GN 8713-21	Pick Ups
141	Toyota	2021	GN 7681-21	Pick Ups
142	Toyota	2021	GT 4691-21	Station Wagon (SUV)
143	Toyota	2017	GN 9010-17	Pick Ups
144	Toyota	2017	GX 1987-17	Pick Ups
145	Toyota	2017	GT 9381-17	Pick Ups
146	Toyota	2016	GT 6435-16	Pick Ups
147	Toyota	2015	GE 7353-15	Pick Ups
148	Toyota	2015	GE 7352-15	Pick Ups

No.	Manufacturer Name	Model Year	Registration Number	Minor Category
149	Nissan	2012	GM 1310-12	Pick Ups
150	Toyota	2020	GC 5026-21	Station Wagon (SUV)
151	Toyota	2020	GN 6349-20	Pick Ups
152	Toyota	2019	GN 5774-19	Pick Ups
153	Toyota	2019	GN 7451-19	Pick Ups
154	Nissan	2015	GN 6483-15	Pick Ups
155	Toyota	2015	GE 6673-15	Pick Ups
156	Toyota	2012	GC 7696-12	Pick Ups
157	Nissan	2010	GN 543-10	Pick Ups
158	Toyota	2018	GS 7018-18	Station Wagon (SUV)
159	Toyota	2018	GN 8568-18	Pick Ups
160	Toyota	2019	GW 2178-20	Pick Ups
161	Toyota	2019	GW 2813-20	Pick Ups
162	Toyota	2021	GE 1876 - 21	Pick Ups
163	Toyota	2019	GN 7060-19	Pick Ups
164	Isuzu	2018	GS 8473-18	Pick Ups
165	Toyota	2016	GM 797-16	Pick Ups
166	Nissan	2012	GN 4915-12	Station Wagon (SUV)
167	Toyota	2015	GT 1075-15	Pick Ups
168	Toyota	2019	GT 3840-21	Pick Ups
169	Toyota	2019	GT 9323-21	Pick Ups
170	Toyota	2015	GT 8630-15	Station Wagon (SUV)
171	Toyota	2017	GT 9380-17	Pick Ups
172	Nissan	2016	GT 9414-16	Station Wagon (SUV)
173	Toyota	2017	GT 9008-17	Pick Ups
174	Nissan	2014	GT 9340-14	Pick Ups
175	Toyota	2015	GN 1371-15	Station Wagon (SUV)
176	Toyota	2021	GE 1684-21	Pick Ups
177	Toyota	2015	GN 6744-15	Pick Ups
178	Toyota	2012	GN 4973-12	Pick Ups
179	Nissan	2012	GN 5152-12	Pick Ups
180	Toyota	2019	AS 7001-20	Station Wagon (SUV)
181	Toyota	2020	GM 2213-21	Pick Ups
182	Toyota	2020	GM 2214-21	Pick Ups
183	Toyota	2020	GC 5852 - 20	Pick Ups
184	Toyota	2020	GS 1052-20	Pick Ups

MoTI's vehicles without GV plates

No.	Vehicle type	Manufacturer Name	Registration Number
1	Pick-up	Mitsubishi	GB 4820-20
2	Saloon	Passat	GC 1634-21
3	Saloon	Tiguan	GC 1635-21
4	Saloon	Tiguan	GC 1636-21
5		Tiguan	GC 1637-21
6	Saloon	Tiguan	GE 9452-21
7	Pick-up	Amarok	GC 8051-21
8	4x4 S/WAGON	Toyota	GN 4826-20
9	Pick-up	Toyota	GS 1073-20
10	4x4 S/WAGON	Toyota	GN 4650-18
11	4x4 S/WAGON	Toyota	GX 1659-18
12	Pick-up	Toyota	GX 1668-18
13	Pick-up	Toyota	GX 6500-18
14	Pick-up	Toyota	GN 8919-18
15	Pick-up	Toyota	GN 8918-18
16	Pick-up	Toyota	GX 5700-18
17	Pick-up	Toyota	GX 5100-18
18	Saloon	Toyota	GN 6446-18
19	Saloon	Toyota	GN 9733-16
20	Saloon	Toyota	GN 9734-16
21	Saloon	Toyota	GN 9735-16
22	Saloon	Toyota	GN 9736-16
23	Saloon	Toyota	GN 9737-16
24	Saloon	Toyota	GN 9738-16
25	Saloon	Toyota	GN 9731-16
26	Saloon	Toyota	GN 9732-16
27	Pick-up	Mitsubishi	GR 6713-15
28	Pick-up	Mitsubishi	GR 6720-15
29	Pick-up	Mitsubishi	GR 6712-15
30	4x4 S/WAGON	Toyota	GE 2942-14
31	4x4 S/WAGON	Toyota	GN4599-13
32	4x4 S/WAGON	Toyota	GT1997-09
33	Saloon	Toyota	GN6446-18
34	Saloon	Toyota	GM6601-12
35	Saloon	Toyota	GN9731-16
36	Saloon	Toyota	GN9732-16
37	Saloon	Toyota	GN9733-16
38	Saloon	Toyota	GN9734-16
39	Saloon	Toyota	GN9735-16
40	Saloon	Toyota	GN9736-16
41	Saloon	Toyota	GN9737-16
42	Saloon	Toyota	GN9738-16
43	Saloon	Toyota	GN719-10
44	Saloon	Toyota	GN720-10
45	minibus	Toyota	GM3796-14
46	minibus	Toyota	GM3798-14
47	truck	Tata	GW1178 Y
48	4*4	Mitsubishi	GR4402-11
49	4*4	Mitsubishi	GR2386-11
50	Pick-up	Mitsubishi	GR6712-15
51	Pick-up	Mitsubishi	GR6713-15

No.	Vehicle type	Manufacturer Name	Registration Number
52	Pick-up	Mitsubishi	GR6720-15
53	Pick-up	Toyota	GW6270-16
54	4*4	Toyota	GW3956-20
55	Pick-up	Toyota	GX1668-18
56	4*4	Kantanka	GW4141-18
57	Pick-up	Toyota	GN8919-18
58	Pick-up	Toyota	GN8918-18
59	Pick-up	Toyota	GX5700-18
60	Pick-up	Toyota	GX5100-18
61	Saloon	VW	GN7648Y
62	Saloon	Toyota	GN 719-10
63	Saloon	Toyota	GN 720-10
64	TRUCK	TATA	
65	4*4	Toyota	GW8347Y
66	4*4	Toyota	GW8008Y
67	4*4	Toyota	GW8220Z
68	4*4 S/WAGON	Toyota	GE 3585 Z
69	4*4 S/WAGON	Toyota	GT 1997-09
70	Saloon	VW	GN 7648 Y
71	4*4 S/WAGON	Nissan	GT 8460 W
72	Pick-up	Nissan	GW 8400 V
73	Pick-up	Nissan	GT 9791-Z
74	Pick-up	Nissan	GW 8411V
75	Pick-up	Nissan	GW 6481 U
76	Pick-up	Toyota	GT1167-15
77	Pick-up	Toyota	GT1164-15
78	Pick-up	Toyota	GT1168-15
79	Pick-up	Toyota	GT1169-15
80	Pick-up	Toyota	GT6896-15
81	Pick-up	Toyota	GW6036-16
82	Pick-up	Toyota	GW6269-16
83	Pick-up	Toyota	GW6034-16

MoTI's vehicles without transfer of ownership documents

No.	Make of Vehicle	Vehicle Registration No.	Remarks
1.	Mitsubishi	GR 5755 - 11	No transfer of ownership
2.	Toyota Land cruiser V8	GW3956 - 20	
3.	Toyota Hilux Pick Up	GW 6270 - 16	
4.	Toyota land Cruiser V8	GX 1659 - 18	
5.	Toyota Prado	GW 8347 - Y	
6.	Toyota Hilux IMV ford	GT 1164 - 15	
7.	Toyota Fortuner	GV 17 - 14	
8.	Toyota Hilux Pick Up	GW 6269 - 16	
9.	Toyota land Cruiser V8	GN 4650 - 18	
10.	Nissan Pick Up	GT 9791 - Z	
11.	Toyota Hilux Pick Up	GV 312 - 17	
12.	Toyota Prado	GW 8008 - Y	
13.	Nissan Hard body	GV 456 -17	
14.	Toyota V8	GN 4599 - 13	
15.	Tata Truck	GW1178 - Y	
16.	Toyota Prado	GN 4826 - 20	
17.	Nissan Pick Up	GW 8411 - V	
18.	Nissan Pick Up	GW 6481 - V	
19.	Mitsubishi Station Wagon	GR 4402 - 11	
20.	Nissan Patrol	GT 8460 - W	
21.	Toyota Corolla	GS 5392 - 10	
22.	Toyota HiAce Bus	GM 3796 - 14	
23.	Toyota Pick Up	GW 6275 - 16	
24.	VW Passat	GN 7648 - Y	
25.	Toyota Hilux Pick Up	GW 6036 - 16	
26.	Toyota Hilux Pick Up	GW 6034 - 16	
27.	Toyota HiAce Bus	GM 3796 - 14	
28.	Toyota Corolla	GN 719 - 10	
29.	Toyota Corolla	GN 720 - 10	
30.	Nissan Pick Up	GW 8400 - V	
31.	Toyota Hilux IMV Ford	GT 1168 - 15	
32.	Toyota Hilux IMV Ford	GT 1167 - 15	
33.	Toyota Landcruiser V8	GE 2942 - 14	
34.	Toyota Hilux IMV Ford	GT 1169 - 15	
35.	Toyota Hilux	GS 1073 - 20	
36.	Toyota Hilux IMV Ford	GT 1165 - 15	
37.	Toyota Hilux	GS 1072-20	
38.	Toyota Camry	GN 6446-18	
39.	Toyota Hilux	GN 1668-18	
40.	Toyota Hilux IMV 4WD	GT 6896-15	
Vehicles without ownership document at MoTI			
No.	Make of Vehicle	Vehicle Registration No.	Remarks
41.	Toyota pickup	GT 1165-15	No ownership documents
42.	Mitsubishi pickup	GR 5755-11	
43.	Nissan Hardbody pickup	GW 6481-U	
44.	Nissan Hardbody pickup	GW 8411-V	
45.	Nissan Patrol	GT 8460-W	
46.	Toyota Corolla	GS 5392-10	
47.	Nissan Hardbody pickup	GW 8400 -V	
48.	Tata Truck	GW 1178-Y	
49.	Toyota Corolla	GN 719-10	

Appendix K

MRH's vehicles without GV number plates

No.	Maker	Model	Colour	Registration No.	Year of Acquisition
1	Toyota	Avensis	Smoke	GT 3119-11	2011
2	Toyota	Avensis	Smoke	GT 3118-11	2011
3	Toyota	Landcruiser	-	GC 568-12	2012
4	Toyota	Camry	Black	GS 6247-12	2012
5	Toyota	Camry	Egyptian	GS 9007-13	2013
6	Toyota	Landcruiser	-	GN 6451-14	2014
7	Nissan	Navara	Gray	GE 6823-15	2015
8	Toyota	Camry	White	GT 9312-15	2015
9	Nissan	Navara	Black	GE 6822-15	2015
10	Nissan	Navara	Gray	GE 6821-15	2015
11	Nissan	Navara	-	GT 6604-15	2015
12	Nissan	Patrol	-	GN 991-15	2015
13	Nissan	Patrol	-	GT 9784-15	2015
14	Toyota	Landcruiser	-	GN 5930-15	2015
15	Toyota	Landcruiser	-	GM 465-15	2015
16	Toyota	Landcruiser	-	GN 7409-15	2015
17	Toyota	Prado	Fossil	GW 669-16	2016
18	Toyota	Prado	Black	GW 3290-16	2016
19	Toyota	Landcruiser	-	GM 9-16	2016
20	Toyota	Landcruiser	-	GE 4546-16	2016
21	Toyota	Prado	White	GS 9203-18	2018
22	Toyota	Landcruiser	-	GC 2997-19	2019
23	Honda	Accord	-	GX 4437-19	2019
24	Toyota	Hilux	-	GC 2996-19	2019
25	Toyota	Prado	-	GS 9350-19	2019
26	Honda	Accord	-	GX 4536-19	2019
27	Honda	Accord	-	GX 4538-19	2019
28	Honda	Accord	-	GX 4537-19	2019
29	Honda	Accord	-	GX 4432-19	2019
30	Honda	Accord	-	GX 4438-19	2019
31	Toyota	Landcruiser	-	GX 1600-19	2019
32	Toyota	Landcruiser	-	GC 2995-19	2019
33	Toyota	Prado	-	GW 2192-20	2020
34	Toyota	Camry	-	GW 2163-20	2020
35	Toyota	Hilux	Lava	GN 3069-20	2020
36	Toyota	Hilux	Black	GW 2159-20	2020
37	Toyota	Hilux	White	GW 2176-20	2020
38	Toyota	Hilux	Lava	GW 2184-20	2020
39	Toyota	Hilux	Lava	GN 665-20	2020
40	Toyota	Hilux	Lava	GW 2162-20	2020
41	Toyota	Hilux	Pearl River	GW 2164-20	2020
42	Toyota	Hilux	Lava	GW 2263-20	2020
43	Toyota	Hilux	Lava	GW 2634-20	2020
44	Toyota	Hilux	Lava	GB 16-20	2020
45	Toyota	Hilux	Lava	GN 3061-20	2020
46	Toyota	Hilux	Lava	GN 3063-20	2020
47	Toyota	Hilux	Lava	GW 2157-20	2020
48	Toyota	Hilux	Lava	GN 668-20	2020
49	Toyota	Hilux	Lava	GW 2153-20	2020
50	Toyota	Prado	-	GX 6270-20	2020
51	Toyota	Hilux	Black	GT 7128-20	2020
52	Toyota	Hilux	Black	GT 7127-20	2020
53	Toyota	Prado	Black	GN 3062-20	2020
54	Toyota	Landcruiser	-	GT 3917-20	2020
55	Toyota	Hilux	-	GN 667-20	2020

No.	Maker	Model	Colour	Registration No.	Year of Acquisition
56	Toyota	HIANCE	-	GW 4058-20	2020
57	Toyota	Prado	-	GW 2807-20	2020
58	Toyota	Landcruiser	-	GW 2195-20	2020
59	Honda	Accord	-	GW 515-20	2020
60	Honda	Accord	-	GW 518-20	2020
61	Toyota	Landcruiser	-	GN 4176-20	2020
62	Toyota	Hilux	-	GN 667-20	2020
63	Toyota	Landcruiser	-	GN 656-20	2020
64	Toyota	COASTER	-	GE 3985-20	2020
65	Toyota	Landcruiser	-	GN 657-20	2020
66	Toyota	Landcruiser	-	GN 655-20	2020
67	Toyota	Camry	-	GW 2155-20	2020
68	Toyota	Landcruiser	-	GN 658-20	2020
69	Toyota	Camry	-	GN 2177-20	2020
70	Toyota	Camry	-	GN 2177-20	2020
71	Toyota	Camry	-	GW 2154-20	2020
72	Toyota	Camry	-	GW 2188-20	2020

MISSION STATEMENT

The Ghana Audit Service exists

To Promote

Good governance in the areas of transparency, accountability and probity in Ghana's Public financial management system

By auditing

to recognised international standards

And

reporting audit results to Parliament