UNIVERSITY OF GHANA

A STUDY OF THE USE OF ELECTRONIC TRANSIT TRACKING SYSTEM IN GHANA

BY

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MARCH, 2016
DECLARATION

I, GERALD AGBETTOR, hereby declare that this dissertation “A STUDY OF THE USE OF ELECTRONIC TRACKING SYSTEM IN GHANA” consists entirely of my own work produced from research undertaken under supervision and that no portion of this work has been submitted in support of an application for another degree or qualification to this or any other university or institution of learning, except for the permissible references from other sources, which have been duly acknowledged in the text.

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DEDICATION

To the victims of June 3 flood disaster in Accra, who perished for irresponsibility of others. May their soul rest in peace!
ACKNOWLEDGEMENTS

The successful accomplishment of this study has become possible because of the support and guidance from some individuals; I wish to express my sincere gratitude and appreciation to all who helped me achieve this dissertation.

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- My friends and colleagues, classmates who made the learning environment quite bearable when the times were sometimes unbearable.

I also wish to express many thanks to all including the Customs Officers, Declarants, GCNet personnel, SIC staff who helped me gather these information whom I cannot remember their names.
ABSTRACT

The practice of physically escorting transit goods to ensure they are not diverted as home consumption goods was replaced by an electronic tracking system since 2006. Notwithstanding this, the former practice is resurfacing at the transit route from Kumasi to Paga.

Using personal interviews with all the relevant stakeholders and secondary data obtained from the Customs Division, the study was set to ascertain the effectiveness or otherwise of the tracking system while finding out the challenges of using the system.

The research revealed that the tracking system on its own is quite effective except that the human ware does not allow its effectiveness to be quickly noticed. Among others, it was also highlighted that the system is not fully utilised during peak seasons due to insufficient STUs.

The study finally recommended that the capacity of customs and GCNet officials need to be developed to operate the STU effectively and efficiently as required. It was also suggested that whilst there is the need to create additional check points at Kumasi to allow for tracking update (check and balances) to be done at both ends to eliminate any need for escort, there was also the need to continually ensure a proper and reliable internet links or access at the check points with power back-ups to enable timely update of the truck movements.
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<table>
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<tr>
<td>AS</td>
<td>Assign</td>
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<tr>
<td>CI</td>
<td>Close After Investigation</td>
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<td>CT</td>
<td>Conventional Closure</td>
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<td>ER</td>
<td>Enroute</td>
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<td>FIT</td>
<td>Forwarder Independent Tracking</td>
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<tr>
<td>GCNet</td>
<td>Ghana Community Network Company Limited</td>
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<tr>
<td>GPS</td>
<td>Global Position Satellite</td>
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<td>GPS</td>
<td>Global Positioning Systems</td>
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<td>GSM</td>
<td>Global System Mobile</td>
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<tr>
<td>IC</td>
<td>Intermediary Check Point</td>
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<tr>
<td>LLC</td>
<td>Land-locked countries</td>
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<td>PAG1</td>
<td>Paga</td>
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<td>SCB</td>
<td>Sub Consignment Breakdown</td>
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<td>STU</td>
<td>Satellite Tracking Unit</td>
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<tr>
<td>STU</td>
<td>Satellite Tracking Unit</td>
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<tr>
<td>TMA1</td>
<td>Tema Longroom</td>
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<tr>
<td>TMA2</td>
<td>Tema Golden Jubilee</td>
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<tr>
<td>TS</td>
<td>Tracking System</td>
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CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND

Transit is a customs regime or system by which goods are manifested for importation at an approved port in a country for removal by road, inland, water ways or rail to an approved exit point in that country for exportation to their final destination in another country. According to Alfitiani (2011) transit trade involves the movement of goods across borders with duty unpaid and in most cases, without physical inspection.

In Ghana, most of the transit trades are for the Land-locked countries (LLC) like Burkina Faso, Niger and Mali on the Northern corridor of the country. Countries including Togo, Nigeria, Cote D'Ivoire and Liberia also transit their cargo through Ghana on the Eastern and Southern corridors.

Transit is the heart of the LLCs since they do not have seaports through which they can facilitate their international trade. The World Trade Organisation (WTO) makes it obligatory for the LLCs to import goods through any country with a seaport without the payment of taxes on such goods.

Transit goods do not attract customs duties except when it is entered for home consumption in the country of importation with the approval of the commissioner of customs. Section 171 of the PNDC Law 330 of 1993 of Ghana Customs Management Law provides for the Commissioner of customs to approve the request from any transitor to transit goods through Ghana without the payment of duty.

There are various processes involved in the transit of goods through the ports in Ghana to the Land-locked countries. The exportation processes through Ghana to abroad usually have no challenges
as they are mostly of raw materials and lower in value. The LLCs are allowed to import all kinds of goods through Ghana but must conform to the rules and regulations of importation of goods through Ghana.

Previously trucks loaded with goods imported by landlocked countries through Ghana were escorted by the Ghana Customs from the point of entry to the northern borders of Ghana. This was to ensure that the goods exited the country as declared to customs without being consumed as home goods. However, it was alleged that transitors get themselves involved in smuggling of the goods into the local economy.

The erstwhile Ghana Customs and Ghana Community Network Company Limited (GCNet) entered into Public Private Partnership to automate customs clearing processes and include an electronic tracking system for monitoring and facilitation of the transit trade. The electronic transit tracking or monitoring system was introduced in the year 2006 to replace the escort of all goods by customs officers except that for arms and ammunitions. The electronic tracking system was designed to have a report tool that monitors the transactions to the final destination.

1.2 RESEARCH PROBLEMS

Most Customs Officers are of the view that even with the introduction of the electronic tracking system to monitor the goods in transit, some of the transitors are able to abuse the system designed to help secure revenue from the transit business by tracking transit trucks to ensure duties and taxes are levied on diverted transit goods for home consumption. This has accounted for the reason why goods prone to diversion (especially upon reaching Kumasi) such as alcohol, textiles, tomatoes paste, cooking oil etc. are tasked to a convoy and escorted out of Kumasi in addition to all the protections on the vehicle. The fear of the trucks transiting such goods considered prone to
The diversion has therefore simply could not eliminate the use of the undesirable convey and escort by customs.

Considering how the Satellite Tracking Units (STU) or technology works, it is quite incredible for the transit trucks together with their loads to be successfully diverted with the Satellite STU devices attached to them. However, customs strongly hold the view that without Kumasi customs to play that role of escort, the state may lose a lot of revenue whenever diversions occurred between Kumasi and Paga. The use of escorts do not only add to customs expenditure by the need to provide for fuelling the vehicles used by staff to follow the trucks but also cause transit delays which is detrimental to the World Bank project on West African Transit and Transportation Facilitation Programme for facilitation of trade in transit.

The resurfacing of escorting transit vehicles along the transit route at Kumasi clearly appears to defeat the essence of the introduction of the electronic tracking system as a replacement for human escort. This has brought about the need to understudy the use of the electronic tracking system in Ghana.

1.3 RESEARCH OBJECTIVES

Taking cognizance of the alleged complaints from customs officials and the extra cost incurred by engaging human escort on transit trucks en-route from Kumasi. The objective of the research is to study the use of the electronic tracking system in Ghana.

Specifically, this study is set to achieve the following:

- To find out the effectiveness of the STU in monitoring the transit goods to the border at Paga in the Upper East region of Ghana;
➢ To find out how tracking system technology is used in Ghana within its numerous benefits that come with it and
➢ To find out the challenges confronting the use of the electronic transit tracking system.

1.4 RESEARCH QUESTIONS

➢ How has the use of the tracking system helped reduced diversion of transit goods into the local economy?

➢ Why the alleged diverted goods are not detected in the system and where will customs get the proof on diverted trucks to State Insurance Company (SIC) to collect the duties due on the diverted goods.

➢ What are the challenges confronting the use of the electronic tracking system in the transit trade?

1.5 SIGNIFICANCE OF THE STUDY

The successful completion of this study will generally highlight the use of the electronic tracking system in the transit business from Ghana.

Specifically, the research will also present the effectiveness or otherwise of the use of the STUs in monitoring the transit goods to the border at Paga in the Upper East region of Ghana.

Moreover, the study will highlight how the tracking system technology is used in Ghana within its numerous benefits that come with it.

The research will also highlight the challenges confronting the use of the electronic transit tracking system.
The study will therefore serve as an empirical guide help policy makers in the sector of the transit trade to identify deficiencies of the deployed tracking system and the ways to rectify and formulate new policies.

The research can also serve as a source of reference for various policies with regards to the transit trade and the use of the vehicle tracking system, and also become a good secondary source of data for other research works.

1.6 SCOPE AND LIMITATIONS OF THE STUDY

This study is mainly concerned with the use of vehicle tracking system in the transit trade through Ghana. It is however focused on the transit from the Port of Tema through the border at Paga on the Northern Corridor. The work also contains the review of literature that relates to transit tracking systems as used in other ports in the world.

The research is also extended to include the stakeholders of the transit trade and the use of the transit tracking system including the Ghana customs, SIC, GCNet providers, transit truckers, and transitors.

The study covers the period from 2007 to 2014, thus since the inception of the use of the electronic transit tracking system in Ghana. This actually marks the period that transit data are available from the use of the tracking system.
1.7 ORGANISATION OF THE WORK

This research work shall be divided into five chapters:

➢ Chapter one features the background to the study, the problem statement and the research questions, as well as the justification of the study and the organisation of the study;

➢ Chapter two deals with the review of literature related to the study;

➢ Chapter three discusses the methodologies used in collecting data and how the data would be analysed;

➢ Chapter four presents the analysis, interpretation and presentation of data;

➢ Lastly, Chapter five is the presentation of the summary of findings, the drawing of conclusion and the researcher’s recommendations.
CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter presents a review of literature on tracking system; its meaning, importance and effectiveness. It went on to discuss the various approaches to tracking system effectiveness and the various measures and models of TS success. The regulatory framework of the transit trade in Ghana was further researched into. In the end, there was the review of the case of the development, implementation and effects of tracking systems in Jordan.

2.2 EVOLUTION OF TRACKING SYSTEMS

Tracking is the process of gathering and presenting information on the location of delivery items in a distribution network or supply chain (Deschner et al., 1998) as cited by Karkkainen (2005). However, Karkkainen, Ali-Risku & Framling (2003) discussed that a clear definition of tracking cannot be found in the logistics literature, even though the term is relevant and important one. Tracking has invariably been associated with tracing which has resulted in the adoption of the concept of tracking and tracing. When considering them as independent terms, electronic tracking signifies the gathering and management of information related to the current location of products or delivery items, whereas tracing relates to storing and retaining the manufacturing and distribution history of products and components (Karkkainen, Ali-Risku & Framling, 2003).

According to Karkkainen (2005), the importance of the use of tracking systems was recognised when the lack of capability of informing customers on the progress of their orders as one of the
pitfalls of supply chain management was brought to light by Lee and Belington’s research in 1992. The development of tracking application in practice however started in the early 1990s and according to Karkkainen (2005), the development has since been very rapid. During the early years of its development, Tausz (1994) as cited by Karkkainen (2005) indicated that FedEx was the first company that built the large scale shipment tracking system and offered them a value service for its customers.

Historically, vehicle tracking according to Wikipedia (2015) has been achieved simply by installing a box into the vehicle, either self-powered with battery or wired as part of the vehicle’s power system. Although vehicle tracking is still the predominant method, today’s technology has offered the possibility of tracking both the vehicle and the salesperson of operator in businesses. Advancements in technology of late have even made it possible to track calls, texts, web use, and generally provides a wider range of options.

The possibility of the tracking system has contributed to the control of shipments by providing information on shipment status and transparency to the flow of supply chain. The visibility to inventories and deliveries in the whole supply chain is important requirement for successful supply chain management with the efficiency in improvements. Today, well-functioning and accessible tracking services are currently demanded by most customers and they have evolved to be an industry norm in logistics service provision – tracking is considered as a market qualifier in more advanced logistics services (White & Pearson, 2001).

Tracking systems are difficult to set up in the short term; the key problems with current designs of tracking systems must be identified. There is the proposed Forwarder Independent Tracking (FIT) Solution Concept that was developed and tested in four case studies. Two of the case studies
included a pilot Implementation, which prove that the FIT is tracking and can be used in the distribution of the logistics chain of supply.

2.3 REASONS FOR DEVELOPING TRACKING SYSTEMS

Karkkainen (2005) discussed that there are mainly four reasons for building a tracking system for use in transportation. He elaborated the reasons as follows:

2.3.1 Tracking Systems in Logistics Co-ordination

He mentioned that tracking systems are needed for coordinating logistics, because they form the link between the information systems and the physical reality (the material flow) in the supply network. The efficient co-ordination of logistics flow would be difficult to achieve without tracking systems linking the information systems and the physical material flow. Several other authors have complied with the idea by noting that many logistics services, for example multimodal transport and merge-in-transit, would be extremely difficult to produce without tracking systems. Previous literature thus clearly agrees that tracking is needed for coordinating shipments in transit.

2.3.2 Generation of Exception Notices based on Tracking Information

Tracking can also enable quick detection of and reaction to unexpected events, as it enables linking the status of the tracked entities to other information. In this sense, tracking can be seen as a key enabler for supply chain event management, the aim of which is to detect exceptions in operation processes and create alerts from these exceptions.
2.3.3 Tracking in developing more Efficient Administrative Processes

Karkkainen (2005) stated that tracking also has potential to increase the effectiveness of administrative processes. It can help in introducing paperless systems and can therefore improve information accuracy and help reduce wastage. Tracking information can, for example, serve as a basis for automated payments to haulers. However, previous literature does not present any empirical (nor analytical) validation for their arguments on the support of tracking for administrative processes.

2.3.4 Tracking Information as a Basis for Logistical Metrics and Analyses

Tracking has been discussed by Karkkainen (2005) as a potential source of meaningful measurement of data. The collected data can provide important and relevant input for management information systems and help in finding out where costs are incurred as well as where profits are made. It can also be helpful in verifying that the quality of the process remains acceptable.

It is important to mention that, inasmuch as Karkkainen (2005) discussed the above as the reasons for developing tracking systems for use in transportation, many writers present them as the benefits of using tracking systems. For instance, in discussing the benefits of the use of tracking systems, Stefansson & Tilanus (2001) stated that the system is

"used for administrative purposes to help in introducing paperless and less paper systems, which improve information accuracy and help to reduce waste".
2.4 THE BASIC COMPONENTS AND FUNCTIONALITY OF TRACKING SYSTEM

The basic functionality of tracking systems is that when a tracked item (i.e. shipment) arrives at a predefined point in the distribution network (a checkpoint) the arrival is registered and a message regarding the arrival is sent to a tracking database (Karkkainen et al., 2003). The message may contain only three basic attributes: the identity of the entity at the checkpoint, the location of the checkpoint, and the time of the arrival of the entity.

According to Stefansson & Tilanus (2001), the message may contain only three basic attributes namely: the identity of the entity at the checkpoint, the location of the checkpoint, and the time of the arrival of the entity. However, the system may also record the additional attributes, for example, regarding the quality, in the case of perishables.

The most common method of registering the pass of a checkpoint is to use some automatic identification technology to read a code from the tracked consignment, but some tracking systems are based on warehouse transactions or logistics documents related to, for example, customs clearing. In some rare instances, an entity is continuously tracked in the supply network (for example, GPS location of a truck or a marine container). However, since the continuously tracked entity is usually a transport instrument containing several consignments, it can, from a tracking system perspective, be regarded as a moving checkpoint (Anon, 1996) as cited by (Karkkainen et al., 2003).

Although Karkkainen et al. (2003) illustrated that the basic functionality and the building blocks of tracking system undertakes four procedures involving reading a tracking code from the shipment when pass the checkpoint, the checkpoint software sending relevant information about the shipment to a tracking database, updating the shipment information and finally tracking the
location of the shipment from the database, they highlighted that the tracking system must have the following six key issues to be functional in one or more companies. The key issues include the following:

- The operational scope of the system;
- The goods identification technology used in tracking;
- The coding of the tracked items;
- The content of the exchanged tracking;
- The Information architecture used in the tracking application, and
- The ways of accessing the tracking information.

In giving further explanation on the above issues, Karkkainen et al. (2003) mentioned that the logistics service provider and the independent tracking system provider must agree on those key issues to provide a sound tracking system.

2.5 TECHNOLOGY USED IN TRACKING SYSTEMS

Tracking systems use many basic technologies such as Global Positioning Systems (GPS), Global System Mobile (GSM), Bluetooth, Very High Frequency (VHF) radio. These technologies are used to download the data into the database.

The Bluetooth technology aims to provide a means of tracking or message-passing through the use of devices that are physically small, use minimal amounts of power and support an ad-hoc type of communication. It supports realistic data of up to 600Kbps and claims to make a battery last from 50% to 300% longer than other wireless technologies (Clayton, 2004). Whenever the Bluetooth technology is able to be achieved it will lessen the cost of tracking devices since Bluetooth...
technology is minimal in its cost of production and does not consume too much energy as compare to other technological design.

The differencing in the position of the location of the moving object is determined by the frame variations. This can be detected using a stimulant model which brings about abrupt changes of the object in appearance in a template that identifies the moving objects in a frame packets sequence. The Large frame, are both Global System for GSM short message services. Both online and offline mode, the latter is subtracted from the former and the image operations is used to calculate frame subtraction to adopt the sudden changes in illumination of scenarios such as shadows, moving leaves, rain storms and must be free from unwanted noise clutter. When the image acquisition tool grabs the color (RGB) image, all operations are performed to remove background inaccuracies then object detection can take place of the entity in question, at a position for tracking.

GPS is a Satellite System made up of networks of 24 satellites placed into the orbit to transmit coded information to identify locations on Earth which is used in Tracking System to locate speed direction and time of data via Satellite from a GPS and GSM receiver (Sahoo & Rath, 2012). There are many different sophisticated designs but all the systems have in common the basic GPS receiver and software to put the tracking results on a map. There are a lot of the tracking system applications that are for Stolen Vehicle Recovery, Fleet Management, Asset Tracking, Field Service Management, Field Sales and Trailer Tracking.

Among the most current developments to improve transport activities is the investment in Information Technology, to facilitate planning and control of operation. Nevertheless, even with the modern technologies that permit exchanging information in a real time, cargo transport
continues to be the fundamental objective of logistics to deliver the right product at the right place at the right time and at the lowest possible cost (Prado, Peinado, & Graeml, 2010).

Prado, Peinado, & Graeml (2010) discussed that vehicle tracking is one of the most useful information technologies in the transportation industry, by allowing optimisation of movement of vehicles and increase security and efficiency. In general, each truck is equipped with GPS receiver and a transmitter that permits the exchange of messages between the control center and the vehicles.

2.6 REGULATORY FRAMEWORK OF TRANSIT TRADE IN GHANA

The electronic transit system has an electronic bond that is issued by SIC to cover the transit transactions in cases of diversions. The bond takes care of the duty aspect of it as stated as “Discharge of Transit Bond or Refund of deposit” in the Customs Departmental Code of Instructions. The transit vehicles are sealed with devices, seals and SIC Transit stickers such that the devices can give the exact location of the vehicles in case of diversion. The bond on the SCB gets off or released at the point of exit when the trucks crossed the borders and the necessary processes were done.

Ghana Customs Laws allows the transit goods to be processed to exit the country within fourteen (14) days of importation, however, the bulky nature of the cargo during discharging elapsed the fourteen days when discharging the cargo at the port, so seven (7) days permitted travel journey are allocated to the transit vehicles to exit the country after the fourteen days duration.

There are laws from the PNDC law 330 of 1992 of the Ghana Customs Management Law to guide the transit trade and Section 48 indicates that transit goods are exempted of applicable
duties, and Section 316 of the PNDC Law 330 of 1993 indicates that goods in transit applies to
the laws relating to importations, prohibition, examination etc.

2.7 ELECTRONIC TRANSIT PROCEDURES IN GHANA

The electronic system allows only the registered stakeholders to process the transit transactions. The stakeholders are mainly freight forwarders, the transporters, the transitors and the sole insurer being the SIC.

The freight forwarder in Ghana acting as agent or principal on behalf of the transitor receives all documents for the international transaction. The freight forwarder computes the necessary customs duties that are payable on the goods and this is necessary for securing the bond from SIC to cover the goods in transit so that whenever there are diversions of the goods, the duties aspect will be collected from SIC.
2.8 CREATION OF SUB CONSIGNMENT BREAKDOWN

The freight forwarder has to indicate the transit route and the exit point of the goods. Furthermore, indicates the number of Sub Consignment Breakdown (SCB) to be transited. The SCB is the number of trucks that are loaded with goods from a vessel at berth to be carried across the borders. The sub consignment breakdowns are loaded onto the trucks at the port then the vehicles with goods are escorted firstly to a parking lot called transit yard for the subsequent processes.
At the transit yard, the vehicles are covered and strapped with Pollock’s seals and armed with STU. The STU communicate the location of the vehicles when they are in motion through the satellite to the internet for monitoring purpose. The information from the STU is captured into the Savi Tracking Technology system with the vehicle details in the transit yard. The Savi Tracking Technology system is designed for electronic cargo tracking and other assets in motion. According
Savi (2015) Savi Tracking Technology allows the identification of the established route and travel times for a given shipment or transport, and if the shipment deviates by either route or time, an alert is sent via text messages, E-mail or online to parties concerned so action can be taken. With Savi Tracking, one can obtain comprehensive asset visibility through a single platform so it's easy to see all in-transit assets on live maps anywhere in the world.

When the vehicles are ready to depart, the devices details will be assigned to the vehicle in the Ghana Customs Management System (GCMS) and a code 'AS' indicating that the vehicles are Assigned with the necessary tools then these SCB representing the vehicles will be loaded in dummy form onto the Savi Tracking Technology system for monitoring. Electronic geo fences will be established around these routes and around the areas that have some potential to be used for smuggling. An alarm should be sent to the control room in case any of the trucks divert from the pre-assigned route.

When all the vehicles are ready to leave the transit yard enroute to Paga via Kumasi, the status in the Savi Tracking Technology system is updated at the transit yard gate and changed to 'ER', which indicates that the vehicles are now in motion.

Kumasi is a necessary transit check point on the northern corridor. When the vehicles arrive at Kumasi in the Ashanti Region of Ghana Kumasi Customs Official there also activate the vehicle status by inspecting it physically and making sure that all relevant attachments are still secured and update it with a code 'IC' Intermediary Check which means that the transit vehicle have gotten to Kumasi Customs check point which is enroute to Paga.
By law, the transit vehicles are allowed seven (7) days to travel. So when the vehicle arrived at the exit point Paga within the stipulated period of (7) days the transaction will are closed with a code CT which means Conventional Closure.

Those vehicles that are not able to get to the exit point on time due to any reasonable challenges on their journey after the 7 days, are investigated before the closure of the transaction with Closure after Investigation (CI) so when all the Total number of SCB exited the country, the system will automatically discharged the bond to SIC that all SCB created have exited So Customs will therefore not have any issues with SIC concerning that particular SCB.

If there is any sub consignment breakdown diverted, it should be outstanding in the GCMS system to be pursued. The onus of proof lies on customs to proof to SIC that the goods did not exit Paga border. SIC also investigate before paying the necessary claims to customs based on the bond sum on the goods. There are agencies like National Security and others who have access to monitor the transit trucks for the outstanding SCBs. At the exit point the customs representative have to ensure that the vehicles containing the goods arrived physically before closing the transaction in the system.

This is how the system has been designed to work so that no one can smuggle the goods into the local economy. This system set-up is to ensure that there are no flaws around it, except that there are collaborations among users to compromise it.
2.9 CASE STUDY OF JORDAN

The Jordan Customs electronic transit monitoring and facilitation system has been commonly described as a pioneer model and to date, a very successful replacement for the escort system. It has proven it can increase supply chain security, reduce costs and facilitate the movement of goods across borders (Alfitiani, 2011).

The transit tracking system used in Jordan was set to reduce truck diversion and improve the time to travel as it eliminates the use convoy. The system successfully eliminated the need for trucks to be escorted to the various borders by arming tracking units onto trucks to allow the trucks to move conveniently to their destination without any interference.

2.9.1 Implementation and Technology of Tracking System in Jordan

The Jordan electronic system uses the GPS technology to locate the position of trucks being monitored and has GPRS/SMS for communication between the tracking units and the control room. The system also is made up of the Radio and Frequency Identification (RFID) systems which are used for communication between the tracking unit and the electronic seal to secure the movement of the shipment.

According to Alfitiani (2011) the tracking operation starts from the customs entrance. After the transit truck completes all customs procedures, the truck moves to an electronic tracking yard located just before the exit gate. A tracking unit and electronic seals are configured and installed on the truck and the transit route which the truck will follow is assigned at the transit yard. The unit is identified by the system at the control room and the truck appears on the main monitoring screen.
Alfitiani (2011) indicated that during the transit trip, the truck’s position is updated at predetermined intervals of the route based on a computerised risk analysis system of which the duration can be short for high risk shipments and longer for low risk shipments. Any violation committed during the trip is reported immediately to the control room. If a violation is committed by the truck driver during transit trips, such as diverting from the pre-assigned route or tampering with the goods or stopping in prohibited places, an alarm is initiated in the main control room and the nearest available patrol car along the transit route moves to investigate the violation and report to the control room. When the truck arrives at its destination, customs will play back the trip to find out of violations before the termination of the trip to recover the devices for a returned trip.

### 2.9.2 Effects of the Tracking System on Diversion in Jordan

The use of the tracking system in Jordan has brought about many positive effects as expected of the technology (Alfitiani, 2011). Undertaking a comparative analyses of the recorded cases of smuggling between 2008 (the year before the introduction of the use of tracking system) and 2009 (the year of the introduction of the use of the tracking system), he concluded that the use of the electronic tracking system has accounted for the decrease in the total number of smuggling cases in 2009.

Alfitiani (2011) also noticed that the functionality of the tracking system is accepted in various jurisdictions including Jordan (who have desired to improve upon transit trade in the supply chain management) not only for dealing with diversions but also for combating theft or robbery.

The researcher also gathered the information that the case of Ghana is doing marvelously well in tracking of goods such that the Landlocked countries are arranging the configuration of the STU to the final destination of the truck of landlocked country where the goods are discharged to be
configured with control rooms also to monitor and terminate a trip instead of Paga border. If such a development is able to be achieved in the near future then the Ghanaian deployments have to be well structured and properly updated to avoid challenges and rather improve effectiveness.

In Ghana, the rate of cargo diversion from the intended recipient exceeded 38 percent, though it has dropped to 1.8 percent since the SGS OMNIS solution's installation in 2012 (Swedberg, 2015). The SGS OMNIS is a type of tracking system that consists of Savi Technology's sensors, active RFID readers and software to track the movements of cargo and when it might be diverted or stolen during transit. Kenya has been using this technology for about two and a half years long before Ghana and had recorded similar results. However, Swedberg (2015) indicated that no statistics are yet available regarding any reduction in theft based on the use of the system in Tanzania.
CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

This chapter presents an elaboration on the methods adopted and utilised in gathering, processing, analysing and the presentation of data as obtained in response to the research questions raised in chapter one. In doing this, the significance or relevance of every means adopted in the data acquisition and usage has been outlined with a provision for a highlight on field challenges.

3.2 POPULATION

A study population is the total member of a defined class of people, objects, places or events selected because they are relevant to a research according to Burgess (2001), population simply refers to all the members of a group that the researcher is interested in. In research, target population is the entire set of units for which the survey data is to be used to make inferences. It can also be defined as the eligible population that is included in research work. It includes all the elements that meet all the sample criteria for inclusion in this study. The population for this study therefore included all the stakeholders involved in the transit trade. The following organisations stakeholders were used for research, Customs Division, State Insurance Company, Ghana Community Network Company Limited, transistors and Truck drivers.
3.3 SAMPLE REPRESENTATION

A sample is a part of a group or aggregate of entire objects selected with a view to obtaining information about a whole. According to Singleton & Straits (2010) population that provides research sample must be a representative of the target population that provides a close approximation of certain characteristics of the target group. However, the impossibility to interview the whole population, some were selected based on sampling techniques.

The sampling technique used to select the sample from the target population in some cases was purposive sampling technique. With this sampling technique (also called judgmental sampling), researchers rely on their expect judgment to select units that are "representative" or "typical" of the population (Singleton & Straits, 2010). In other cases random sampling was used to select members with some predetermined or special characteristics that make them convenient enough to represent a target population who are involved in transit trade comprising of Customs Officers at Tema, Kumasi, Paga, the Head office and officers from State Insurance Company as well as staff of GCNet, were chosen using the purposive sampling technique, drivers of the vehicles, transistors and the freight forwarders were randomly selected. A summary of the sample can be seen in table 3.1 below:
Table 3.1: Population, Sample Size and Sampling Method

<table>
<thead>
<tr>
<th>TARGET POPULATION</th>
<th>POSITION</th>
<th>SAMPLE SIZE</th>
<th>SAMPLING TECHNIQUE</th>
<th>RESEARCH INSTRUMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs Division</td>
<td>Transit Knowledge</td>
<td>10</td>
<td>Purposive</td>
<td>Interview</td>
</tr>
<tr>
<td>SIC</td>
<td>Bond and Claims</td>
<td>5</td>
<td>Purposive</td>
<td>Interview</td>
</tr>
<tr>
<td>GCNET</td>
<td>STU Dep.</td>
<td>6</td>
<td></td>
<td>Interview</td>
</tr>
<tr>
<td>Transitor</td>
<td>A transit importer not less than 5 years in the business</td>
<td>10</td>
<td>Simple Random</td>
<td>Interview</td>
</tr>
<tr>
<td>Truck Drivers</td>
<td>A truck operator with not less than 5 years' work experience</td>
<td>10</td>
<td>Simple Random</td>
<td>Interview</td>
</tr>
</tbody>
</table>

Author’s survey

3.4 DATA COLLECTION

Primary and secondary instruments data were used to obtained data for the research. The current study used multiple sources of evidence; survey instruments, interviews, and records. Yin (1994) suggested using multiple sources of evidence as the way to ensure construct validity.

3.4.1 Primary Data

The primary data for this research was obtained mainly through the conduct of personal interviews with various stakeholders.

3.4.1.1 Personal Interviews

The researcher designed a personal interview schedule as one of the data collection instruments for the study. The key interviewees in this case were the personnel from Customs Division, State...
Insurance Company, Ghana Community Network Company Limited. Ghana Institute of Freight Forwarders, Transistors and Truck drivers. The interviews were conducted with the aid of an interview guide designed with questions to cover the relevant areas for discussion (see Appendix I-V). The open-ended nature of the questions nature allowed open discussions and further insight to issues on the subject matter.

3.5 DATA ANALYSIS AND PRESENTATION

This is the main steering wing of the research work where the data obtained from the field undergoes the necessary refining to produce results that allow the achievement of the research objectives. Data processing and analysis therefore becomes the means through which conclusions can be reached and serve as the basis for making recommendations.

3.5.1 PRIMARY DATA ANALYSIS

After the collection of the primary data, the researcher edited the retrieved responses to ensure that the information provided by the respondents without errors. During the interview, field notes were taking and transcribed immediately after close of the schedules. This was followed by the arrangement of the responses according to the research questions they addressed, a process that allowed the clean data for analysis. The analysis of the primary data as presented in a descriptive form

3.5.2 SECONDARY DATA ANALYSIS

A whole data was generated from year 2007 to 2014 by the Information Technology Unit of Customs Division on the transit trade for the research purpose. The consignment is assigned the code (AS) which implies ready to leave the transit yard. The code ER, is assigned that the vehicle
have departed from the transit yard in Tema enroute to Paga, where CT, CI are assigned to close the transactions at Paga, which implies that the vehicles have crossed the borders. Kumasi is compulsory Intermediary check point and IC are assigned there to indicate that the transit trucks are around Kumasi towards Paga.

Data was extracted and converted into tables and represented by bar chart and for better representations of the data.

3.6 DATA RELIABILITY AND VALIDITY

Data reliability refers to the stability and consistency of the results of the research work and answers the question of whether a data is dependable using a consistent measurement whilst research validity is the congruence or the ability to fit between the operational definition and the concept it is meant to measure (Singleton & Strait, 2010).

According to Ivankova (2002), for validity to be attained, the researcher can use one of the four credibility determinants he enumerated including triangulation and member checking (pretesting). To achieve reliability of the data presented herein, the researcher protested the interviews on work colleagues to ensure that the question would be understood by the various stakeholders and that the likely answers to the questions would suite the requirement for the research.
3.7 FIELD CHALLENGES

As much as possible, some measures were put in place to minimize the adverse effects of some of the field challenges by the researcher. However, some of the following challenges were beyond the solution of the researcher.

Several efforts of personal visitations to book appointments with some officials for interviews proved futile.

Also, it was noticed that some of the respondents were very reluctant to give out in-depth information as they doubted the true purpose of the interview for best known to them. In spite of all the field challenges encountered, the purpose of this research was adequately achieved.
CHAPTER FOUR

FINDINGS AND ANALYSIS

4.1 INTRODUCTION

This chapter is a discussion of the data obtained from the research. It presents a critically analysed interpretation of the research data from the interviews conducted using the methodology highlighted in the previous chapter. The chapter begins with the presentation of the secondary data obtained from the IT unit of customs regarding the transit data consigned from Tema through Paga to Burkina Fasso or Mali. The findings from the personal interviews were also discussed under a separate section.

4.2 TRANSIT DATA OBTAINED FROM CUSTOMS

This section presents the annual transit data obtained from customs as compiled for the period from 2007 to 2014. This data was obtained to help ascertain how the use of the tracking system has help to reduce cargo diversion or otherwise.

The annual transit data makes use of the following terms as defined in table 4.1 below:
Table 4.1: Key to the Annual Transit Data

<table>
<thead>
<tr>
<th>TERM</th>
<th>DEFINITION</th>
</tr>
</thead>
<tbody>
<tr>
<td>TMA1</td>
<td>Tema Longroom: declaration processes are done</td>
</tr>
<tr>
<td>TMA2</td>
<td>Tema Golden Jubilee: declaration processes are done</td>
</tr>
<tr>
<td>AS</td>
<td>Assigned: the SCB created are armed with STU ready to depart the transit yard</td>
</tr>
<tr>
<td>ER</td>
<td>En-Route: Assigned (AS) depart from transit yard enroute to Paga</td>
</tr>
<tr>
<td>IC</td>
<td>Intermediary Check Point: the SCB arrives in Kumasi check point</td>
</tr>
<tr>
<td>CI</td>
<td>Close After Investigation: unable to arrive in Paga within 7 days for exit</td>
</tr>
<tr>
<td>CT</td>
<td>Conventional Closure: able to arrive in Paga within 7 days for exit</td>
</tr>
</tbody>
</table>

Source: Field data

Moreover, the following equations show how the SCB, total sum of trucks exited SCB and total sum of non-exited SCB were calculated.

\[
SCB = TMA1 + TMA2
\]

Total sum exited SCB = (CT + CI)

Total sum of non-exited SCB = (AS + ER + IC)"

Table 4.2: The Transit Data for the year, 2007

<table>
<thead>
<tr>
<th></th>
<th>PAGA</th>
<th>PAGA</th>
<th>TEMA</th>
<th>TEMA</th>
<th>KUMASI</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CT</td>
<td>CI</td>
<td>ER</td>
<td>AS</td>
<td>IC</td>
</tr>
<tr>
<td>TMA1</td>
<td>10522</td>
<td>7892</td>
<td>259</td>
<td>189</td>
<td>43</td>
</tr>
<tr>
<td>TMA2</td>
<td>164</td>
<td>103</td>
<td>14</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>SCB</td>
<td>10686</td>
<td>7995</td>
<td>273</td>
<td>195</td>
<td>43</td>
</tr>
<tr>
<td>TOTAL SUM EXITED/ NON EXITED</td>
<td>18681</td>
<td>511</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Field data
From table 4.2 above, it can be seen that 10,686 trucks were closed conventionally (duly exited) and 7,995 were also closed after investigations. This, however, leaves the ER, AS and IC with 273, 195 and 43 respectively, making a sum of 511 outstanding (non-exited) trucks.

The Transit declarations are processed into SCB from TMA1 and TMA2 in the Tema port. The SCB of 10686 for CT indicates that the trucks exited through Paga within 7 days period and 7995 for CI also exited through the same Paga but after 7 days period due to challenges in transportation. The 195 SCB for AS indicates that the trucks have all the necessary tools to depart. The 273 SCB for ER indicates that the trucks have left Tema Transit yard enroute to Kumasi. The 43 SCB for IC indicates that the trucks have left Kumasi to Paga.

It is also evident that 18,681 trucks have been successfully processed to exit the country through the border at Paga by the use of the tracking system. However, 511 trucks have been indicated not to have been successfully exited. This possibly is an implication that such outstanding number of trucks was diverted.

Appendix VI provides a further evidence of the inability of customs to cater for the number of trucks that did not exit Paga.

Table 4.3: The Transit Data for the year, 2008

<table>
<thead>
<tr>
<th></th>
<th>PAGA</th>
<th>PAGA</th>
<th>TEMA</th>
<th>TEMA</th>
<th>KUMASI</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CT</td>
<td>CI</td>
<td>ER</td>
<td>AS</td>
<td>IC</td>
</tr>
<tr>
<td>TMA1</td>
<td>13289</td>
<td>4186</td>
<td>267</td>
<td>93</td>
<td>29</td>
</tr>
<tr>
<td>TMA2</td>
<td>469</td>
<td>103</td>
<td>17</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>TOTAL SCB</td>
<td>13758</td>
<td>4289</td>
<td>284</td>
<td>97</td>
<td>33</td>
</tr>
<tr>
<td>TOTAL SUM EXITED/ NON EXITED</td>
<td>18047</td>
<td>414</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Field data
From Table 4.2, it is shown that 13758 SCB were closed conventionally and 4289 were also closed after investigations leaving ER, AS and IC with 284, 97 and 33 respectively as an appearing outstanding.

In order to present specific information relating to the use of the tracking system and truck movement, the transit data for the years between 2007 and 2014 is summarised in figure 4.1 below. The figure concentrates solely on the total sum of trucks (SCB) exited and the non-exited. The presentation enables the trend to be seen clearly whether or the use of the tracking system has reduced cargo diversion.

Figure 4.1: The Total exited SCB and Non-exited SCB from 2007 to 2014

From figure 4.1, it is indicated that generally, the number of exited truck through Paga far outweighs the non-exited SCB. However, in all the years, it is clearly evident that there are some
recorded numbers of non-exited trucks in the tracking system, which can be deemed diverted. Figure 4.2 below gives a clear view on the trend of the diverted SCBs over the period of study.

Figure 4.2: Total Non-exited SCBs

Source: Field data

It is shown in figure 4.2 that the rate of cargo diversion has been quite unstable. It is depicted that there was an initial drop of about 19% between 2007 and 2008. The rate however increased to 601, representing an increasing rate of about 45%. The rate again dropped and sustained the drop until it rose again in 2013 to 496 diversions. Worst of all, the rate of increases was however recorded recently in 2014, where the number of diversions rose to 614 as indicated in figure 4.2.

It can therefore be deduced from figure 4.2 above that, the use of the tracking system has not been consistently effective and of late been the worst of its impact in reducing the rate of diversions because this is normally done on periodically (weekly, fortnightly, monthly or quarterly) for the
information on diversion to be addressed as soon as possible. However, this data was for a whole year this why it depicted a lot of outstanding

4.2.1 Supplementary Data to the Annual Transit Data

It is very relevant to add to the transit data, already analysed above, the supplementary data (internal remarks) retrieved from the customs IT department which is critical for verification purposes to confirm the final and true diversions recorded for a given period.

The supplementary data, according to the customs IT, are data for cross checking the outstanding non-exited SCBs to ascertain the number of SCBs that are truly diverted for claims purposes.

The need for the use of the supplementary data comes from the fact that customs officials are not able to make the entry into the proper window to enable the system to generate data from the appropriate sources. Rather, they enter the updates of the codes in the remarks text window which is not a field for data to be extracted. Hence, the data is often extracted from the GCMS system Internal Remarks called supplementary data.

These internal remarks will bring a lot of the SCB that were remarked in the system for verification purposes as evidence of exited SCB. The others that were not found in Internal Remarks are classified as diverted which will be a proof to SIC for the claims thereon.

In order to be specific and yet comprehensive, the transit data including the internal remarks for 2014 was purposefully chosen by the researcher to demonstrate how the supplementary data is used. Table 4.3 below illustrates the extracted transit data and the information as summarised from the supplementary data attached in Appendix VI.
Table 4.4: Summarised Extract of Outstanding 2014 Transit Data and Supplementary Data

<table>
<thead>
<tr>
<th>SCB</th>
<th>AS + ER+ IC</th>
</tr>
</thead>
<tbody>
<tr>
<td>APPEARED OUTSTANDING (AP) SCB</td>
<td>614</td>
</tr>
<tr>
<td>EXITED SCB, INTERNAL REMARKS (IR) EXTRACTED FROM PROVISIONAL DATA</td>
<td>613</td>
</tr>
<tr>
<td>UNACCOUNTED SCB DIVERTED</td>
<td>1</td>
</tr>
</tbody>
</table>

Source: Field Data

According to the customs IT, the actual number of diverted SCBs is calculated with the use of the following formulae.

\[
Actual \ Diversion = AP-IR \\
\Rightarrow Actual \ Diverted=614-613 \\
Actual \ Diverted = 1 \ truck
\]

From the computations above, it is mathematically demonstrated that, the actual number of diverted trucks for which SIC is liable to indemnify customs is one (1) truck but not 614.

It can therefore be inferred that the tracking system by itself is effective since no SCB can circumvent any of the codes in the system unless it was not created.
4.3 RESPONSES FROM PERSONAL INTERVIEWS

This section discusses the responses from the personal interviews granted to the sampled customs officials SIC staff, GCNet staff, truckers and transitors.

4.3.1 Responses from Customs Officials

In order to ascertain whether or not the trucks were fitted with tracking devices, the interviewees were asked whether or not they fit the transit trucks with tracking systems.

Generally, the responses indicated that it has been a normal and legal practice since 2007 to fit tracking devices onto the transit trucks. It was mentioned one of the officials that:

"all sub consignment breakdowns are duly armed with STU's before departure and these SCB and captured in the GCMS system for monitoring purposes".

However, it was discussed that some of the trucks were not assigned with the codes before they depart from the transit yard to their destinations due to behaviors of the truckers who did not understand the relevance of the system and possibly due to lack of education. This could be a potential cause for the recent increases in the diversion rate.

In order to find out their views on cargo diversion despite the use of the tracking system, the respondents were posed with the question whether there were any cases of diversion. The responses indicated that the officials were privy to the trend of cargo diversions from Paga.

Their knowledge about cases of cargo diversion led the researcher to again ask for the reasons why there were still issues of diversion whilst the tracking system was well in place for use.
The responses led to the discussion of the insurance bond with SIC. Once customs were able to prove the case of diversion with the tracking system, they were able to go for their claims from SIC. This therefore, implies that, with the tracking system in use, customs do not border about the security of the transit business once they have despatched the trucks. However, it was also discussed that at Kumasi, customs added escort to the trucks transporting high risk cargo to the outskirts. By inference, one can say that once customs can effectively track the trucks for diversions and make claims against SIC, the escorts come as a duplication of effort that will also add up to delays and cost in doing transit through Ghana.

The researcher also asked the respondents whether or not they monitored the trucks frequently to promptly detect cases of diversion. This was to find out how effectively they engage the system for which they sometimes resort to the need to undertake escorting activities. The responses generally indicated that they duly monitor the trucks through the tracking system.

It was also discussed by the customs officials in response to the challenges they face with the use of the tracking system that during peak periods, delays were caused due to the shortages of STUs. The customs officials also indicated that they lacked logistics to pursue any alerted diversion.

### 4.3.2 Responses from GCNet Officials

The interviews with the sampled GCNet officials also confirmed that all SCBs created were armed with the STU’s before departure from the transit yard.

The respondents discussed the effectiveness of the use of the tracking system as follows. The STU’s were charged and tested before arming them onto the transit trucks, for this reason there were no instances of failed STU’s. Whenever there are alerts and deviations, the message trickle
in and customs was informed about those events. The monitoring of the SCB was done all the time that was why customs were informed about those deviations of the transit trucks.

In order to confirm or otherwise the challenges mention by the customs officials with respect to the shortages of the STUs during peak seasons, the GCNet officials were asked how many stocks of STU’s they had. The responses indicated that the stock of the STU’s for the transit operations were about 1200 pieces and each day 100 STU’s were armed onto the trucks. Looking at the quantity of the device they are well equipped for the monitoring. The officials however, mentioned that:

"The shortages are due the trucks that overstay of their permitted 7 days journey. This results in the hold up of a lot of them considering the large volumes of the CI that have not exited on time".

4.3.3 Responses from the Officials at State Insurance Company

The respondents from SIC revealed and confirmed that diversions still occur in recent times.

It was also discussed during the interviews that the monitoring of the sub consignment in the system was duly monitored by their team for verifications. The staff of SIC however indicated that they had no confidence in the STU’s sometimes because of how diversions had been occurring without any instance of an arrest to avert the situation. The staffs of SIC were not aware of the escort tasked to certain transit trucks. However, they did not oppose it.

4.3.4 Responses from the Truckers

Although, all the truckers mentioned that they ensured their trucks were roadworthy before they embarked on their journeys, the physical scenery of the vehicles proofed the contrary. This may
be a factor for the overstaying of their permitted travel journey days that resulted in the large volumes of the CI.

All the truckers indicated that the escorts given them at Kumasi brought a lot of delays to their work. One mentioned that:

"The escort of the transit trucks brings delays because sometimes the men to do that are not enough to undertake the escort. Moreover, customs like to lump up the transit trucks carrying similar high risk goods before the commencement of the convoy".

Some of the truckers discussed however that their long stays which resulted into high CI is partly due to the fact that when they were released from the transit yard to travel, sometimes, there were not enough funds to undertake the journey. This means that they had to wait for remittances from the transistors and sometimes mechanical problems to be solved before travelling.

4.3.5 Responses from the Transitors

The responses from the transitors indicated that, the goods that were imported for transit through Ghana and were received intact from the destination. However, it was highlighted that some of the challenges they faced were delays encountered in processing documents for transit trade.

The transitors also blamed the truckers for adding to the delays when they get to Kumasi to do other irrelevant things not in line with the transit trade. Moreover they also discussed that they were not comfortable with the fact they were not allowed to choose the truckers to convene their goods for them.
CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 INTRODUCTION

This chapter is the presentation of what has been noticed from the findings from the data collection for analysis from the previous chapter. The research objectives proposed for the findings are discussed and the ideology of researchers views to improve the Transit trade by the use of the tracking system in Ghana.

5.2 SUMMARY

The research revealed that all the transit trucks were normally armed with the STUs and sometimes some of the trucks were unassigned with the codes.

The study also revealed that that the system used to extract the transit data initially gives a face value that a great number of SCBs are diverted but after the application of the supplementary data, the system proves that the use of the tracking system is quite effective.

Moreover, it was highlighted in the work that with the tracking system in use, customs appear not bordered about the security of the transit business once they have despatched. However, it was also mentioned that once customs can track the trucks for diversions and make claims against SIC, the escorts provided at Kumasi is a duplication of effort and adds up to delays and cost in doing transit through Ghana.
Again, it was discussed in the research that during peak periods, delays are caused due to the shortages of STUs. It was further established in the work that the shortages of STUs are mainly due to the trucks that over stay their permitted travel journey for the trip.

The research also highlighted that customs claims for diversions are paid by SIC.

5.3 CONCLUSIONS OF FINDINGS

Based on the findings and the objective of the research which is to assess the effectiveness of the STU in monitoring the transit goods to the border at Paga in the Upper East Region of Ghana and how tracking system technology is used in Ghana within its numerous benefits that comes with it, the following conclusions can be drawn.

- The tracking system on its own is quite effective in monitoring the transit trade but the human ware does not allow for its effectiveness to be quickly noticed.
- The tracking system is widely used in the transit trade through Ghana for the main purpose of preventing or minimising diversion.
- The escorts of trucks carrying high risk goods in Kumasi are unnecessary as they are more detrimental to the transit business.
- The tracking system has not been fully employed during peak periods.
5.3 RECOMMENDATIONS

For effective and efficient use of the tracking system to fully benefit the transit trade and other logistics operations, the researcher strongly recommends that;

✓ Capacity building of Customs officers and GCNet staffs should be made a priority by organisations to train and develop the competences of the staffs, who are in charge of the transit tracking system.

✓ An additional transit check point should be created on the outskirts of the northern part of Kumasi enroute to Paga to allow for tracking update (check and balances) to be done at both ends in Kumasi to eliminate any need for escort.

✓ There should be a proper and reliable internet links or access at the check points with power back-ups to enable timely update of the truck movements.

✓ A report should be generated on all the transactions of the transit trucks to find out about their performance in the transit business, for management decision on clandestine operators to be banned as well as the transitor. Following this, stringent punishment should be meted out to culprits involved in acts of cargo diversion to deter others.

✓ There must be periodic sensitization of the transitors and the truckers of the consequences and enforcement of customs sanctions by the Laws applicable.

✓ There should also be a dedicated customs office to work on the transit transactions so that stringent measures are applied to bring order into the transit trade.
BIBLIOGRAPHY


APPENDIX I

INTERVIEW GUIDE FOR CUSTOMS

- Are all Sub Consignment breakdowns armed with STU’s?

- Are all Sub Consignment breakdown captured in the Ghana Customs Management System?

- Are all updates Codes assigned before departure of trucks?

- Have there been diversions of transit trucks?

- Do you put any escort on transit trucks? If yes, why? And how often?

- Do escort of transit trucks bring delays?

- How often are claims paid on the diverted trucks?

- What are the challenges facing the use of the tracking system?

- How do you pursue an alert of deviation of transit trucks?

- Do you monitor SCB in the system?
APPENDIX II

INTERVIEW GUIDE FOR TRUCKERS

- Are your trucks roadworthy to transit goods?

- Are there any delays from the escort of your trucks?

- Why do you park anywhere in the Tema city when you are rejected from the Transit yard to travel and beyond?
APPENDIX III

INTERVIEW GUIDE FOR TRANSITOR

- Do you import goods for transit and do you receive your goods intact at the final destination?
- Are there any challenges in the transit trade?
APPENDIX IV

INTERVIEW GUIDE FOR GCNET

- Are all sub-consignment breakdown armed with STU’s?
- Have there been instances that a charged STU failed to work?
- Have there been any deviation and How often?
- Do you monitor the SCB in the system?
- How many of the STU’s do you have?
- How many SCB are armed with STU’s per day?
APPENDIX V

INTERVIEW GUIDE FOR SIC

- Have there been any diversions?
- How often do you pay claims on diverted transit trucks?
- Do you monitor the SCB in the system?
- Do you have confidence in the STU for tracking transit trucks?
- Are you aware that there are escort on some of the transit trucks?
<table>
<thead>
<tr>
<th>Decl No</th>
<th>Status</th>
<th>Create Date</th>
<th>Trans Subcon Create Date</th>
<th>Intern Date</th>
<th>Customs Office Code</th>
<th>Customs Office Exit</th>
<th>Boe Intern Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>82013601801</td>
<td>ER</td>
<td>30-01-2014</td>
<td>30-01-2014</td>
<td>TMA1</td>
<td>12-02-2014</td>
<td>PGA1</td>
<td>VEH # 11HH5225bf loaded with 21 bdles of steel tubes exported on 09/02/14. Boe cannot be closed b'cos it is not enroute. The last part of the earlier rmks shd read: Boe cannot be closed b'cos veh cannot be fd in valid registered transit veh list. Declaration could not be updated conventionally b'cos veh. no. 11HH 5225 BF is not on the valid registered transit veh. list. Veh. was sighted and rlsd by M. Forson on the 03/02/14 at 1745hrs for transit to B/Faso thro' Paga.</td>
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<td>22-01-2014</td>
<td>TMA1</td>
<td>07-02-2014</td>
<td>PGA1</td>
<td>Veh with reg nos- as 6087 10, 12 gj 9765 BF, 11 HL 0099 BF and GT 5728 12 was sighted by E Adjejereteh at Kumasi on 26/01/14 at 07.11 hrs, 21.39 hrs, 21.17 hrs and 19.09 hrs and rlsd for transit. this due to the fact</td>
</tr>
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<td>22-01-2014</td>
<td>23-01-2014</td>
<td>TMA1</td>
<td>PGA1</td>
<td>THAT VEHS COULD NOT BE LOCATED IN THE SYSTEM. VEHICLE REGN NO. FOR SUBCONSIGNMENT PRINTOUT NO.82014008437020030 SHD READ 11HK 9077BF, PLS.</td>
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<td>82014004554 ER</td>
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<td>21-01-2014</td>
<td>TMA1</td>
<td>PGA1</td>
<td>VEH # 10HL8095BF STC 1215 CTNS TILES, BATH TUB &amp; STEAM ROOM ARRIVED AS SUB-CONSIGNMENT 01 &amp; DULY EXPORTED ON 20/01/14. BOE COULD NOT BE CLOSED B'COS IT DID NOT APPEAR ON THE SUB-CONSIGNMENT LIST.</td>
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<tr>
<td>82014015953 IC</td>
<td>29-01-2014</td>
<td>25-01-2014</td>
<td>TMA1</td>
<td>PGA1</td>
<td>E/O IS NOT ON DUTY PLEASE.</td>
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<td>07-02-2014</td>
<td>18-02-2014</td>
<td>TMA1</td>
<td>PGA1</td>
<td>SUBCONSIGNMENT NO. 0007 NOT ON LIST. VEH. NO. 11HM 1032BF WAS SIGHTED AND RLSD BY S. AIDOO ON THE 14/02/14 AT 0511 HRS FOR TRANSIT.</td>
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<tr>
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<td>20-02-2014</td>
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<td>VEH CANNOT BE FD ON VALID REGISTERED TRANSIT VEH LIST. THEREFORE BOE COULD NOT BE CLOSED.</td>
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<td>ER</td>
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<td>ER</td>
<td>07-02-2014</td>
<td>20-02-2014</td>
<td>TMA1</td>
<td>PGA1</td>
<td>THE LATTER PART OF THE RMKS SHD READ: BOE COULD NOT BE CLOSED CONVENTIONALLY B'COS SUB-CONSIGNMENT 08 IS MISSING.</td>
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| ER    | 07-02-2014 | 20-02-2014 | TMA1 | PGA1 | THE LATTER PART OF THE RMKS SHD READ: BOE COULD NOT BE CLOSED CONVENTIONALLY B'CAUS SUB-CONSIGNMENT 08 IS MISSING.  
VEH CANNOT BE FD ON VALID REGISTERED TRANSIT VEH LIST. THEREFORE BOE COULD NOT BE CLOSED.  
SUBCONSIGNMENT NO. 0007 NOT ON LIST. VEH. NO. 11HM 1032BF WAS SIGHTED AND RLSD BY S. AIDO ON THE 14/02/14 AT 0511HRS FOR TRANSIT. |
| ER    | 07-02-2014 | 17-02-2014 | TMA1 | PGA1 |  
| ER    | 07-02-2014 | 18-02-2014 | TMA1 | PGA1 |  
| 82014024635 ER | 27-01-2014 | 07-02-2014 | TMA1 | PGA1 | NO INPUT AT GATE VEH REG NO 23 GP 3320 BF WAS SIGHTED AT KUMASI BY S. ANNANCY ON 28/01/14 AND RLSD FOR TRANSIT. |
| 82014025273 ER | 25-01-2014 | 07-02-2014 | TMA1 | PGA1 | NO INPUT AT GATE VEH REG NO 11 GK 9004 BF WAS SIGHTED AT KUMASI BY E. ADJIEREH ON 28/01/14 AT 20.02 HRS AND RLSD FOR TRANSIT. |
| 82014030214 ER | 04-02-2014 | 15-02-2014 | TMA1 | PGA1 | VEH # 121HK2785BF STC 10 PKGS GALVANIZED STEEL COILS ARRIVED & EXPORTED VIDE GCB RECEIPT 2014068642 OF 15/02/14. |
| 82014030342 IC | 23-01-2014 | 24-06-2015 | TMA1 | PGA1 | VEH WAS DULY EXPORTED THRU' PAGA ON 27/01/14 AND CLOSED ONLINE ON 28/01/14, HOWEVER DUE TO TECHNICAL |
AND ADMINISTRATIVE CHALLENGIES, BOE DOES NOT SEEM TO BE CLOSED ONLINE.

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<td>VEH # GR4426W LOADED WITH 18 BDLES OF REINFORCED STEEL BARS ARRIVED &amp; EXPORTED ON 05/03/14.</td>
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<td>VEH WITH REG #S GS4824-13, BA7940C &amp; AS8740T RESPECTIVELY LOADED WITH 19, 21 &amp; 18 BDLES OF REINFORCED STEEL BARS ARRIVED &amp; EXPORTED ON 03/03/14.</td>
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<tr>
<td>VEH WITH REG #S GS2913-13 &amp; A W318-09 RESPECTIVELY LOADED WITH 21 &amp; 22 BDLES OF REINFORCED STEEL BARS ARRIVED &amp; EXPORTED ON 01/03/14.</td>
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<tr>
<td>VEH. #&quot;S GC 9868 12,11HN3570BF &amp; 11PP0052BF COULD NOT BE FOUND IN THE LIST OF TRANSIT VEH, LIST IN THE SYSTEM.</td>
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<td>VEH. # GR4426W LOADED WITH 18 BDLES OF REINFORCED STEEL BARS ARRIVED &amp; EXPORTED ON 05/03/14.</td>
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<td>VEH WITH REG #S GS4824-13, BA7940C &amp; AS8740T RESPECTIVELY LOADED WITH 19, 21 &amp; 18 BDLES OF REINFORCED STEEL BARS ARRIVED &amp; EXPORTED ON 03/03/14.</td>
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<td>VEH WITH REG #S GS2913-13 &amp; A W318-09 RESPECTIVELY LOADED WITH 21 &amp; 22 BDLES OF REINFORCED STEEL BARS ARRIVED &amp; EXPORTED ON 01/03/14.</td>
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<tr>
<td>VEH. #&quot;S GC 9868 12,11HN3570BF &amp; 11PP0052BF COULD NOT BE FOUND IN THE LIST OF TRANSIT VEH, LIST IN THE SYSTEM.</td>
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<td>02-03-2014</td>
<td>TMA1</td>
<td>PGA1</td>
<td>EXMD VEHS WITH REG #S AS2147-11, AS8740Q, AS1628G, GT3500J, WR2172A &amp; AS8285R RESPECTIVELY LOADED WITH 22, 20, 18, 21, 21 &amp; 21 BDLES OF REINFORCED STEEL BARS ARRIVED &amp; EXPORTED ON 02/03/14.</td>
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<td>28-02-2014</td>
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<td>PGA1</td>
<td>VEH # 11HN1975BF LOADED WITH 16 BDLES OF REINFORCED STEEL BARS WHICH IS PART OF A REMAINING CONSIGNMENT OF 135 BDLES ARRIVED &amp; EXPORTED ON 27/02/14.</td>
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<td>PGA1</td>
<td>VEHS WITH REG #S GT4651Z, GT5682W, 11HG4602BF &amp; 11NN8967BF LOADED RESPECTIVELY WITH 21, 19, 18 &amp; 17 BDLES OF REINFORCED STEEL BARS ARRIVED &amp; EXPORTED ON 28/02/14.</td>
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<td>VEHS WITH REG #S GN4059-11 LOADED RESPECTIVELY WITH 22 &amp; 21 BDLES OF REINFORCED STEEL BARS ARRIVED &amp; EXPORTED ON 01/02/14.</td>
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<td>THE FF VEHS WITH REG. #S AS 6538 W &amp; GT 5705 11, BOE SUB CONSIGNMENT #S 82014051498000007 &amp; 12 ARE NOT IN LIST OF BOE LISTED IN THE GCMS.</td>
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<td>ITEM 0006 NOT LISTED. VEH. NO. AS 7306P WAS SIGHTED AND RLSD BY</td>
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<td>05-03-2014</td>
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<td>PGA1</td>
<td>RLS. AUTHORISE PLS AS AN ADDITION TO THE EARLIER RMKS , VEH # GM7203-13 ARRIVED &amp; ON 11/03/14 AS SUB-CONSIGNMENT 04. VEHS WITH REG #S GM7211-13, GM7204-13, GM7209-13, 7205-13, &amp; GM7214-13 EACH LOADED WITH 12 PKGS GALVALUME STEEL COILS ARRIVED &amp; EXPORTED ON 11/03/14. BOE COULD NOT BE CLOSED B'CAUS THEY WERE NOT ENRouted.</td>
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<td>CORRECTION: THE CONSIGNMENTS ARE BEING LOADED ONTO THE FF DAF TRCKS: GM7213-13, GM7215-13 AND 11GK5396BF PLSE.</td>
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<td>PGA1</td>
<td>RELEASE AUTHORISED FOR TRANSIT. REFD. TO CC PREV. E/GATE AND CC</td>
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82014065374  ER  13-02-2014  03-03-2014  TMA1  PGA1  VEH. #"S GS 8437 13, AS 2567 11, AW 1500 Y, AS 4247 V & GE 4613 W WERE NOT ENTERED OR INPUTTED AT THE EXIT GATE, TEMA.

ER  13-02-2014  29-03-2014  TMA1  PGA1  VEH # 11LL5681BF STC 6 BDLES OF STEEL PROFILE ARRIVED AS SUB-CONSIGNMENT 30. BOE COULD NOT BE

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<td>24-02-2014</td>
<td>TMA1</td>
<td>PGA1</td>
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TRANSIT FOR FURTHER ACTION PLEASE.
CORRECTION: THE CONSIGNMENTS ARE BEING LOADED ONTO THE FF DAF TRCKS: GM7213-13, GM7215-13 AND 11GK5396BF PLSE.

RELEASE AUTHORISED FOR TRANSIT. REFD. TO CC PREV. E/GATE AND CC TRANSIT FOR FURTHER ACTION PLEASE.

RELEASE AUTHORISED FOR TRANSIT. REFD. TO CC PREV. E/GATE AND CC TRANSIT FOR FURTHER ACTION PLEASE.

VEH. #"S GS 8437 13, AS 2567 11, AW 1500 Y, AS 4247 V & GE 4613 W WERE NOT ENTERED OR INPUTTED AT THE EXIT GATE, TEMA.

VEH # 11LL5681BF STC 6 BDLES OF STEEL PROFILE ARRIVED AS SUB-CONSIGNMENT 30. BOE COULD NOT BE
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<td>29-03-2014</td>
<td>TMA1</td>
<td>PGA1</td>
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CLOSED B’COS VEH IS NOT ON VALID REGISTERED TRANSIT VEH LIST.
VEH # AW 150Y OF SUBCONSIGNMENT 0033 REPORTED ON THE 21/02/14 & WAS EXPORTED. SUBCON. IS MISSING IN GCMS.

RFR TO BOE # 82014070080 OF 15/02/2014 FOR PARTIAL CLEARANCE OF 63 BDLS OF STEEL PROFILE.
VEH REG NOS- 11 GP 1260 BF, AS 1786 Y, 11 HN 4405 BF, 11 HN 4407 BF, GR 7693 X, GT 143 J, 11 HN 4053 BF, AND 11 HN 4143BF NO INPUT AT GATE BUT WAS SIGHTED BY E G AGYEKUM, R AQUARFUL, A AGBERWORNU AND S AIDOO AT KUMASI ON 15/02/14, 17/02/14 AT 02.53 HRS 02.36 HRS,
VEH #"S GS 8437 13, AS 2567 11, AW 1500 Y, AS 4247 V & GE 4613 W WERE NOT ENTERED OR INPUTTED AT THE EXIT GATE, TEM.
VEH # 11 LL 5681 BF STC 6 BDLES OF STEEL PROFILE ARRIVED AS SUB- CONSIGNMENT 30. BOE COULD NOT BE CLOSED B’COS VEH IS NOT ON VALID REGISTERED TRANSIT VEH LIST.
| ER | 13-02-2014 | 18-02-2014 | TMA1 | PGA1 | VEH REG NOS- 11 GP 1260 BF ,AS 1786 Y,11HN 4405 BF,11 HN 4407 BF,GR 7693 X,GT 143 J,11 HN4053 BF, AND 11Hl 4143BF NO INPUT AT GATE BUT WAS SIGHTED BY E G AGYEKUM, R AQUARFUL , A AGBERWORNU AND S AIDOO AT KUMASI ON 15/02/14,17/02/14 AT 02.53 HRS 02.36 HRS, |
| ER | 13-02-2014 | 18-02-2014 | TMA1 | PGA1 | RFR TO BOE # 82014070080 OF 15/02/2014 FOR PARTIAL CLEARANCE OF 63 BDLS OF STEEL PROFILE. |
| ER | 13-02-2014 | 17-06-2014 | TMA1 | PGA1 | VEH # AW 150Y OF SUBCONSIGNMENT 0033 REPORTED ON THE 21/02/14 & WAS EXPORTED.SUBCON. IS MISSIMG IN GCMS. |
| ER | 13-02-2014 | 17-06-2014 | TMA1 | PGA1 | VEH # AW 150Y OF SUBCONSIGNMENT 0033 REPORTED ON THE 21/02/14 & WAS EXPORTED.SUBCON. IS MISSIMG IN GCMS. |
| ER | 13-02-2014 | 03-03-2014 | TMA1 | PGA1 | VEH. #"S GS 8437 13,AS 2567 11,AW 1500 Y,AS 4247 V & GE 4613 W WERE NOT ENTERED OR INPUTTED AT THE EXIT GATE, TEMGA. |
| ER | 13-02-2014 | 18-02-2014 | TMA1 | PGA1 | RFR TO BOE # 82014070080 OF 15/02/2014 FOR PARTIAL CLEARANCE OF 63 BDLS OF STEEL PROFILE. |
| ER  | 13-02-2014 | 18-02-2014 | TMA1 | PGA1 | VEH REG NOS- 11 GP 1260 BF, AS 1786 Y, 11 HN 4405 BF, 11 HN 4407 BF, GR 7693 X, GT 143 J, 11 HN 4053 BF, AND 11 HL 4143 BF NO INPUT AT GATE BUT WAS SIGHTED BY E G AGYEKUM, R AQUARFUL, A AGBERWORNU AND S AIDOO AT KUMASI ON 15/02/14, 17/02/14 AT 02.53 HRS 02.36 HRS, |
| ER  | 13-02-2014 | 29-03-2014 | TMA1 | PGA1 | VEH # 11 LL 5681 BF STC 6 BDLES OF STEEL PROFILE ARRIVED AS SUB-CONSIGNMENT 30. BOE COULD NOT BE CLOSED B'COS VEH IS NOT ON VALID REGISTERED TRANSIT VEH LIST. |
| ER  | 13-02-2014 | 18-02-2014 | TMA1 | PGA1 | VEH REG NOS- 11 GP 1260 BF, AS 1786 Y, 11 HN 4405 BF, 11 HN 4407 BF, GR 7693 X, GT 143 J, 11 HN 4053 BF, AND 11 HL 4143 BF NO INPUT AT GATE BUT WAS SIGHTED BY E G AGYEKUM, R AQUARFUL, A AGBERWORNU AND S AIDOO AT KUMASI ON 15/02/14, 17/02/14 AT 02.53 HRS 02.36 HRS, |
| ER  | 13-02-2014 | 18-02-2014 | TMA1 | PGA1 | VEH # 11 LL 5681 BF STC 6 BDLES OF STEEL PROFILE ARRIVED AS SUB-CONSIGNMENT 30. BOE COULD NOT BE CLOSED B'COS VEH IS NOT ON VALID REGISTERED TRANSIT VEH LIST. |

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<th>RFR TO BOE # 82014070080 OF 15/02/2014 FOR PARTIAL CLEARANCE OF 63 BDLS OF STEEL PROFILE.</th>
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<td>VEH. # GS 8437 13, AS 2567 11, AW 1500 Y, AS 4247 V &amp; GE 4613 W WERE NOT ENTERED OR INPUTTED AT THE EXIT GATE, TEMA.</td>
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<td>ER</td>
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<td>TMA1</td>
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<td>VEH # AW 150Y OF SUBCONSIGNMENT 0033 REPORTED ON THE 21/02/14 &amp; WAS EXPORTED. SUBCON. IS MISSING IN GCMS.</td>
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<td>VEH. # GS 8437 13, AS 2567 11, AW 1500 Y, AS 4247 V &amp; GE 4613 W WERE NOT ENTERED OR INPUTTED AT THE EXIT GATE, TEMA.</td>
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<td>VEH # 11 LL 5681 BF STC 6 BDLES OF STEEL PROFILE ARRIVED AS SUBCONSIGNMENT 30. BOE COULD NOT BE CLOSED B’COS VEH IS NOT ON VALID REGISTERED TRANSIT VEH LIST.</td>
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<td>VEH REG NOS- 11 GP 1260 BF, AS 1786 Y, 11 HN 4405 BF, 11 HN 4407 BF, GR 7693 X, GT 143 J, 11 HN 4053 BF, AND 11 HL 4143 BF NO INPUT AT GATE BUT WAS SIGHTED BY E G AGYEKUM, R AQUARFUL, A AGBERWORNU AND S AIDOO AT KUMASI ON 15/02/14, 17/02/14 AT 02.53 HRS 02.36 HRS,</td>
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RFR TO BOE # 82014070080 OF 15/02/2014 FOR PARTIAL CLEARANCE OF 63 BDLS OF STEEL PROFILE.

VEH # AW 150Y OF SUBCONSIGNMENT 0033 REPORTED ON THE 21/02/14 & WAS EXPORTED. SUBCON. IS MISSING IN GCMS.

RFR TO BOE # 82014070080 OF 15/02/2014 FOR PARTIAL CLEARANCE OF 63 BDLS OF STEEL PROFILE.

VEH # AW 150Y OF SUBCONSIGNMENT 0033 REPORTED ON THE 21/02/14 & WAS EXPORTED. SUBCON. IS MISSING IN GCMS.

VEH # 11LL5681BF STC 6 BDLES OF STEEL PROFILE ARRIVED AS SUBCONSIGNMENT 30. BOE COULD NOT BE CLOSED B'CAUS VEH IS NOT ON VALID REGISTERED TRANSIT VEH LIST.

VEH. #'S GS 8437 13, AS 2567 11, AW 1500 Y, AS 4247 V & GE 4613 W WERE NOT ENTERED OR INPUTTED AT THE EXIT GATE, TEMA.

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4143BF NO INPUT AT GATE BUT WAS SIGHTED BY E G AGYEKUM, R AQUARFUL, A AGBERWORNU AND S AIDOO AT KUMASI ON 15/02/14, 17/02/14 AT 02.53 HRS 02.36 HRS.

VEH # 11LL5681BF STC 6 BDLES OF STEEL PROFILE ARRIVED AS SUB-CONSIGNMENT 30. BOE COULD NOT BE CLOSED B' COS VEH IS NOT ON VALID REGISTERED TRANSIT VEH LIST.

VEH # S GS 8437 13, AS 2567 11, AW 1500 Y, AS 4247 V & GE 4613 W WERE NOT ENTERED OR INPUTTED AT THE EXIT GATE, TEMGA.

RFR TO BOE # 82014070080 OF 15/02/2014 FOR PARTIAL CLEARANCE OF 63 BDLS OF STEEL PROFILE.

VEH # AW 150Y OF SUBCONSIGNMENT 0033 REPORTED ON THE 21/02/14 & WAS EXPORTED. SUBCON. IS MISSING IN GCMS.

VEH REG NOS- 11 GP 1260 BF, AS 1786 Y, 11 HN 4405 BF, 11 HN 4407 BF, GR 7693 X, GT 143 J, 11 HN4053 BF, AND 11 HL 4143BF NO INPUT AT GATE BUT WAS SIGHTED BY E G AGYEKUM, R AQUARFUL, A AGBERWORNU AND S
AIDOO AT KUMASI ON 15/02/14, 17/02/14 AT 02.53 HRS 02.36 HRS,
VEH # AW 150Y OF SUBCONSIGNMENT 0033 REPORTED ON THE 21/02/14 & WAS EXPORTED. SUBCON. IS MISSING IN GCMS.
RFR TO BOE # 82014070080 OF 15/02/2014 FOR PARTIAL CLEARANCE OF 63 BDLS OF STEEL PROFILE.

VEH # 11LL5681 BF STC 6 BDLES OF STEEL PROFILE ARRIVED AS SUBCONSIGNMENT 30. BOE COULD NOT BE CLOSED B’COS VEH IS NOT ON VALID REGISTERED TRANSIT VEH LIST.
VEH #’S GS 8437 13, AS 2567 11, AW 1500 Y, AS 4247 V & GE 4613 W WERE NOT ENTERED OR INPUTTED AT THE EXIT GATE, TEMSA.
VEH REG NOS- 11 GP 1260 BF, AS 1786 Y, 11HN 4405 BF, 11HN 4407 BF, GR 7693 X, GT 143 J, 11HN 4053 BF, AND 11HL 4143BF NO INPUT AT GATE BUT WAS SIGHTED BY E G AGYEKUM, R AQUIARFUL, A AGBERWORNU AND S AIDOO AT KUMASI ON 15/02/14, 17/02/14 AT 02.53 HRS 02.36 HRS,
| ER  | 14-02-2014 | 18-02-2014 | TMA1 | PGA1 | VEH REG NOS- 11 GP 1260 BF, AS 1786 Y, 11HN 4405 BF, 11 HN 4407 BF, GR 7693 X, GT 143 J, 11 HN4053 BF, AND 11HL 4143BF NO INPUT AT GATE BUT WAS SIGHTED BY E G AGYEKUM, R AQUARFUL, A AGBERWORNU AND S AIDOO AT KUMASI ON 15/02/14, 17/02/14 AT 02.36 HRS, 02.53 HRS.

| ER  | 14-02-2014 | 03-03-2014 | TMA1 | PGA1 | VEH. #"S GS 8437 13, AS 2567 11, AW 1500 Y, AS 4247 V & GE 4613 W WERE NOT ENTERED OR INPUTTED AT THE EXIT GATE, TEMAA.

| ER  | 14-02-2014 | 29-03-2014 | TMA1 | PGA1 | VEH # 11LL5681BF STC 6 BDLES OF STEEL PROFILE ARRIVED AS SUBCONSIGNMENT 30. BOE COULD NOT BE CLOSED B'COS VEH IS NOT ON VALID REGISTERED TRANSIT VEH LIST.

| ER  | 14-02-2014 | 18-02-2014 | TMA1 | PGA1 | VEH # AW 150Y OF SUBCONSIGNMENT 0033 REPORTED ON THE 21/02/14 & WAS EXPORTED. SUBCON. IS MISSING IN GCMS.

| ER  | 14-02-2014 | 17-06-2014 | TMA1 | PGA1 | RFR TO BOE # 82014070080 OF 15/02/2014 FOR PARTIAL CLEARANCE OF 63 BDLS OF STEEL PROFILE.

| ER  | 14-02-2014 | 15-02-2014 | TMA1 | PGA1 | E/O IS OFF DUTY PLSE.

<p>| 82014067003 | IC | 18-02-2014 | 15-02-2014 | TMA1 | PGA1 |</p>
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<td>RELEASED ONE(01) PLT FROM 01 X 40' PART CONTR STC RECAPPELED AS PER EXAM REMKS LOADED ONTO VEH WITH REG NO. VIDE BMT W/BILL NO.0004050 &amp; TRANSIT STICKER # 0015627 BOTH OF 27-02-14. GOODS MEANT FOR TRANSIT TO B/FA SO THRO' PAGA. REF'D TO CC-T/T UNDER THE ESCORT O</td>
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<td>OBS.ONE(01)UNIT USED AUDI CABRIO 80 CONVERTIBLE. DP#7031A VIDE SCTL WBL#0004115 OF 26/02/2014 TRANSIT STICKER#0015685 GOODS RELEASED TO TRANSIT TERMINAL UNDER THE ESCORT OF ISAAC MENSAH -JRA-IV. RFD TO CC-TRANSIT PLS</td>
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<td>OBS.ONE(01)UNIT USED LANCIA PHEDRA WAGON. DP#4144A VIDE SCTL WBL#0004089 OF 27/02/2014 TRANSIT STICKER#0015614 GOODS RELEASED TO TRANSIT TERMINAL UNDER THE ESCORT OF ISAAC MENSAH</td>
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<td>82014089878</td>
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<td>VEH # GC 8441-11 STC 6 PALLETS OF NARROW BAND DIGITAL RADIO ON TRANSIT TO MALI THROUGH PAGA ARRIVED. RE-ROUTING THRO. HAMILE DONE. SEVERAL ATTEMPTS TO CLEAR ON TRANSIT MENU UNSUCCESSFUL HENCE INTERNAL RMKS. CHECKED RLSD / EXPORTED TO B/FASO PLS RELEASE AUTHORISED FOR TRANSIT. REFD. TO CC PREV. E/GATE AND CC TRANSIT FOR FURTHER AQCTION PLEASE. CHANGE OF ROUTE VEH. WITH REG. NO. GC 8441-11 CARRYING 6 PLT NARROWBAND RADIO WHICH WAS INITIALLY ROUTED THROUGH PAGA HAS BEEN RE ROUTED TO EXIT THROUGH HAMILE ACCORDINGLY PLS. VEH. REG. NO. SHLD READ GC8441-11 INSTEAD OF GC 8441-11 PLS.</td>
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CHANGE OF ROUTE. EXIT POINT FOR TRANSIT VEHICLE HAS BEEN CHANGED FROM PAGA TO KULUNGUGU PLSE.

AS PER REMARKS ON 19/03/14 FROM TEMA, VEH WITH REG#AS1819W ARRIVED WITH GOODS INTACT AT THE KULUNGUGU POST AND DULY RLSED AND EXPORTEPLSE ON 23/03/14.

AS PER REMARKS ON 19/03/14 FROM TEMA, VEH WITH REG#RBC 640 XB ARRIVED WITH GOODS INTACT AT THE KULUNGUGU POST AND DULY RLSED AND EXPORTEPLSE ON 23/03/14.

CHANGE OF ROUTE. EXIT POINT FOR TRANSIT VEHICLE HAS BEEN CHANGED FROM PAGA TO KULUNGUGU PLSE.

AS PER REMARKS ON 19/03/14 FROM TEMA, VEH WITH REG#AS1819W ARRIVED WITH GOODS INTACT AT THE KULUNGUGU POST AND DULY RLSED AND EXPORTEPLSE ON 23/03/14.

AS PER REMARKS ON 19/03/14 FROM TEMA, VEH WITH REG#RBC 640 XB ARRIVED WITH GOODS INTACT AT THE KULUNGUGU POST AND DULY RLSED AND EXPORTEPLSE ON 23/03/14.
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