

AUDIT SERVICE

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..... OBUASI
21 MARCH 20 25

THE MUNICIPAL CO-ORDINATING DIRECTOR
OBUASI EAST MUNICIPAL ASSEMBLY
OBUASI TUTUKA

MANAGEMENT LETTER ON THE AUDIT OF THE OBUASI EAST MUNICIPAL ASSEMBLY'S
INTERNALLY GENERATED FUND FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2024.

Introduction

In accordance with the statutory mandate of the Auditor-General under Article 187 (2) of the 1992 Constitution and Section 11 (1) of the Audit Service Act 2000, Act 584, we have reviewed the financial, managerial and operational activities of Obuasi East Municipal Assembly for the period January 1, 2024 to December 31, 2024.

2. Our observations made during the review have been discussed with management and their responses, where appropriate were taken into consideration in compiling this management letter.
3. We shall be grateful for your response within 30 days after the receipt of this management letter as stipulated in Section 29(1) of the Audit Service Act 2000, Act 584. You are additionally informed that sanctions would be invoked against you in accordance with Regulation 35 of CI70 should you fail to comply with the tenets of Section 29(1) of the Audit Service Act, 2000, Act 584.

Key Personnel

4. The following officers were responsible for the administrative and financial activities of the Assembly for the period under review;

Name	Rank	Period
Hon. Faustina Amissah	Municipal Chief Executive	01/01/24 - 31/12/24
Eric Aboagye-Mensah	Municipal Co-ordinating Director	01/01/24 - 31/12/24
Mohammed Faila	Municipal Finance Officer	01/01/24 - 31/12/24
Jones Agyemang	Municipal Planning Officer	01/01/24 - 31/12/24
Jacinta Ackah	Municipal Budget Officer	01/01/24 - 31/12/24
Gloria Tabi	Municipal Internal Auditor	01/01/24 - 31/12/24
Samuel Nti Kyeremeh	Municipal Works Engineer	01/01/24 - 31/12/24
Abdalla Ibrahim	Municipal Procurement Officer	01/01/24 - 31/12/24

Audit Objectives

6. The Auditor-General shall examine in such manner as he thinks necessary the public and other government accounts and shall ascertain whether in his opinion:
- (a) the accounts have been properly kept;
 - (b) all public monies have been fully accounted for, and rules and procedures applicable are sufficient to secure an effective check on the assessment, collection and proper allocation of the revenue;
 - (c) monies have been expended for the purposes for which they were appropriated and the expenditure have been made as authorized;
 - (d) essential records are maintained and the rules and procedures applied are sufficient to safeguard and control public property; and
 - (e) programames and activities have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilized and results achieved.

Scope and Determination of Responsibilities

6. Our audit coverage included;
- (a) a review of cash management with regards to economy, efficiency and effectiveness.

(b) The audit also reviewed budgetary control, financial reporting and the internal controls in place regarding Revenue, Expenditure, Assets and Liabilities.

(c) The Financial Statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of management. Our responsibility is to express an independent opinion on the Financial Statements.

Audit methodology and strategy

7. We used the risk-based audit approaches for the conduct of the audit. Among others, this included interviews of officials of the Assembly to understand and document the system, examination of transactions, review of procurement processes, procedures and contract records. We issued observations to management for their responses, which we have incorporated in this Management letter.
8. We derived our audit evidence using criterion and standards from sources including the Public Procurement Act 2003 (Act 663) as amended, the Public Procurement (Amendment) Act 2016 (Act 914), the Public Financial Management Act, 2016 (Act 921), Public Financial Management Regulations, 2019 (LI 2378), the Local Governance Act 2016 (Act 636) and Ministerial directives among other statutes.
9. We assessed and drew an overall conclusion on the effectiveness of the control environment, designed and performed substantive test to cover a sufficient sample of expenditure transaction in each spending unit to enable us to verify at 95% confidence level and 0.5% materiality level.

Limitation of our responsibility

10. We reviewed the accounts and related records and the system of control operated by management of the Assembly, only to the extent we considered necessary for the effective performance of the audit.
11. As a result, our review may not have detected all the weaknesses that exist or all improvement that could be made. We have prepared this management letter solely for your use within your institution.
12. Its content should not be disclosed to any third party without our consent. We would not accept any responsibility for any reliance a third party might place upon it.

Conclusion

13. Management of the Assembly maintained an appreciable degree of financial discipline in spite of the anomalies mentioned in this management letter. It is our hope therefore that management of the Assembly would further improve upon its operations, particularly with regards to cash management, proper project management and safeguarding of assets as well as compliance to laws, rules and regulations.
14. Management is therefore recommended to take note of the weaknesses identified and endeavor to implement and enforce the audit recommendations made.

Summary of Significant Findings and Recommendations

- (a) Our review of the Market Stores Register and Business Operating Permit revealed that 30 people defaulted to the tune of **GH¢3,780.00**. We recommended that the Municipal Co-ordinating Director (MCD) and the Municipal Finance Officer(MFO) should ensure that the Revenue Head immediately recover the arrears of **GH¢3,780.00** in full from the defaulters and put the fund to its appropriate use. (Paragraph 20-26)
- (b) Our review of Obuasi East Assembly payment vouchers revealed that, payments made amounting to **GH¢91,198.00** vide payment vouchers were neither supported with appropriate documents. We could not confirm the authenticity of the payments made. We recommended to MCD and MFO to provide the necessary attachment for the verification by the audit team or both MCD and MFO will be held liable to refund the amount involved into any of the two **Auditor-General's Recoveries Accounts** no. and the evidence provided for our verification. (Paragraph 27-33)
- (c) Our review of the records of Obuasi East Municipal Assembly reveal that management spent an amount of **GH¢ 138,479.10** on fuel for the running of its official vehicles but could not account for it through the vehicle logbooks. We recommended that the Transport Officer and the Drivers should be held accountable to provide the usage of the fuel purchase in the vehicle logbooks or both the MCD and MFO will be held liable to refund the amount involved into any of the two **Auditor-General's Recoveries Accounts** and evidence provided for our verification. (Paragraph 34-40)
- (d) We noted during the audit that, the entity tender committee members of the Assembly failed to complete no conflict-of-interest declaration form when awarding a contract. We recommended to the members of the committee to always strictly adhere to the provisions in the Procurement Regulations and the Procurement Act and be

sanctioned in accordance with Public Procurement Act 2003 (Act 663) as amended (Paragraph 41-46)

- (e) Our review of the Imposition of Rates and Fee-Fixing Resolution 2024 of Obuasi East Municipal Assembly revealed that a basic rate of **GH¢2.00** per year is payable by all persons above the age of 18 years who reside within the area of authority of the Municipal Assembly. However, we noted that the Assembly failed to implement this policy to enhance revenue generation base of the Municipal. We recommended that the Budget Unit of the Assembly should endeavor to make projection on revenues sources which are collectable and realistic for development. (Paragraph 47-52)
- (f) We noted during the audit that the Assembly does not have a Rate Assessment Committee in place to deal with issues concerning rate assessment in the Municipality. We recommended that the MCD should ensure that the Rate Assessment Committee is constituted to provide realistic and accurate database for ratable items in the Municipal and submit evidence to the audit team for verification. (Paragraph 53-58)
- (g) We noted during the audit that the Assembly does not have title deeds for its Six (6) Assembly Landed properties from the Lands Commission rendering the Assembly claims of ownership susceptible to future land disputes and encroachments. We recommend that the MCD should take the necessary steps to acquired title deeds for the Assembly lands to avoid any encroachments and litigations in the near future. (Paragraph 59-63)

FUND ACCOUNTABILITY AND BUDGETARY PERFORMANCE

Revenue-Grant

- 16. A review of the financial records shows that, between January and December 2024, the Assembly received a total revenue of **GH¢2,450,435.55** as the Assembly's internally generated funds. This amount makes up 72.69% of the annual budgeted figure of **GH¢3,370,950.45** signifying a gap of **GH¢920,514.90** or 27.31% of revenue of the annual estimates.
- 17. A comparative analysis also showed that total revenue increased from **GH¢2,347,054.94** by **GH¢103,380.61** to **GH¢2,450,435.55** at the end of 2024, representing 4.40% increment of the prior year's figure. Details are provided below:

Revenue Heads	2024 Annual Budget GH¢	2024 Actual Revenue GH¢	2023 Actual Revenue	Budget Variance %	Actual Change GH¢	Actual Change %

Rates	1,059,524.00	640,210.00	686,457.92	(39.58)	(46,247.92)	(6.74)
Lands & Royalties	1,135,000.00	1,130,698.33	757,766.14	(0.38)	372,932.19	49.21
Rent	58,000.00	29,959.00	28,390.00	(48.35)	1,569.00	5.53
Licenses	717,454.45	479,229.42	494,421.68	(33.20)	(15,192.26)	3.07
Fees	287,408.00	167,663.80	326,730.20	(41.66)	(159,066.40)	(48.68)
Fines	113,564.00	2,675.00	53,289.00	(97.64)	(50,614.00)	(94.98)
Total	3,370,950.45	2,450,435.55	2,347,054.94	(27.31)	103,380.61	4.40

Expenditure

18. Similarly, the Assembly incurred an expenditure amounting to **GH¢2,583,423.14**, a 76.57% short fall from the annual estimate of **GH¢3,373,950.45** on goods and services and non-financial assets during the period in review. Details are shown below:

Expenditure	2024 Annual Budget GH¢	2024, Actual GH¢	2023 Actual	Budget Variance %	Change GH¢	Actual % Change
Compensation of Employees	382,642.26	230,227.70	177,730.79	39.83	(52,496.91)	(29.54)
Goods & Services	1,963,417.74	1,603,547.03	1,380,181.39	18.33	(223,365.64)	(16.18)
General / Other Expenses	319,280.00	279,772.81	119,324.11	12.37	(160,448.70)	(134.46)
Non-Financial Asset	708,610.45	469,875.60	855,941.43	33.69	386,065.83	45.10
Total	3,373,950.45	2,583,423.14	2,533,177.72	23.43	50,245.42	1.98

SYSTEM OF ACCOUNTING AND INTERNAL CONTROL

19. The Assembly processed its accounting transactions on the GIFMIS system. The results of their operations as presented in periodic financial returns to the Controller & Accountant General emanated from GIFMIS processed transactions.

Details of Findings and Recommendations

Cash Irregularities

Rent Defaulters (Rent /Market Stores) GH¢3,780.00

20. Regulation 46(a) of Public Financial Management Regulations 2019, (LI 2378) states "A Principal Spending Officer shall ensure that all non-tax revenue is efficiently collected."
21. Our review of the Market Stores Register and Business Operating Permit revealed that four people and two institutions defaulted to the tune of **GH¢3,780.00** as per the details below.

S/N	NAME	LOCATION	AMOUNT
		Market Stores	
1	Sumaila Ankoma	Tutuka Market	960.00
2	Yaw Berima	Tutuka Market	240.00
3	Ben Osei Boakye	Tutuka Market	240.00
4	Mr. & Mrs. Marfo	Tutuka Market	240.00
	Sub-Total		1,680.00
		Business Operating Permit	
1	STARRY GUST HOUSE	KWABENAKWA	1,600.00
2	Gold Finger	E.T. S	500.00
	Sub-Total		2,100.00
	Grand Total		3,780.00

22. Management failed to state the cause.
23. These attitudes of the defaulters may affect the assembly revenue generation base. Again, it may also deny the Assembly revenue for developmental agenda.
24. We recommended that the Co-ordinating Director and the Municipal Finance Officer ensure that the Revenue Head immediately recover the arrears of **GH¢3,780.00** in full from the defaulters and put the fund to its appropriate use.
25. Management responded that they have instituted a task force to recover all arrears from defaulters in respect of Market Stores and Business Operating Permit.

26. Our verification revealed that management is yet to collect the amount stated above.

Unsupported Payment vouchers, IGF - GH¢91,198.00

27. Regulation 78(1b) of the Public Financial Management Regulations, 2019 (L.I.2378) states "A Principal Spending Officer of a covered entity is responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exists".

28. Our review of Obuasi East Assembly payment vouchers revealed that, 23 payments made amounting to GH¢91,198.00 were neither supported with minutes, report, pictorial evidence, invitation letters etc. We could therefore not confirm the authenticity of the payments made. Details attached as **Appendix 'A'**

29. Management failed to state the cause.

30. The absence of minutes, reports, circulars, invitation letters etc. raises doubts about the authenticity of transactions and this practice could lead to loss of funds to the Assembly.

31. We recommended to the MCD and MFO to provide the necessary attachment for verification by the audit team or both the MCD and MFO will be held liable to refund the amount involved into the **Auditor-General's Recoveries Account no. 1018331470015 at Bank of Ghana or Auditor-General Recovery's Account Number 1011200005912 at GCB Bank, both at High Street** and evidence provided for our verification.

32. Management responded that the relevant supporting documents to authenticate the various expenditures incurred in the interest of the Assembly have been attached to the payment vouchers for your verification and authentication.

33. Our follow-up verification revealed that the affected relevant documents were still outstanding.

Failure to account for fuel- GH¢138,749.10

34. Section 52 (7a) of the Public Financial Management Act, 2016, Act 921 states "The Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed".

35. Our review of the records of Obuasi East Municipal Assembly reveal that management spent an amount of **GH¢ 138,749.10** on fuel for the running of its

official vehicles but could not account for it through the vehicle logbooks. The details attached as **Appendix 'B'**

36. Management could not give any cause to the infraction.
37. This practice of not logging fuel purchased in the vehicle logbooks is opened to abuse as some officials may use it for private gains to the detriment of the Assembly's coffers.
38. We recommended that the Transport Officer and the Drivers should be held accountable to provide the usage of the fuel purchase in the vehicle logbooks or both the MCD and MFO will be held liable to refund the amount involved into the **Auditor-General's Recoveries Account no. 1018331470015 at Bank of Ghana or Auditor-General Recovery's Account Number 1011200005912 at GCB Bank, both at High Street** and the evidence provided for verification.
39. Management responded that all fuel issued to various users has been logged into the appropriate logbooks and available for verification.
40. Our verification revealed that management was yet to account for the fuel mentioned above, so our recommendation still stands.

Procurement and Stores Irregularities

Failure to Complete No Conflict-of-Interest Declaration Form 1A. GH¢40,620.50

41. Regulation 7(5a, b, c & d) of the Public Procurement Regulations, 2022 (L.I. 2466) states "The following persons are required to complete a No Conflict-of-Interest Declaration as set out in Form 1A of the First Schedule: a head of entity/ His/her representative, a member of an entity tender committee, a member of an evaluation panel and a member of a tender review committee".
42. We noted during the audit that, the entity tender committee members of the Assembly failed to complete no conflict-of-interest declaration form as it prescribed by the above Regulation, when awarding a contract of **GH¢40,620.50** for construction of culvert. We therefore could not ascertain whether any of the members of the entity listed above had any relationship with the contractor who executed that project. Details of the members of the various committees who failed to complete the no conflict-of-interest form are provided below:

NAME	DESIGNATION	
Hon. Faustina Amissah	DCE	
Eric Aboagye-Mensah	DCD	
Mohammed Faila	DFO	
Abdallah Ibrahim	PO	
Jacinta Ackah	DBA	
Humphrey Omaboe	DL	
George Ankapong Fofie	WS-CC	
Rev. Emmanuel Kwame Anane	F & A SCC	
User Departments		
EVALUATION MEMBERS FOR CONSTRUCTION OF CULVERT AT AYAASE		CONTRACT SUM
		GH¢40,620.50
Abdallah Ibrahim	PO	
Samuel Nti Kyereameh	DWE	
Jones Agyemang	DPO	
		GH¢40,620.50

43. Management failed to state the cause.
44. This practice does not promote transparency and accountability in the public procurement process, undermining the achievement of value for money. The probability of awarding contract to a close associate cannot be ruled out.
45. We recommended to the members of the committee to always strictly adhere to the provisions in the Procurement Regulations and the Procurement Act. They should be sanctioned in accordance with section 92 of the Public Procurement Act (Act 2003) (Act 663) as amended.
46. Management responded that they have taken steps to comply with the declaration of conflict-of-interest form 1A.

Other Irregularities

Failure to collect Basic Rates in the Municipal

47. Section 144 of Local Governance Act, 2016 (Act 936) states 'A District Assembly shall be the only authority to levy rates for a district despite any customary law of the contrary.'
48. Our review of the Imposition of Rates and Fee-Fixing Resolution 2024 of Obuasi East Municipal Assembly revealed that a basic rate of **GH¢2.00** per year is payable by all persons above the age of 18 years who reside within the area of authority of the Municipal Assembly. However, we noted that the Assembly failed to implement this policy to enhance revenue generation base of the municipality.
49. Management failed to state the cause.
50. A potential source of revenue as stipulated by the Assembly's fee fixing resolution is not being accessed rendering reliance on the fee fixing resolution as a workable document doubtful. Again, this situation also denies the Assembly enough revenue for the developmental agenda and makes revenue projection in the budget unrealistic.
51. We recommended that the Budget Unit of the Assembly should endeavor to make projection on revenues sources which are collectable and realistic for development.
52. Management responded that they have taken the necessary steps to ensure effective mobilization of Basic Rates within the Municipality to enhance revenue generation base of the municipality.

Lack of Rate Assessment Committee in the Municipal.

53. Section 153 (1) of Local Governance Act, 2016 (Act 936) states "There shall be a Rate Assessment Committee for each district appointed by the Regional Minister on the recommendation of the District Assembly concerned."
54. We noted during the audit that the Assembly does not have a Rate Assessment Committee in place to deal with issues concerning rate assessment in the Municipality as per the provision in the Act.
55. Management failed to state the cause.

56. The absence of a Rate Assessment Committee is a breach on the law, apart from undermining the smooth handling of disputed rates between the Assembly and its ratable persons. This may affect the realization of estimated revenue in the Assembly's budget and their revenue performance.
57. Management responded that they are taking the necessary steps to constitute the Rate Assessment Committee to aid in providing reasonable and accurate database for ratable items in the Municipality.
58. We recommended that the MCE and MCD should ensure that the Rate Assessment Committee is constituted to provide realistic and accurate database for ratable items in the Municipality and submit evidence to the audit team for verification.

Lack of title deeds of the Assembly's Lands.


59. Section 52(4) of the Public Financial Management Act, 2016 (Act 921) states "The register referred to in subsection (3) (b) Shall contain a record of the details of each parcel of land or building and the terms on which the land or building is held, with reference to the conveyance, address, area, date of acquisition disposal or major change in use, cost, lease terms, maintenance contracts and other pertinent management details."
60. We noted during the audit that the Assembly does not have title deeds for its Six (6) Assembly Landed properties from the Lands Commission rendering the Assembly claims of ownership susceptible to future land disputes and encroachments.
61. Management did not assign any reason to the cause.
62. Failure to have legal deeds or documents constituting evidence of a right of ownership of the lands could be susceptible to disputes and encroachments.
63. We recommended that the MCD should take the necessary steps to acquired title deeds for the Assembly lands to avoid any encroachments and litigations in the near future.
63. Management responded that necessary steps are been taken to acquire the title deeds of the Assembly lands from the traditional leaders.

Follow Up Action on Previous Audit Report

64. Matters arising from the previous audit report referenced AS/OB/LG.2/VOL.II/17 dated 4/03/24 were all resolved.

Acknowledgement

65. We are grateful to the management and staff of the Assembly for the cooperation extended to our audit team during the audit.



RICHARD ASAMOAH
DISTRICT AUDITOR
OBUASI

CC:

The Deputy Auditor-General (EIDA-SZ)
Audit Service
Accra

The Head of Service
Local Government Service
Accra

The Regional Auditor
Audit Service
Kumasi

The Regional Co-ordinating Director
Regional Co-ordinating Council
Kumasi

The Regional Director
Controller and Accountant-General
Kumasi

The Presiding Member
Obuasi East Municipal Assembly
Obuasi Tutuka

Appendix 'A'

Unsupported Payment vouchers - GH¢91,198.00

S/N	Date	PV No.	Cheq. No.	Payee	Details	Amount	Remark
1	26/07/2024	OEDA/IGF/24/JUL39/YAS	2373	DCD	Donation to Adansi Fomena Traditional council	3,700.00	No invitation letter from the traditional council to authenticate the transaction.
2	26/07/2024	OEDA/IGF24/SEP015/YAS/	2372-10000	DCD	Being funds released to cater for GIFMIS officials	12,300.00	No details of programme outline for the visit. Using photocopies to acquit the PV.
3	26/07/2024	OEDA/IGF/24/JUL18/YAS	Cash		Commuting Allowance	13,530.00	There was no statement of claim of the activities carried out that warrant the payment
4	31/07/2024	OEDA/IGF/24/JUL34/YAS	2374	DCD	Transportation for revenue heads	1,050.00	Revenue Heads did not sign the claim sheet to authenticate the payment
5	13/09/2024	OEDA/IGF24/SEP33/YAS	2390	Owusu Sampson	Donation	1,500.00	No receipt of acknowledgment from the school to

				Prim ary B			authenticate 9he payment
6	13/09/ 2024	OEDA/IGF2 4/SEP014/Y AS	2390	Owu su Samp a Prim ary A	Donation	1,000.00	No receipt of acknowledge ment from the school to authenticate the payment
7	25/09/ 2024	OEDA/IGF2 4/SEP006/Y AS	57	DCD	Field demonstra tion	2,000.00	No supporting document in the use of the money.
8	02/04/ 2024	1669501	86/	MCD	Being funds released for organizing Agric Sub- Committee on 22nd March 2024.	1,442.00	No minutes to the meeting/repo rt attached
9	04/04/ 2024	1670001	2055	MCD	Being funds released to enable the organized Executive Committee meeting on 4th April,2024 at Wawasi old court.	3,931.00	No Minutes to the meeting/repo rt attached
10	12/04/ 2024	1669691	94		stakeholde rs meeting	3,700.00	no attendance list minutes to the meeting
11	09/05/ 2024	1703338	99	MCD	Funds for stakeholde	3,052.00	no minutes to the meeting

					rs' engagement		and report to the community engagement.
12	09/06/2024	1696480	99	MCD	being funds for stakeholders Agencies in the district	3,700.00	No attendance list and minutes to the meeting.
13	17/04/2024	1711238	2058	TOP H STAR	cost to re-register the assembly vehicles	3,542.00	Un-accounted payment no receipt to indicate renewal of the vehicles.
14	16/06/2024	1715813	2364	MCD	being stakeholder engagement with religions leaders within the district held on	4,300.00	un-Accounted payments/ provide receipts covering the payments.
15	30/05/2024	1711817	15	Henos Energy	Being fuel purchased	7,500.00	un-accounted payment - provide original receipt cover the expenditure
16	31/01/2024	OEDA/IGF/24/JAN100/YAS	000050	DCD	Commuting allowance	12,045.00	Lack of Activity Reports Commuting Officers

17	02/02/ 2024	OEDA/IGF2 4/FEB/4/Y AS	002021 ,	DCD	T&T	2,350.00	Lack of minutes out of the meeting ✓
18	09/02/ 2024	OEDA/IGF2 4/FEB/10/Y AS	002023 ,	DCD	DCD	3,700.00	Lack of Minutes of meeting ✓
19	15/02/ 2024	OEDA/IGF2 4/FEB/21/Y AS	002027 ,	DCD	DCD	3,130.00	Lack of meeting minutes ✓
20	15/02/ 2024	OEDA/IGF2 4/FEB/27/Y AS	002027 ,	DCD	DCD	2,126.00	Payment lacks Evidence of meeting minutes ✓
23	15/02/ 2024	OEDA/IGF2 4/FEB/30/Y AS	002028 ,	DCD	DCD	1,600.00	Lack of attendance sheets from members and Evidence of advert for the project ✓
	Total					91,198.00	

UN-ACCOUNTED FUEL GH¢138749.10

PV DATE	PV NUMBER	CHEQU E NO.	RECEIPT DATE	QTY	UNIT PRICE	AMOUNT	VEH. NUMBER	FUEL TYPE	REMARKS
12/1/24	OEDA/IGF24/JAN1/ YAS	002002,	19/2/24			720	GC 2077-18	PREM	-
12/1/24	OEDA/IGF24/JAN1/ YAS	002002,	11/1/24			1680.00	GC 2077-18	PREM	-
24/1/24	OEDA/IGF/JAN/24/0 12/FA	000042	6/1/24		12.69	400	GN 3791-18	DIESEL	PUMA
24/1/24	OEDA/IGF/JAN/24/0 12/FA	000042	9/1/24		11.69	1600	GC 2077-18	PREM	PUMA
24/1/24	OEDA/IGF/JAN/24/0 12/FA	000042	12/1/24		12.69	400	GN 8296-18	DIESEL	PUMA
24/1/24	OEDA/IGF/JAN/24/0 12/FA	000042	12/1/24		11.69	1600	GC 2077-18	PREM	PUMA
24/1/24	OEDA/IGF/JAN/24/0 12/FA	000042	10/1/24		12.69	300	GN 5421-21	DIESEL	PUMA
12/1/24	OEDA/IGF/JAN/24/0 11/FA	000043	5/1/24		12.69	400	GN 8296-18	DIESEL	PUMA
12/1/24	OEDA/IGF24/JAN92 /NAS	000044	15/1/24		136.9	1600	GC 2077-18	PREM	PUMA

12/1/24	OEDA/IGF24/JAN92 /NAS	000044	19/1/24	56.5	12.69	716	GN 8296-18	PREM	PUMA
12/1/24	OEDA/IGF24/JAN92 /NAS	000044	19/1/24	136.9	11.69	1600	GC 2077-18	DIESEL	PUMA
24/1/24	OEDA/IGF- ODT24/JAN02/NAS	000045	10/1/24	-	-	1000.00	GV 134-24	DIESEL	PLUS ENERGY
24/1/24	OEDA/IGF- ODT24/JAN02/NAS	000045	13/1/24	-	-	1000	GV 134-24	DIESEL	PLUS ENERGY
30/1/24	OEDA/IGF24/JAN90 /NAS	000047	23/1/24	15.78	12.69	200	GN 5421-21	DIESEL	PUMA
30/1/24	OEDA/IGF24/JAN90 /NAS	000047	23/1/24	136.8 6	11.69	1600	GC 2077-18	PREM	PUMA
30/1/24	OEDA/IGF24/JAN90 /NAS	000047	24/1/24	15.76	12.69	200	GN 5421-21	DIESEL	PUMA
30/1/24	OEDA/IGF24/JAN90 /NAS	000047	25/1/24	39.40	12.69	500	GV 2348-20	DIESEL	PUMA
30/1/24	OEDA/IGF24/JAN90 /NAS	000047	25/1/24		12.69	400	GN 5421-21	DIESEL	PUMA
30/1/24	OEDA/IGF24/JAN90 /NAS	000047	26/1/24		12.69	500	GN 8296-18	DIESEL	PUMA
7/2/24	OEDA/IGF24/FEB97 /NAS	002020	30/1/24		11.69	1600	GC 2077-18	PREM	PUMA
7/2/24	OEDA/IGF24/FEB97 /NAS	002020	30/1/24	15.76	12.69	200	GN 5421-21	DIESEL	PUMA

7/2/24	OEDA/IGF24/FEB97 /NAS	002020	28/1/24	15.76	12.69	200	GN 5421-21	DIESEL	PUMA
7/2/24	OEDA/IGF24/FEB97 /NAS	002020	2/2/24		12.69	400	GN 8296-18	DIESEL	PUMA
7/2/24	OEDA/IGF24/FEB97 /NAS	002020	3/2/24	136.8 7	11.69	1600	GC 2077-18	DIES	PUMA
20/2/24	OEDA/IGF24/FEB10 /NAS	002031	11/2/24	136.8 6	11.69	1600	GC 2077-18	PREM	PUMA
20/2/24	OEDA/IGF24/FEB10 /NAS	002031	15/2/24		12.79	300	GN 9137	PREM	PUMA
20/2/24	OEDA/IGF24/FEB10 /NAS	002031	16/2/24		12.79	400	GN 29678	DIESEL	PUMA
20/2/24	OEDA/IGF24/FEB10 /NAS	002031	14/2/24		12.79	300	GN 8296-18	DIESEL	PUMA
29/2/24	OEDA/IGF24/FEB02 7/NAS	002036	21/2/24	74.79	13.37	1000	-	DIESEL	PUMA
20/2/24	OEDA/IGF24/FEB02 5/NAS	000066	5/2/24	78.18	12.79	1000	GN 5421-21	DIESEL	PUMA
	OEDA/IGF24/FEB02 5/NAS	000066	5/2/24		11.69	1600	GC 2077-18	PREM	PUMA
20/2/24	OEDA/IGF24/FEB02 5/NAS	000066	7/2/24		12.79	200	GV 2348-20	DIESEL	PUMA
20/2/24	OEDA/IGF24/FEB02 5/NAS	000066	9/2/24	-	12.69	400	GN 8296-18	DIESEL	PUMA

20/2/24	OEDA/IGF24/FEB02 5/YAS	000066	9/2/24	-	11.69	1600	GC 2077-18	PREM	PUMA
5/3/24	OEDA/IGF24/MAR3/ YAS	002041	14/2/24	-	-	600	GV 19-22	PREM	PUMA
15/3/24	OEDA/IGF24/MAR4 9/YAS	002044	10/3/24	10	14.20	1000	GC 2077-18	PREM	PUMA
22/11/2 4	OEDA/IGF24/NOV2 2/YAS	000085	9/10/24	36.36	13.75	500	GV 481-24	Diesel	Puma
20/11/2 4	OEDA/IGF24/NOV9 6/FA	000083	31/10/24	34.01	14.41	500	GN 8296-18	DIESEL	PUMA
20/11/2 4	OEDA/IGF24/NOV9 6/FA	000083	1/11/24	81.63	14.80	1200	DV 5385-K	DIESEL	PUMA
20/11/2 4	OEDA/IGF24/NOV9 6/FA	000083	4/11/24	80.53	14.90	1200	DV 5385-K	DIESEL	PUMA
20/11/2 4	OEDA/IGF24/NOV9 6/FA	000083	6/11/24	20.13	14.90	300	GV 2348-20	DIESEL	PUMA
20/11/2 4	OEDA/IGF24/NOV9 3/FA	000083	19/10/24	83.27	14.41	1200	DV 5385-K	DIESEL	PUMA
20/11/2 4	OEDA/IGF24/NOV9 3/FA	000083	21/10/24	20.82	14.41	200	GV 2348-20	DIESEL	PUMA
20/11/2 4	OEDA/IGF24/NOV9 3/FA	000083	24/10/24	83.27	14.41	1200.00	DV 5385-K	DIESEL	PUMA
20/11/2 4	OEDA/IGF24/NOV9 3/FA	000083	25/10/24	27.76	13.64	400.00	GN 8296-18	DIESEL	PUMA

14/06/2024	1711999	-	14/06/2020	27.12	14.75	400	GN8296-18	Gasoil	-
19/06/2024	1711149	-	10/06/2021		14.75	200	GN5421-21	Gasoil	-
19/06/2024	1711149	-	08/06/2024		15.6	1800	GC 2077-18	super	-
19/06/2024	1711149	-	07/06/2024		14.75	400	GN8296-18	Gasoil	-
19/06/2024	1711149	-	06/06/2024		14.75	300	GN5421-21	Gasoil	
19/06/2024	1711149	-	04/06/2024	20.34	14.75	300	GN5421-21	Gasoil	-
19/06/2024	1711149	-				300	GE3138Y		
19/06/2024	1711149	-				600	GE3138Y		-
19/06/2024	1711149	-	31/02/24		14.7	400	GN8296-18	Gasoil	-
19/06/2024	1711149	-	31/05/2024		14.7	997	GV2348-20	Gasoil	-
19/06/2024	1711149	-	25/05/2024			300	GN5421-21		-
19/06/2024	1711149	-	23/05/2024		14.7	400	GN8296-18	Gasoil	-

19/06/2024	1711149	-	11/05/2024		14.75	300	GN8296-18	Gasoil	-
19/06/2024	1711149	-	14/06/2024		14.75	400	GN8296-18	Gasoil	-
19/06/2024	1711149	-	13/06/2024		14.75	800	GN5421-21	Gasoil	-
19/06/2024	1711149	-	12/06/2024			300	GN5421-21		-
19/06/2024	1711149	-	10/06/2024			1600	GC 2077-18	super	-
19/06/2024	1711149	-	10/06/2024			200	GN 5121-21	Gasoil	-
06/06/2024	1711168	-	06/06/2024			1000	GN8296-18	premium	-
3105/24	1711139	-	31/05/2024				gc 2077-18	premium	-
19/04/2024	180693	-	09/04/2024			185	GN2614-13	Gasoil	-
18/04/2024	1711185	-	01/04/2024			500	GE3138Y	premium	-
14/05/2024	1656749	-	15/04/2024		14.15	1099.74	GC2077-18	super	-
14/05/2024	1656749	-	12/04/2024			1000	GN5421-21		-

14/05/2024	1656749	-	12/04/2024			400	GN8296-18	diesel	-
14/05/2024	1656749	-	12/04/2024			1600	GC2077-18	diesel	-
14/05/2024	1656749	-	05/04/2024			100	GN8296-18	diesel	-
14/05/2024	1656749	-	04/04/2024			1650.88	GC2077-18	diesel	-
14/05/2024	1656749	-	03/04/2024			1000.25	GN5421-21		-
23/04/2024	1669807	-	22/04/2024			1000	GC 2077-18	premium	-
30/04/2024	1711475	-	11/04/2024			1600	GC 2077-18	premium	-
30/04/2024	1711475	-				400	GN8296-18	diesel	-
30/04/2024	1711475	-	29/03/2024			1000	GN5421-21	diesel	-
16/05/2024	1556858	-	16/05/2024			500	GV2348-20	premium	-
22/05/2024	1711466	-	13/05/2024			1600	GC 2077-18	super	-
22/05/2024	1711466	-	10/05/2024			400	GN8296-18	Gasoil	-

22/05/2024	1711466	-	09/05/2024			500	GN5421-21	Gasoil	-
22/05/2024	1711466	-		27.21	14.7	400	GN8296-18	Gasoil	-
22/05/2024	1711466	-	22/05/2021			400	GN8296-18	premium	-
22/05/2024	1711466	--	22/05/2024			500	GN5421-21	premium	-
22/05/2024	1711466	--	14/05/2024		14.65	300	GE3138Y	Gasoil	-
22/05/2024	1711466	-				300	GN5421-21		-
22/05/2024	1711466	-				1700	GC2077-18		-
22/05/2024	1711466	-	17/05/2024			400	GN8296-18	Gasoil	-
22/05/2024	1711466	-	17/05/2024			300	GV2348-20	Gasoil	-
22/05/2024	1711466	-	14/05/2024			300	GE3138Y		-
22/05/2024	1711466	-	16/05/2024			400	GV2348-20	Gasoil	-
22/05/2024	1711466	-		--	-	400	GN5421-21	diesel	-

31/05/2 024	1711139	-	31/05/20 24					1490	GC2077-18	premium	-
06/05/2 024	1711189	-	24/04/20 24					300	GE3138Y	diesel	-
06/05/2 024	1711189	-	-					1600	GC2077-18		-
06/05/2 024	1711189	-	20/04/20 24			14.99		1600	GC2077-18	super	-
06/05/2 024	1711189	-	19/04/20 24			14.7		400	GN8296-18	Gasoil	-
06/05/2 024	1711189	-	25/04/20 24					400	GN8296-18	premium	-
06/05/2 024	1711189	-	25/04/20 24					1600	GC2077-18	premium	-
09/06/2 024	1696480	-	08/05/20 24					580	GE3138Y		-
22/05/2 024	1711199	-	22/05/20 24					1000	GV2348-20	super	-
-	-	-	12/12/20 24					500	GE3138Y	diesel	-
09/08/2 024	1794019	--	04/08/20 24	112	14.3			1600	GC 2077-18	premium	-
09/08/2 024	1794019	-	04/08/20 24	63	14.34			900	GN5421-21	diesel	-

09/08/2 024	1738370	-	22/07/20 24	119	13.49	1600	GC 2077-18	premium	-
09/08/2 024	1738370	-	25-Aug	35	14.27	500	GN8296-18	diesel	-
09/08/2 024	1738370	-	25/08/20 24	118.6	13.49	1600	GC 2077-18	premium	-
09/08/2 024	1738370	-	23/08/20 24	70	14.27	1000	GN 5121-21	diesel	-
09/08/2 024	1738370	-	25/06/20 24	35	13.9	500	GE3138Y	diesel	-
14/08/2 024	173594	-	21/04/19 00	112	13.7	1600	GC 2077-18	premium	-
14/08/2 024	173594	-	09/08/20 24			500	GC 2077-18	premium	-
16/08/2 024	1793677	-	17/08/20 24		16.7	400	GN 8296-18	diesel	-
16/08/2 024	1793677	-	17/08/20 24			800	GN 5421-21	diesel	-
16/08/2 024	1793677	-	19/08/20 24			500	GE3138Y	diesel	-
16/08/2 024	1793677	-	05/08/20 24			400	GN8296-18	diesel	-
16/08/2 024	1793677	-	06/08/20 24	21	14.2	300		premium	-

16/09/2 024	1793660	-	23/08/20 24	10	15	400	GN8296-18	diesel	-
16/09/2 024	1793660	-	16/08/20 24			1200	GC2077-18	diesel	-
16/09/2 024	1793660	-	20/08/20 24			400	GN5421-21	diesel	-
16/09/2 024	1793660	-	17/08/20 24		15.2	1100	GN5421-21	diesel	-
09/07/2 024	1781723	-	05/07/20 24	22	15.3	330	GN8296-18	diesel	-
09/07/2 024	1781723	-	02/07/20 24		14.92	400	GN 5421-21	Gasoil	-
15/08/2 024	1779056	-	29/06/20 24		14.6	1900.27	GE3138Y	super	-
15/08/2 024	1779056	-	28/06/20 24			400	GN8296-18		-
15/08/2 024	1779056	-	26/06/20 24			400	GV 4348-20		-
15/08/2 024	1779056	-	26/06/20 24			1600	GC2077-18	super	-
09/07/2 024	1781864	-	25/06/20 24		14.75	300	GN5421-21	Gasoil	-
09/07/2 024	1781864	-	25/06/20 24			300	GE3138Y		-

09/07/2 024	1781864	-	20/06/20 24		14.6	1800	GC2077-18	super	-
31/07/2 024	1784590	-				1000	GN 8296-18		-
31/07/2 024	1784590	-	18/07/20 24	19.75	15.19	300	GN 5421-21	diesel	-
31/07/2 024	1784590	-	17/07/20 24		12.93	400	GC2077-18	super	-
31/07/2 024	1784590	-	31/07/20 24			200	GE3138Y	diesel	-
25/07/2 024	1780302	-	25/07/20 24			1900	GE3138Y	diesel	-
25/07/2 024	1786501	-	16/07/20 24	13.44	14.88	200	GN5421-21	diesel	-
11/10/2 024	6	-	30/09/20 24	86.64	13.85	1200	DV 5385	diesel	-
11/10/2 024	6	-	28/09/20 24	28.88	13.12	400	GE6820-24	diesel	-
11/10/2 024	6	-	02/10/20 24	28.88	13.85	400	GN-8296-18	diesel	-
11/10/2 024	6	-	30/09/20 24		13.4	400	GN8296-18	Gasoil	-
11/10/2 024	7&24	-	07/10/20 24	72.72	13.75	1000	GV 2348-20	diesel	-

11/10/2 024	7&24	-	04/10/20 24	87.27	13.75	1200	DV 5385	diesel	-
11/10/2 024	7&24	----	09/10/20 24	35.75	12.16	1400	GN 5421-21	premium	-
11/10/2 024	7&24	----	09/10/20 24	87.27	13.75	1200	DV 5385K	diesel	-
11/10/2 024	7&24	-	10/10/20 24	35.74	13.99	500	GN 8296-18	diesel	-
16/10/2 024	13	-	04/10/20 24	37.3	14.3	500	GC 2077-18	premium	-
16/10/2 024	13	-	16/10/20 24	35.7	13.99	500	GV 2348-20	diesel	-
16/10/2 024	13	-	14/10/20 24	13.99		1200	DV-5385K	diesel	-
20/12/2 024	7	-	19/12/20 24	70.42	14.2	1000	GC2077-18	premium	-
20/12/2 024	7	-	27/12/20 24	34.5	14.44	500	GN 8296-18	Gasoil	-
20/12/2 024	18	-	22/11/20 24	26.85	14.9	400	GN 8296-18	diesel	-
20/12/2 024	18	-	24/11/20 24	80.53	14.9	1200	DV 5385 - K	diesel	-

20/12/2 024	18	-	24/11/20 24	80.53	14.9	1200	DV538-K	diesel	-
20/12/2 024	18	-	27/11/20 24	26.85	14.9	400	GN8296-18	diesel	-
20/12/2 024	18	-	29/11/20 24	26.85	14.9	400	GN8296-18	diesel	-
20/12/2 024	18	-	27/11/20 24	85.77	13...99	1200	GC 2077-18	premium	-
20/12/2 024	19	-	15/11/20 24		14.9	400	GV 8296-18	diesel	-
20/12/2 024	19	-	18/11/20 24	80.53	14.9	1200	DV538-K	diesel	-
20/12/2 024	19	-	07/12/20 24	26.49	14.2	400	GV 481-24	premium	-
20/12/2 024	21	-	12/12/20 24	66.22	15.1	1000	GV481-24	diesel	-
20/12/2 024	21	-	12/12/20 24	33.11	15.1	500	GN8296-18	diesel	-
20/12/2 024	21	-	05/12/20 24	84.5	14.2	1200	GC 2077-18	premium	-
20/12/2 024	21	-	12/12/20 24	52.98	15.1	800	GC 2077-18	diesel	-
20/12/2 024	21	-	29/11/20 24	20.12	14.9	300	GE3158 y	diesel	-

20/12/2 024	21	-	02/12/20 24	35.74	13.99	500	DV6954K	diesel	-
20/12/2 024	21	-	02/12/20 24		13.99	1200	GC2077-18	premium	-
20/12/2 024	21	-	12/12/20 24	79.47	15.1	1200	GC 2077-18	diesel	-
06/09/2 024	1596403	-	29/08/20 24	80.8	14.85	1200	GN 5221-21	diesel	-
06/09/2 024	1806002	-	06/09/20 24			1500	GN 8296-18	diesel	-
06/09/2 024	1797797	-	06/09/20 24			600	GC 2077-18	diesel	-
		-	06/09/20 24			400	GN8296-18	diesel	-
20/09/2 024	1800538	-	04/09/20 24	21.99	13.45	300	GV2348-20	diesel	-
		-	06/09/20 24		13.85	700	GC 2077-18	premium	-
26/09/2 024	180597	-	19/09/20 24	86.64	13.85	1200	DV5385K-24	diesel	-
		-	19/09/20 24	28.88	13.85	400	GN9137-18	diesel	-
17/09/2 Q24	1797765	-	13/09/20 24		13.85	500	GC 2077-18	premium	-

		-	14/09/20 24	85.78	13.99	1200	DV 5385K	diesel	-
13/09/2 024	1797081	-	13/09/20 24			1200	GC 2077-18	premium	-
-	-	-	30/08/20 24			400	GN 8296-18	diesel	-
TOTAL						138,749.10			