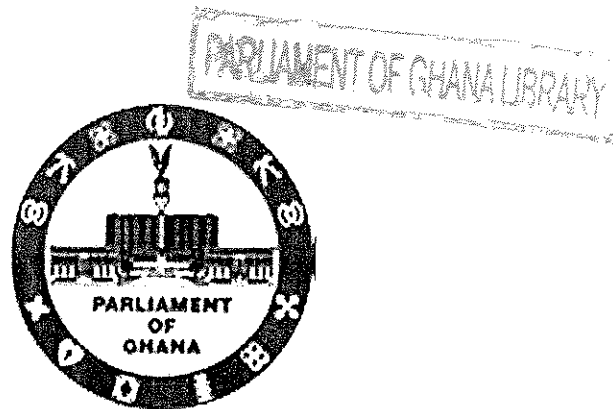


**IN THE SECOND SESSION OF THE EIGHTH
PARLIAMENT OF THE FOURTH REPUBLIC OF
GHANA**



**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON
THE REPORT OF THE AUDITOR-GENERAL ON THE
PUBLIC ACCOUNTS OF GHANA - TECHNICAL
UNIVERSITIES FOR THE FINANCIAL YEAR ENDED 31ST
DECEMBER, 2019**

1.0. INTRODUCTION

The Report of the Auditor-General on the Public Accounts of Ghana - Technical Universities for the Financial Year Ended 31st December, 2019 was presented to the House by the Hon. Majority Leader, Mr. Osei Kyei-Mensah-Bonsu on 21st June, 2022 in accordance with Article 187 of the 1992 Constitution of the Republic of Ghana.

The Report was then referred to the Public Accounts Committee (PAC) for examination and report to the House pursuant to Order 165(2) of the Standing Orders of the Parliament of Ghana.

The Committee, subsequently met with the the Vice-Chancellors and the Technical staff of the Technical Universities on the Report and hereby submits this report.

The Committee is grateful to the Auditor-General and the heads of the various Technical Universities for their cooperation. The Committee further extends its profound gratitude to all the media houses for the live coverage of the Committees' sittings and especially the public for the growing interest in the public sittings, the kind words of encouragement and general appreciation of the activities of the Public Accounts Committee of Parliament.

2.0. REFERENCE DOCUMENT

The Committee referred to the following documents during its deliberations:

- i. The 1992 Constitution of the Republic of Ghana.
- ii. The Standing Orders of the Parliament of Ghana.
- iii. The Public Financial Management Act, 2016 (Act 921)
- iv. The Public Procurement Act 2003 (Act 663)
- v. The Income Tax Act, 2015 (Act 896)
- vi. The Value Added Tax Act, 2013 (Act 890)
- vii. The Audit Service Act, 2000 (Act 584)
- viii. The Public Office Holders (Declaration of Assets and Disqualification) Act 1998 (Act 550)
- ix. The Public Financial Management Regulation, 2019 (L.I. 2378).
- x. The Stores Regulation, 1984
- xi. The National Accreditation Board Act, 2007 (Act 744)
- xii. The National Pensions Act, 2008 (Act 766)
- xiii. The Public Procurement (Amendment) Act, 2016 (Act 914)

2.0. PURPOSE OF THE AUDIT

The audit was undertaken in accordance with Article 187 of the 1992 Constitution of the Republic of Ghana, which mandates the Auditor - General to audit the Accounts of all Public Offices and report to Parliament.

The purpose of the audit was to enable the Auditor-General to express his opinion on the level of compliance of the operations and activities of the Technical Universities as expressed in their Financial

Statements for the Year Ended, 31st December, 2019 in line with the existing public financial management legislations and guidelines.

4.0. PROCEDURE

In undertaking this exercise, the Committee was furnished with written submissions and the Status Report on the implementation on the findings and the recommendations of the Auditor-General as well as additional materials from the heads and other officials of all the Technical Universities who appeared before the Committee during the Public Hearings to give oral responses to the issues raised in the Report.

5.0. SUMMARY OF FINANCIAL IRREGULARITIES

Significant findings of the Auditor-General in the Report related to Tax Irregularities, Cash Irregularities, Outstanding Loans/Advances, Payroll Irregularities, Procurement Irregularities, Stores and Contract Irregularities. The overall impact of the Irregularities amounted to GH¢170,614,482.84.

In all, Contract and Outstanding loans/debtors Irregularities constituted 86.97% and 6.68% respectively, contributing to about 93.65% of the irregularities identified by the Auditor-General during the period. Table 1 below is a summary of the irregularities in monetary terms for the 2019 financial year.

Table 1: Summary of Financial Irregularities

S/N	Type of Irregularities	%	Total Amount (GH¢)
1.	Tax Irregularities	0.01	23,242.00
2.	Cash Irregularities	4.65	7,925,991.13
3.	Outstanding Debtors/Loans/Recoverable charges	4.74	8,094,230.00
4.	Payroll Irregularities	0.15	252,570.62
5.	Procurement Irregularities	28.70	48,960,037.53
6.	Stores Irregularities	0.00	3,240.00
7.	Contract Irregularities	61.75	105,345,171.00
	Total		170,614,482.28

6.0. ERRORS AND OVERSTATEMENT

The Committee noted that the total value of Procurement Irregularities (PI) recorded in the name of Bolgatanga Technical University was erroneously recorded as GH¢45,355,000.00 instead of GH¢45,355.00.

Also, the total Cash Irregularities was inadvertently inflated to the tune of GH¢4,188,846.04 in the Report.

The Net effect of these errors or anomalies on the total financial value of the irregularities identified by the Auditor-General is presented in Table 2 below:

Table 2: Errors and Overstatement in Auditor-General's Report

No	Type of Irregularities	Total Amount in the Report (GH¢)	Actual Total Amount (GH¢)	Overstatement (GH¢)
1.	Cash Irregularities	7,925,991.13	3,737,145.09	4,188,846.04
2.	Procurement Irregularities	48,960,037.53	3,650,392.53	45,309,645.0
	Total	56,886,028.66	7,387, 536.26	49,498,491.4

Table 3: Summary of Adjusted Financial Irregularities for the Year Ended 31st December, 2019

S/N	Type of Irregularity	%	Total Amount (GH¢)
1	Tax Irregularities	0.02 %	23,242.00
2	Cash Irregularities	3.09 %	3,737,145.09
3	Outstanding Debtors/Loans/ recoverable charges	6.68 %	8,094,230.00
4	Payroll Irregularities	0.22%	262,570.62
5	Procurement Irregularities	3.01 %	3,650,392.53
6	Stores Irregularities	0.003 %	3,240.00
7	Contract Irregularities	86.98%	105,345,171.00
	Total	100.00	121,115,991.24

7.0. STATUS OF IMPLEMENTATION OF THE RECOMMENDATIONS OF THE AUDITOR-GENERAL

The Committee noted that more than half of the irregularities uncovered by the Auditor-General had been addressed by the institutions prior to their appearance before the Committee. At the time of the Committee Sitting, the affected Technical Universities had either regularised the transactions or refunded monies expended without due regard to the laid down Regulations in compliance with the recommendations of the Auditor-General.

It was noted that, many of the Institutions resolved the irregularities after they were invited by the Public Accounts Committee to respond to queries the Auditor-General had raised in the Report.

The Committee observed that a total amount of GH¢70,900,835.88, or 58.54% out of total irregularities amounting to GH¢121,115,991.24 had been resolved. Table 4 below is a summary of resolved and outstanding issues at the time of the Committee Sittings.

Table 4: Resolved and Outstanding Irregularities

Technical/ Polytechnic University	Total Irregularity (GH¢)	Amount Resolved (GH¢)	Amount Outstanding (GH¢)	% Resolved
Tamale	4,326,962.75	191,005.87	4,135,956.88	4.41
Bolgatanga Polytechnic	1,430,871.49	748,293.73	682,577.76	52.29
Cape Coast Technical	3,291,830.76	2,973,814.55	318,016.21	90.33
Ho Technical	6,743,042.6	36,047.00	6,706,995.60	0.53
Koforidua Technical	52,513,973.99	25,297,812.47	27,216,161.52	48.17
Kumasi Technical	4,201,467.31	2,629,547.84	1,571,919.47	62.59
Wa Technical	8,718,130.89	2,089.76	8,716,041.13	0.02
Accra Technical	2,573,485.37	2,573,485.37	-	100
Takoradi Technical	36,436,483.07	35,938,086.33	498,396.74	98.63
Sunyani Technical	879,743.01	510,652.96	369,090.05	58.04
Total	121,115,991.24	70,900,835.88	50,215,155.36	58.54

8.0. OBSERVATIONS AND RECOMMENDATIONS

8.1. TAMALE TECHNICAL UNIVERSITY

8.1.1. Uncompetitive Purchase of Furniture - GH¢17,300.00

The Audit revealed that Tamale Technical University obtained invoices from three companies owned by one person for the procurement of furniture amounting to GH¢17,300.00 in contravention of the Public Procurement (Amendment) Act, 2016, Act 914.

The Auditor-General recommended to Management to ensure proper supervision of the procurement processes to ascertain transparency and fair competition to obtain value for money. He further recommended that the officers who supervised the transactions should be sanctioned in accordance with the appropriate sanctions spelt out under Public Procurement Law.

The Committee observed that, the non-compliance and the persistent disregard of the Procurement Act by the state institutions should not be trivialized. To halt this seemingly fertile grounds for the abuse of state funds, the Committee reiterated the application of the Auditor-General's recommendation and further recommends to the Attorney-General to take urgent steps to prosecute the officers involved.

8.1.2. Stalled GETFund Projects - GH¢ 4,118,656.00

At the end of the Audit, it came to light that, five (5) GETFund projects which were at various stages of completion for which a total amount of GH¢4,118,656.88 representing 72.9% of the total project cost had been spent, remains abandoned. A review of the project documents however, revealed that a total amount of GH¢5,326,244.60 is now needed to complete the projects instead of GH¢1,530,550.90.

The Auditor-General recommended that Management should liaise with the GETFund Secretariat to ensure that funds are made available to complete the projects on time to serve the intended purposes.

The Committee noted that many of the projects were started without adequate involvement of the University and therefore making it difficult for the University to monitor the progress of implementation of the projects.

The Committee recommends that, the GETFund Secretariat should suspend all new projects in the University and direct all GETFund allocations to the University into the completion of the existing projects to avoid total waste of state resources.

8.1.3. Tertiary Programmes without Accreditation -91%

The Audit uncovered that thirty-one (31) out of thirty-four (34) tertiary programmes offered by the Tamale Technical University were not accredited in contravention of the National Accreditation Board Act, 2007 (Act 744).

The Auditor-General blamed the anomaly on the laxity of management to ensure that the programmes have valid accreditation.

The Auditor-General recommended to Management to expedite action to ensure that all the academic programmes are properly accredited as specified by the Law.

The Committee noted that, in addition to laxity on the part of Management, the University also failed to properly train its officers on the accreditation process leading to delays.

The Committee recommends that Management should get acquainted with the accreditation procedure so as to fast track the processes in securing or renewing the accreditation for the programmes being offered by the University.

The Committee further call on the National Accreditation Board to accelerate the processes of granting approval for the Universities to avoid this occurrences as it tarnishes the image of the Universities in general.

8.1.4. Ineffective Business Development Unit (BDU)

The Audit revealed that Tamale Technical University has established a legally registered Business Development Unit to serve as a lead department for promoting revenue generation activities of the University. The Department however, was unable to win any contract because quotations presented to it by the various production units were always higher than those of their competitors.

The Department therefore could not generate sufficient revenue to cover its operational costs and recover investments resulting in the folding up of some of the Business Units in the Department.

The Auditor-General recommended to Management of the University to take measures to equip the BDU to be more efficient in their drive to win contracts to improve the University's revenue generation. He also recommended to Management to develop policies and guidelines to guide the operations of the BDU.

The Committee noted that, Management failed to develop the operational guidelines and policies to regulate the operations of the BDU in contravention of the recommendation by the Auditor-General. Management however discontinued further investment into the Business or Department and has set up a committee to thoroughly review the operations of the BDU.

The Committee recommends that Management as a matter of urgency should implement the recommendations as contained in the Auditor-General's Report to ensure the Department business is on sound footings.

9.0. BOLGATANGA TECHNICAL UNIVERSITY

9.1. Use of unapproved receipts for revenue collected - GH¢553,553.30

The Audit revealed that Bolgatanga Technical University obtained 502 Receipt Booklets and collected a total revenue of GH¢553,553.30 Without the approval of the Controller and Accountant-General contrary to Regulation 147 of the Public Financial Management Regulation 2019, (LI 2378).

The Auditor-General recommended to Management to desist from the practice and seek retrospective approval for the Receipt Booklets used for the collection of the revenue.

The Committee was informed that though the Management had desisted from the practice, the University failed to obtain retrospective approval for the used Receipt Booklets as recommended by the Auditor - General due to delay by the Controller-General in the approval processes.

The Committee urges the University to ensure the approval is granted and report to the Auditor and Accountant General before the next Committee Sitting.

9.1.1. Outstanding staff advances- GH¢16,620.00

The Audit revealed that Bolgatanga Technical University granted an amount of GH¢16,620.00 in a form of salary advances to six (6) staff members within a stipulated twelve (12) calendar months.

It was observed that an amount of GH¢15,492.00 had been recovered leaving a balance of GH¢1,128.00 unrecovered.

The Auditor-General recommended that Management should ensure prompt recovery of the outstanding to avoid lock-up funds with individuals.

The Committee recommends to management to recover the outstanding amount from the officers failing which the Finance Officer and the Registrar should be held personally liable to refund the amount.

9.1.2. Rent not collected - GH¢12,600.00

The Auditors observed that the Management of University failed to collect rent amounting to GH¢12,600.00 from Mr. David Nabdoya, a former Finance Officer of the University who had separated from the University since 01/01/13 but continues to occupy the University's bungalow. The Auditors recommended that Management should repossess the premises and also ensure full recovery of the outstanding rent amounting to GH¢12,600.00 from Mr. Nabdoya.

The Committee was informed that Mr. David Nabdoya has unresolved legal issues with the University since January 1, 2012, hence the university is restrained and unable to recover the amount until the issues are properly discharged. The Management of the University was therefore asked to take swift action to recover the amount from any entitlement of Mr. Nabdoya when the legal processes are completed.

9.1.3. 10% Scholarship fund not collected - GH¢ 20,022.70

The Audit revealed that Management failed to collect 10% of revenue generated from the use of the Students Management System amounting to GH¢20,022.70 to support Scholarship scheme and staff development contrary to the Agreement between the University and MAK-Edu Consult for the period 2013 to 2019.

The Auditor-General recommended that the Director of Finance and the Rector should reconcile accounts with MAK-EDU Consult Limited to ensure that the 10% scholarship fund is received and applied as intended.

Management of the University explained to the Committee that the amount has been recovered but could not substantiate their claims. The Committee therefore urged the University to provide documents to the Auditor-General to authenticate the claim.

9.1.4. Acquisition and use of Accounting Software without Auditor-General's approval - GH¢5,750.00

Contrary to Section 11 of the Audit Service Act 2000 (Act 584), the Audit disclosed that the Management of the Bolgatanga Technical University procured and put to use an ERP 9 Accounting Tally Software (9 users) at a cost of GH¢5,750.00 from M/S Forster Dankyi IT Services for its financial operations without prior approval from the Auditor General.

The Auditor-General recommended to Management to regularize the use of the application and to also ensure compliance in future to avoid sanctions.

The Committee noted that the University had written to the Auditor-General seeking approval for the use of the software but had since not received any response.

The Committee recommends to Auditor-General to speed up the process so as to grant the University the required approval. In the absence of explicit approval from the Auditor-General, the Committee recommends that the University should suspend the use of the software.

9.1.5. Contract payments not supported with acceptance letters and contract agreements - GH¢89,523.76

An examination of the University's contract documents revealed that, contracts awarded to a tune of GH¢89,523.76 to 8 contractors were without Acceptance Letters and Contract Agreements in contravention of Section 65 of Public Procurement Act,2003 (Act 663) as amended.

The Auditor-General recommended to Management to desist from this practice and henceforth ensure that all future contracts awards are duly accepted in written form together with signed contract agreements in line with the Procurement Act before execution to avoid possible legal consequences. The Officers involved in the transactions to incur such infractions, according to the Auditor-General are to face the appropriate sanction as stipulated by the Procurement Laws.

The Committee observed that, the University has since desisted from the practice in compliance with the recommendation of the Auditor-General. However, Management of the University failed to sanction the officers involved in the practice contrary to the Audit recommendations.

The Committee therefore recommends to the Management to invoke the sanction regime in the University and apply the required sanction to officers involved in compliance with the recommendations of the Auditor-General.

9.2. CAPE COAST TECHNICAL UNIVERSITY

9.2.1. Failure to Retire Imprest - GH¢10,898.90

The Audit disclosed that nine (9) officers of the Cape Coast Technical University failed to retire accountable imprest amounting to GH¢10,898.90 granted them for various activities in contravention of Regulation 102(2) of the Public Financial Management Regulation 2019(L.I. 2378).

The Auditor-General therefore urged Management to convert the outstanding imprest to advances in the names of the officers and ensure the full recovery of the amount before new ones are granted to them.

The Committee observed that, an amount of GH¢9,988.54 was retired leaving a balance of GH¢910.36 outstanding. The Committee recommends full recovery of the outstanding amounts from the Finance Officer and the Registrar and further urged the University to ensure full compliance with Regulation 102(2) of the Public Financial Management Regulation 2019(L.I 2378) in the granting of imprest to staff.

9.2.2. Overdue staff advances - GH¢71,475.93

The Audit showed that salary advances amounting to GH¢71,475.93 granted to 44 officers between 2016 and 2018 remained unpaid in contravention of Section 7 of the Public Financial Management Act, 2016 (Act 921). While the University could not provide any proof of due diligence followed in granting those advances, it was observed that new advances were also being granted to other officers.

The Auditor-General urged the Director of Finance to retrieve the advances totalling GH¢71,475.93 from the officers without further delay by deducting it at source from their salaries to avoid sanctions and also desist from granting advances to officers with outstanding advances.

The Committee noted that an amount of GH¢46,717.61 had been recovered with an outstanding balance of GH¢24,758.32. The Committee recommends that the outstanding amount should be recovered as soon as practicable by strictly adhering to the Auditor-General's recommendation.

9.2.3. Unsupported payments - GH¢9,670.63

Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921) the Cape Coast Technical University signed two contracts where contractors charged Value Added Tax (VAT) and contingencies without providing VAT Invoices and justification for the utilization of the contingencies.

The Auditor-General attributed the anomaly to the failure of the Director of Finance (DoF) and the Director of Works and Physical Development (DWPD) to scrutinize the bill of quantities to ensure that the required supporting documents for the charges were available before the payments were made, leading to unjustified payment of GH¢9,670.73 to the contractors.

The Auditor-General recommended the recovery of the unjustifiable payment totalling GH¢9,670.63 from God Factor Company Limited and Stormers, failing which the DoF and DWPD should be surcharged with the amount.

The Committee noted that an amount of GH¢6,190.21 had been recovered from the companies involved with an outstanding amount of GH¢3,480.42. The Committee recommend the recovery of the outstanding amount of GH¢3,480.42 as soon as possible.

9.2.4. Student debtors- GH¢1,398,869.02

The Audit disclosed that Management failed to collect fees and funds due the University from students totalling GH¢1,398,869.02 in contravention of Regulation 49 of the Public Financial Management Regulations, 2019 (LI 2378). The amount is made up of Student Fee Debtors (GH¢1,383,038.02) and Hall occupants fees (GH¢15,831.00).

The inability of the Director of Finance to enforce the collection of internally generated funds have accounted for the lapse. The Auditor-General recommended the recovery of all the debts from the students to improve the financial strength of the University.

The Committee noted that Management had recovered GH¢1,114,755.9 leaving a balance of GH¢284,113.12 unrecovered. The Committee recommends that Management should recover the outstanding amount and also institute measures to avert reoccurrence.

9.2.5. Unearned Salary - GH¢ 4,754.62

The Audit showed that two officers who separated from the University were paid unearned salary totalling GH¢4,754.62 in contravention of Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378).

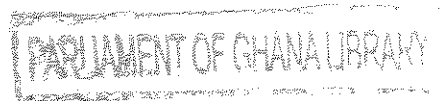
Table 5 shows the details:

NO.	NAME	SID	RANK	DETAILS	EFFECTIVE DATE	MONTH	SALARY (GH¢)
1	Anthony Foster	761248	Jnr. Security Asst.	Deceased	27/09/2019	Oct. & Nov. 19	3,515.62
2	Kobina Effraim	761347	Jnr. Library Asst.	Deceased	26/04/2019	May. 19	1,239.00
Total							4,754.62

The Auditor-General recommended that the amount of GH¢4,754.62 should be retrieved from the beneficiaries and paid back into the consolidated fund, failing which Management should refund the entire amount.

The Committee noted that, though the University's Management responded swiftly by notifying the Controller and Accountant General's Department of the separation, the CAGD failed to delete the names and continued to pay the officers.

The Committee therefore recommends to Management to recover the amount from the administrator of the estates of the deceased and pay same to the consolidated fund.



9.3.0. HO TECHNICAL UNIVERSITY

9.3.1. Delayed/Abandoned Projects GH¢6,706,995.60

The Audit disclosed that, four (4) GETFund projects for which a total amount of GH¢6,706,995.60 had been paid to the Contractors for work done but have been delayed or abandoned for a period between four (4) and nine (9) years due to delay of funds, in contravention of Section 52 of the Public Financial Management Act, 2016 (Act 921).

The Auditor-General recommended that Management should pursue the GETFund Secretariat to complete the projects for the University to derive the intended benefits.

However, the Committee noted that the management of the University was never consulted and involved in the award of the contract and find itself in a difficult situation to monitor and make demands on the contractor. However, the Management informed the Committee that every effort by the University to persuade the contractors to return to site have proven futile as they keep complaining of lack of funds by GETFund to enable them return to site.

The Committee recommends that GETFund should desist from awarding new projects and directed all resources allocated to the University into the completion of the four projects.

9.3.2. Failure to declare Assets and Liabilities

Contrary to Article 286 (1) of the 1992 Constitution, the Audit disclosed that the Management and other eligible officers, including heads of departments of the University, failed to declare their assets and liabilities. Management's failure to attach importance to the requirement has led to this infraction. The non-compliance of the Law does not promote good governance, probity, accountability and transparency of public officers in public financial management. The irregularity is a major setback in the fight against corruption in public service.

The Auditor-General recommended to Management to ensure that all eligible officers of the University, whose salaries or positions require them to declare their assets, do so and make available their respective Declaration Certificates failing which they will be sanctioned in accordance with Article 287 of the Constitution and Schedule II of Public Office Holders (Declaration of Assets and Disqualification) Act 1998 (Act 550).

The Committee noted that, the officers remain adamant to the asset declaration. The Committee urges the Management to make the Asset Declaration Forms available to staff to facilitate the process failing which the recommendation of the Auditor-General should be implemented in full.

9.3.3. Absence of approved Policy Documents

The Auditor-General disclosed that, the University does not have the following Policy Documents and Plan to help in managing the Institution's resources prudently to achieve its objectives.

- a. IT Strategic Plan
- b. Code of Conduct Policy
- c. ICT Policy
- d. Human Resource Policy
- e. Examination Policy
- f. User Acceptance Policy
- g. Risk Management Policy
- h. Transport Policy
- i. Assets Management Policy
- j. Industrial Attachment Policy
- k. Research and Innovation Policy
- l. Project Monitoring Policy
- m. Business Continuity and Disaster Recovery Plan.

This lack of approved Policy Guidelines and Business Continuity Plan to direct activities could lead to inefficiencies in the University's operations.

The Auditor-General recommended to Management to ensure that the University develops and approves these policy documents, to ensure efficiency in its operations.

At the time of the Public Sitting, the Committee noted that all the policy documents had been completed and submitted to the University Council for approval. However, despite numerous sittings, the Council did not find it prudent to examine and approve the policies to guide decision making in the University.

The Committee recommends that Management and the University's Council should approve the policies and the Business Continuity and Disaster Recovery Plan for the University.

9.4.0 KOFORIDUA TECHNICAL UNIVERSITY

9.4.1 Multiple Bank Accounts vis-à-vis Treasury Single Account

The Audit revealed that the Koforidua Technical University operates twenty-three (23) bank accounts with ten (10) commercial banks in contravention of Section 46 of the Public Financial Management Act 2016 (Act 921). It was again discovered that sixteen (16) of the accounts are for both collections and payments, three (3) are solely for collections whilst four (4) others are solely for payments. The remaining three (3) were found to be dormant. The payment accounts are not designed with specific expenditure items resulting in payments made from any of the bank accounts for all types of expenditure and several interbank transfers. The multiple bank accounts resulted in the payment of total bank charges of GH¢47,619.99 for the year 2019. The several interbank transfers and non-designed accounts for specific expenditure items could also lead to non-detection of unsuccessful and double payments.

The Auditor-General recommended that Management should close the three (3) dormant accounts and four (4) other accounts leaving only sixteen (16) designated accounts for specific operations.

The Committee noted that Management of the University failed to close all the bank accounts as directed by the Auditor-General. Out of seven (7) accounts recommended for closure, only four (4) were closed. Management explained that, two (2) of the dormant accounts have been reactivated to receive funds for NHIS and the sale of drugs for the newly established clinic for the University. The University also wrote to the account holding Bank to close one outstanding account but consolidated bank has not complied.

The Committee further noted that a total of GH¢36,000.00 being balances on the four (4) accounts that were closed was transferred to Bank of Ghana but Bank of Ghana failed to transfer the amount to the Technical University.

The Committee is satisfied at the use of the two (2) dormant accounts for operational purpose at the University. The Committee therefore urges Management to take steps to ensure the closure of the outstanding account with Consolidated Bank Ghana Limited.

The Committee further directs Bank of Ghana to refund the sum of GH¢36,000 to support the operation of the University.

9.4.2 Students' fees not accounted for - GH¢620,457.32

The audit revealed that eight (8) staff could not account for a total of GH¢620,457.32 of school fees collected for the period January, 2015 to December 2019 in contravention of Regulation 46 of the Public Financial Management Regulation 2019 (L.I. 2378). Additionally, two (2) staff members with the aid of other nine (9) staff failed to lodge fees collected into the designated bank accounts of the University by issuing fictitious receipts to the student payees and making false entries. This is in contravention of Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378).

The Auditor-General noted that the officers achieved this by issuing fictitious receipts to the student payees and made false entries into students' accounts on the OSIS application that is used to manage fee collections in the University.

The Auditor-General attributed the infraction to lack of supervision, misuse of user credentials and failure to reconcile school fees collected through the Front Entry of the OSIS with the TOPAZ accounting software at the Revenue and Payment Section of the Finance Directorate. He recommended the recovery of the amount involved including sanctioning of the officers responsible. The Auditor-General also urged Management to institute control measure in the management of the OSIS software to avoid abuse.

The Committee noted that an amount of GH¢313,687.32 has been recovered leaving a balance of GH¢306,770.00 in the name of Mr. Frederick Nii Mensah Obeney. The Committee also noted that, the University in compliance with the recommendation of the Auditor-General has instituted disciplinary action against the officers involved leading to the dismissal of some officers, demotion and the interdiction of others depending on their level of complicity and involvement.

The Committee recommends to management to recover the outstanding amount of GH¢306,770.00 from Mr. Frederick Nii Mensah Obeney and report his conduct to EOCO for further investigation and possible prosecution.

9.4.3. Water Sachet and Recycling Plant Project - GH¢70,073.88

The Audit revealed that the Internally Generated Funds Unit (IGFU) of the University was advanced an amount of GH¢21,104.76 to commercialise a Sachet Water business but the Project was not successful and the IGFU could not recoup the initial investment of GH¢21,104.76. As at February, 2019, Management had invested a sum of GH¢48,969.12 in a Recycling Plant which was started in 2015 but is yet to be completed.

Management explained that the structural works for the Recycling Plant had been completed paving the way for the Plant to be fixed, but the access road to the site has been blocked by a developer.

The Auditor-General recommended that Management should conduct proper and appropriate due diligence before committing funds to projects. Also, Management should resolve the issues with the Developer to pave way for the completion of the Recycling Plant to ensure that the objectives of setting up the plant is achieved.

The Committee noted that Management could not resolve the issue with the developer and the project remains unsuccessful.

The Committee urges management to repackage the project to attract private sector participation to ensure the investment in the project does not go waste. Meanwhile, management should stop further investment into the projects.

9.4.4. Delayed Infrastructure Projects - GH¢26,314,970.89

The Audit provided that two (2) projects (27-Unit Four Storey Block of Flats and a Five Storey School of Engineering Block) initiated by the University and GETFund in 2009 have unduly delayed due to financing resulting in substantial increase in project cost from GH¢5,405,869.85 to GH¢26,314,970 or 386.76% as tabulated in the Table 6 below:

Table 6: Details of differences in Project Cost

No.	Project	Initial sum GH¢	New GH¢	Difference GH¢
1	Construction of a 27-Unit 4 -Story Block of Flats	1,454,732.85	4,353,640.85	2,898,908.00
2	Construction of a 5 -Storey Sch. of Eng. Block	3,951,137.00	21,961,330.04	18,010,193.04
Totals		5,405,869.85	26,314,970	20,909,101.04

The Auditor-General recommended to Management to ensure that projects started are completed before undertaking new ones in order to pool resources towards projects that can be conveniently financed.

Again, Management should also ensure that appropriate due diligence is conducted to ensure that contractors selected during bidding have the financial capacity to pre-finance projects.

Finally, Management should consider the option of looking for investors to complete the projects and pay back through IGF inflows.

The Committee noted that, Management continues to implement new projects while work on the existing one had not been completed.

In addition to the recommendation of the Auditor-General, the Committee recommends to Management to ensure that no new project is initiated until work is completed on the stalled projects.

9.4.5. Unacceptable Conditions for Single Source Procurement – GH¢524,346.75

The Audit revealed that, Section 40 (1a) of the Public Procurement Act, 2003, (Act 663) as amended was contravened when the Public Procurement Board granted approval to the University to single sourced Scancom Ghana Ltd (MTN) for the provision of monthly internet services to the University even though the reasons for the approval did not meet the conditions set forth in Section 40 of the Public Procurement Act as amended.

Management advanced reasons such as; satisfactory performance on previous and current contracts, reduction in monthly service charges from GH¢40,196.00 to GH¢35,496.75 and uninterrupted service delivery, for the request for the sole source procurement.

The Auditor-General asserted that the University may not be receiving best value for money in this contract since there were other competitors in the industry who could have provided better offers. Further, the approvals from the PPB did not enhance fair competition and accountability, but rather granted monopolistic power to one competitor. The Auditor-General recommended that Management and the Entity Tender Committee should desist from the practice.

The Committee also urges the Attorney-General to prosecute persons found culpable for granting authorisation for a single source procurement when the conditions set out under Section 40 of PPA were not met.

9.4.6. Absence of IT Risk Management Arrangements

In contravention of Section 7(2) of the Public Financial Management Act, 2016 (Act 921), the Audit disclosed that Management of the University has not carried out a risk assessment of the entire ICT infrastructure to identify, analyse and evaluate the potential threats the University is exposed to, and devise strategies to manage these threats.

The Auditor-General recommended that Management should quicken efforts to establish the ICT Committee to carry out extensive IT infrastructure risk assessment to identify potential threats and devise effective and efficient strategies to manage these risks.

The Committee noted that the University has complied with the Auditor-General's recommendation and established the ICT Committee which carried out a risk assessment of its ICT Infrastructure. The report is however awaiting the University Council's approval.

The Committee recommends that the Management pursue the University Council to prioritise the approval of the Report for immediate implementation by the University.

9.5.0 KUMASI TECHNICAL UNIVERSITY

9.5.1. Unapproved Revolving Fund - GH¢502,198.00

The Audit revealed that Kumasi Technical University set aside an amount of GH¢502,198.00 from the approved staff advance appropriated for the University as a revolving fund without written approval from the Minister of Finance in contravention of Regulation 107 of the Public Financial Management Regulations, 2019, (L.I.2378).

The Auditor-General recommended to Management to cease from granting loans from the Fund until a written approval from the Minister is obtained.

The Committee observed that Management had written to seek approval from the Minister of Finance and had also ceased granting loans from the Fund as recommended by the Auditor-General.

9.5.2. Failure to Withhold Tax - GH¢4,130.01

In contravention of Section 116 of the Income Tax Act, 2015, (Act 896) and Section 8(1) of the First Schedule of the Income Tax Act, the acting Finance Director failed to withhold tax of GH¢4,130.01 on five (5) transactions with a total value of GH¢137,667.00. The Auditor-General recommended that the acting Finance Director should personally pay the amount of GH¢4,130.01 to the GRA.

The Committee noted that the amount has not been paid contrary to the recommendation of the Auditor-General and recommends to the Vice-Chancellor to ensure the recovery of the sum total from the Director of Finance failing which any entitlements due the Director of Finance should be used to offset the amount and pay into GRA accounts.

9.5.3. Uncompetitive Procurement - GH¢79,636.46

The Audit uncovered that the Management of the University in four (4) instances procured goods totalling GH¢79,636.46 through the price quotation method without requesting for alternative quotations in breach of Section 42(1b) of the Public Procurement Act, 2003(Act 663).

The Auditor-General recommended that the acting Finance Director and Procurement Officer should be sanctioned for failing to adhere to the PPA.

The Committee noted that the two officers were not sanctioned as recommended by the Auditor-General and therefore recommends that the Attorney-General should process them for prosecution in line with the PPA.

9.5.4. Additional Bills of Quantities not appropriately approved- GH¢402,962

A review of the Payment Certificates on phase I of the construction of a four-storey building at Adako Jachie revealed that the Contractor was paid additional bills amounting to GH¢402,962.00 which was not contained in the Bills of Quantities approved by the Entity Tender Committee.

The Auditor-General attributed the irregularity to the failure on the part of the project manager to ensure that the contractor followed the provisions of the contract or obtained the required approval for variations or additional works. He also recommended to Management to provide justification and evidence of approval from the Entity Tender Committee for the payment of the additional bills failure of which the amount should be recovered from the contractor or in default, officers who authorised the payments should be held accountable.

The Committee noted that the additional works did not result in an increase in contract price, however, the Committee cautioned the Management to be vigilant and ensure that the procurement guidelines are followed.

9.5.5. Excessive Variations to project Bills of Quantities - GH¢578,343.00

The audit disclosed that Management paid net variations of 50% to 300% and additional bills amounting to **GH¢578,343** or **21.38%** of the contract sum, on the construction of the four-storey building at Adako Jachie Phase 1 without approval by the Entity Tender Committee in contravention of Section 87 (1) of the Public Procurement Act and Regulation 78 (1) of the Public Financial Management Regulations. This variation the Auditor-General noted was excessive, given that there was no substantial change to the structure of the project.

The Auditor-General recommended to Management to provide justifications for the excessive variations in the Bills of Quantities and evidence of approval by the Entity Tender Committee.

The Committee on the other requested the Auditors to verify the actual contract price and determine the true value of the variation and report to the Committee.

9.5.6. Unearned Salary - GH¢4,650.00

Contrary to Regulation 92 (1) of the Public Financial Management Regulations, the audit observed that Mr. Linus Gyireh who was deceased in October, 2019 continued to draw salary till 31 January, 2020 amounting to GH¢4,650.00. The Auditor-General advised Management to write to Mr. Linus Gyireh bankers to transfer the unearned salaries to the government suspense account.

Officials informed the Committee that, Kumasi Technical University has written to the bankers of the deceased for the salary to be returned to government chest as recommended by the Auditors. There is however no evidence to assure the Committee that the unearned salary of GH¢4,650.00 was returned to Government by the Bank.

The Committee recommends to Management to pursue the bank to provide evidence of the return of the amount to Government chest.

9.5.7. Opening of Bank Accounts without written Approval from Controller

The Audit disclosed that the University operates 32 different bank accounts without obtaining written approval from the Controller and Accountant - General in violation of Section 51(1) of the Public Financial Management Act, 2016(Act 921). The Auditor-General recommended to Management to ensure that the University obtained written authorisations from the Controller and Accountant-General to operate these accounts.

The Committee noted that Management had written to the Controller and Accountant - General on 16th September, 2020 seeking approval and is yet to receive any response. However, the University continues to operate the accounts.

The Committee recommends to Management to take steps to get authorisation to operate the accounts failing which the University should stop operating the illegal accounts.

9.6.0. WA TECHNICAL UNIVERSITY

9.6.1 Overdue Salary and Rent Advance - GH¢139,462.89

The Audit disclosed that Management of the Dr. Hilla Limann Technical University granted salary and rent advances to five (5) officers totalling GH¢139,462.89 between January, 2016 and June, 2018 but failed to recover the amount from the officers in contravention of Regulation 46 of the Public Financial Management Regulations 2019 (L.I. 2378). The Auditor-General recommended to the University to compile the list of beneficiaries and forward it to the Controller and Accountants - General's Department for the amounts to be deducted at source.

The Committee noted that an amount of GH¢1,872.98 had been recovered leaving a balance of GH¢137,589.91 in the names of the following officers:

1.	Mr. Guido Zagaana (Deceased)	-	GH¢216.78
2.	Prof. Marfo Owusu (Retired)	-	GH¢137,373.13
	Total	-	GH¢137,589.91

The Committee recommends that Mr. Guido Zagaana's outstanding balance of GH¢216.78 be written off while Prof. Marfo Owusu be pursued for the recovery of the sum of GH¢137,373.13 failing which the amount should be recovered from any entitlement due him.

9.6.2. Under Deduction of Rent on Staff Accommodation - GH¢22,104.06

The Audit disclosed that twelve (12) officers occupying the University's bungalows paid a fixed amount of GH¢150.00 per annum as rent instead of 10% of their basic salary contrary to Article 14.0 of the Condition of Service for Senior Staff and Senior Members of the Polytechnic Teachers Association of Ghana (POTAG) and Regulation 46 of the Public Financial Management Regulation 2019, (LI 2378).

The Auditor-General recommended to management to enforce the deduction of the rent at the rate of 10% of the basic salary of the occupants and recover all the arrears due from January to December, 2019 from affected officers of the University failing which the Director of Finance should be sanctioned in accordance with Section 96 of the Public Financial Management Act 2016 (Act 921).

The Committee noted that the entire amount remains unrecovered contrary to the Audit recommendations. The Committee recommends that the amount of GH¢22,104.06 should be recovered from the Director of Finance and Vice Chancellor for failing to implement the Audit recommendations.

9.6.3. Expenditure on tripartite partnership without benefits - GH¢49,527.00

The Audit revealed that Management disbursed a total amount of GH¢49,527.00 on a tripartite partnership agreement between the Technical University, University of Kara in Togo and SE-International, a US registered NGO to undertake seven (7) projects to benefit both Universities. The Audit further disclosed that, as at June 2020, the Wa Technical University was yet to receive any benefit from the partnership.

The Auditor-General recommended that Management should expedite action on the approval needed to ensure that the University derives benefits from the partnership before it expires at the end of the 2-year presidential tenure it currently enjoys.

The Committee noted that the transaction is of no benefit to the University and hence causing financial loss to the state. The Committee therefore recommends to the University to withdraw the Partnership by drawing the attention of the other parties in the partnership its decision to withdraw.

9.6.4. Printing of 500 receipt booklets without approval - GH¢8,859.38

Contrary to Regulation 147 of the Public Financial Management Regulation 2019 (L.I 2378), the Wa Technical University procured 500 carbonated receipt booklets from M-Buk Concept at a total cost of GH¢8,859.38 without approval from the Controller and Accountant-General. The Auditor-General directed the Management to seek approval for the printed booklets and desist from such practice. The Management was further directed that the Principal Spending Officer should be sanctioned in accordance with Section 96 of Act 921 and Regulation 230 of L. I. 2378.

The Committee noted that the University has written to the Controller and Accountant-General for retrospective approval and awaiting response for the use of the booklets.

The Committee expresses concerns about the long delays by Controller and Accountant-General's Department including the Ministry of Finance to respond to requests and needs of institutions who apply for their services. The Committee therefore entreat the Controller and Accountant-General together with the Ministry of Finance to be responsive to letters written to their outfit.

9.6.5. Canon Toners Not Put to Use - GH¢ 3,360.00

The Audit showed that two photocopier toners procured in 2016 at a cost of GH¢3,360.00 had not been used since they were supplied in contravention of Section 7 of the Public Financial Management Act, 2016 (Act 921).

The Auditor-General advised Management to apply efficiency in stock management to avoid being saddled with obsolete items and recommended that the toners should be disposed off.

The Committee was informed that Management made efforts to dispose off the toners but unfortunately could not attract potential buyers.

The Committee however recommends to Management to adhere to the Public Procurement Act in the disposal of the items.

9.6.6. Pension contributions not remitted - GH¢7,312.68

It was revealed during the audit that, contrary to Section 3 of the National Pensions Act, 2008 Act 766, the University failed to remit employees' pension contributions amounting to GH¢7,312.68 to Social Security and National Insurance Trust (SSNIT). The Auditor-General recommended that management should make the necessary arrangement to pay the statutory contributions to the appropriate pension schemes or risk being sanctioned in accordance with Section 3(10) of Act 766.

The Committee noted that the amount remains unremitted contrary to the audit recommendations and further recommends to Management to immediately remit the contributions within a week from the Committee's sitting and show evidence to the Auditors.

9.6.7. Delayed Projects- GH¢8,487,504.88

The Auditor-General observed during the review that, in contravention of Section 7 of the Public Financial Management Act 2016, Act 921, eleven (11) GETFund projects awarded by the University with original total contract sum of GH¢3,633,946.31 and revised to GH¢8,487,504.88 were not completed although their expected completion dates had elapsed.

The Auditor-General urged Management to coordinate with GETFund to provide budget allocation for the project and ensure its early completion to prevent further cost overrun.

The Committee noted with concern that all the eleven projects remain uncompleted due to financial difficulties. The Committee was informed that, some of the contractors have abandoned site for non-payment of certificates raised in previous works.

Therefore, in furtherance of the directive by National Council for Tertiary Education (NCTE) which requires that no new project should be started unless the outstanding ones have been completed. The Committee urges GETFund to concentrate on completing all ongoing projects before awarding new ones.

9.6.8. Absence of Service Level Agreement (SLA)

The Audit showed that Wa Technical University failed to sign a Service Level Agreement (SLA) with Internet Communication Systems, for the use of MySchoolApp domain (wapolyadmissions.net) to ensure service quality, efficiency, and responsiveness requirements.

The Auditor-General urged Management to put in place a SLA between the University and Finger Spot Enterprise and Internet Communication Systems to ensure service quality is maintained.

The Committee noted that the University had since not obtained the SLA and directed the University to do so within one-month from the date of the Committee's Sitting and provide evidence to the Auditors.

9.6.9. No Risk Management policy and non-maintenance of IT risk register

Contrary to Section 7(2) of the Public Financial Management Act, 2016 (Act 921), the University did not have in place an IT risk policies and practices for the IT Department and the school in general. Additionally, the University also failed to maintain IT Risk Register. The ICT Department could not also produce a detailed report on the risk's implications of 'MySchoolApp' Application Software being run by the University.

The Auditor-General recommended to Management to ensure that the ICT Department performs risk assessment, document it in a risk register, and ensure that the ICT Department periodically reviews and updates the Risk Register.

The Committee was informed that the school implemented the Auditor-Generals recommendation by developing all the IT related policies and currently awaiting the University Council's approval.

The Committee recommends that urgent steps be taken by the Management to ensure that the documents are presented to the Council for approval for implementation.

9.7.0 TAKORADI TECHNICAL UNIVERSITY

9.7.1. Rent not Collected - GH¢201,027.90

The Audit revealed that, contrary to Regulation 46 of the Public Financial Management Regulations 2019 (L.I 2378), fifty-six (56) officers occupying the University's bungalows were not paying the prevailing government rent rate of 10% of basic salary, contrary to Article 14.0 of the Conditions of Service for Senior Members and Senior Staff of the Polytechnic Teachers Association of Ghana (POTAG). Rent paid by the officers ranged between GH¢25.00 to GH¢160.00 leading to a total rent revenue loss of GH¢171,721.30. The Audit further detected that 22 out of the 56 officers defaulted in their rent payment to a tune of GH¢29,716.60.

The Auditor-General recommended to Management to apply the approved rate of rent and ensure efficient collection of same. Meanwhile Management should recover the total amount of GH¢201,437.90 being arrears due to the under-deduction and non-payment of rent from the officers involved.

The Committee noted that an amount of GH¢32,027.90 was recovered with an outstanding amount of GH¢169,000.00 yet to be recovered. The Committee recommends to Management to take steps to recover the outstanding rent amounting to GH¢169,000.00 from the staff involve.

9.7.2. Payment of Avoidable Judgement Debt- GH¢36,500.00

Contrary to Section 7 of the Public Financial Management, Act 2016 (Act921), the audit revealed that the University incurred an avoidable judgment debt of GH¢36,500.00 in favour of Mr. Atta Mends, the Managing Director of Glynn Planners Management Consult, for failing to settle him an outstanding amount of GH¢10,274.00 for a landscaping and gardening works executed for the University. The total contract sum was GH¢18,919.00 out of which GH¢8,645.00 was paid.

The Auditor-General recommended that the former Vice -Chancellor, the former Director of Finance and the then Development Officer should be made to refund the excess payment of GH¢26,226.00

The Committee noted that the officers indicted failed to refund the excess payment to the University in total neglect of the recommendation of the Auditor-General. The Committee reiterates that the Management should enforce the recommendation of the Auditor General failing which the amount should be charged against any entitlement of the three officers to defray the total amount.

9.7.3. Abandoned Project-GH¢252,495.00

The Audit showed that Management awarded a contract to Messrs SteveMenn Construction Limited for the construction of the official residence of the Rector in 2008 with funding from the GETFund at a cost of GH¢182,975.32 and which a total amount of GH¢252,495.00 was paid. The project which is at 75% level of completion has been abandoned by the Contractor for the past two years.

The Auditor-General urged Management to follow up with the GETFund Secretariat to ascertain the reason for which the contractor abandoned the project and take steps to ensure the project is completed.

The Committee was informed that work is currently ongoing, however, Management is being urged to ensure the contractor speeds up work so as to complete the project on schedule to avoid cost overruns.

9.7.4. Unearned Salaries - GH¢188,600.40

The audit discovered that the University paid a total unearned salary of GH¢162,230.11 to Mr. John Asante and Mr. Frederick Sam-Inkoom for the period January, 2018 to February, 2019 and December, 2019 respectively, even though their appointments were terminated in January 2018 due to vacation of post.

Furthermore, Mr. Maxwell Amoako, a security officer was also paid a total amount of GH¢26,370.29 unearned salaries for the period October, 2016 to January, 2019 following his resignation on the 30th September, 2016.

The Auditor-General recommended to Management to pursue recovery of the amount of GH¢188,600.40 from the three (3) officers concerned and pay same to chest, failing which the total amount should be recovered from the validating officers.

The Committee was informed that, Mr. Maxwell Amoako (Security Officer) and Mr. Frederick Sam Inkoom (Assistant Lecturer) did worked for the period and rightly earned the salaries of GH¢26,370.29 and GH¢121,828.37 respectively paid to them. The Outstanding amount of GH¢40,401.74 in the name of Mr. John Asante however remains unrecovered. The Committee recommends to Management to recover the amount from the validation officers in compliance with the audit recommendations.

9.8.0. SUNYANI TECHNICAL UNIVERSITY

9.8.1. Unearned Salary - GH¢64,565.60

The Audit revealed that two staff of the University who vacated post after their study leave with pay had expired, were paid unearned salary amounting to GH¢63,555.60. In a related development, a former employee of the University who became separated by way of Study Leave without pay, was also paid one-month salary of GH¢1,010.00, bringing the total unearned salary paid to separated staff to GH¢64,565.60.

The Auditor-General recommended that Management should recover the amount from the affected staff and pay same to chest.

The Committee noted that an amount of GH¢20,593.70 had been recovered from two staff leaving a balance of GH¢43,971.90 in the name of Mr. Foster Adade unrecovered.

The Committee recommends to Management to first contact the family members of Mr. Foster Adade. In the event that the family is unable to provide any information, the Management was directed to publish and implore the assistance of EOCO to pursue him for the recovery of the outstanding balance of GH¢43,971.90.

9.8.2. Non-Redemption of Bond - GH¢431,328,56

It came out during the Audit that the University sponsored Dr Eric Nsiah Gyabaah, to pursue a PhD programme in Business Administration, however the officer failed to serve the six years bond period required upon completion of his studies and subsequently, vacated post after serving only two years.

In a related development, Mr. Foster Adade, a Lecturer with the Department of Accountancy was granted study leave with pay to pursue PhD but vacated post after the University declined to approve his request for extension.

Another Lecturer, Mr Kusi Ankrah Bonsu, was granted study leave with pay to pursue a three (3) years PhD but he failed to return to serve his bond.

The Auditor-General recommended that Management should recover the sum of GH¢431,328.56 together with interest at the Bank of Ghana prevailing rate from the three officers, failing which Management should take legal action against them.

The Committee noted that Mr Kusi Ankra Bonsu who was paid an amount of GH¢136,936.66 has since returned to post leaving a balance of GH¢294,391.90 in the name of the following officers:

i.	Mr Eric Gyabaa	-	GH¢143,125.00
ii.	Mr Adade Foster	-	GH¢151,266.90
iii.	Total	-	GH¢294,391.90

The Committee was informed that all efforts to get the two officers have not yielded any results. Mr. Foster Adade is said to be on the run while Mr. Eric Naiah Gyabaah is in the USA. Management contacted Mr. Eric Naiah Gyabaah for a refund which he obliged but has failed to honour the promise.

The Committee recommends to the Management to tighten the guarantor system to ensure that the guarantors are held liable when an applicant default.

The Committee further recommends to the Universities to consider Bank Guarantee System as an appropriate guarantee to qualify for any study leave with pay.

Again, Management was directed to pursue guarantors of the two defaulters to refund the amount including officially writing to the employers of Mr. Gyabaah of his conduct.

9.8.3. Failure to acquire ownership documents - GH¢30,726.25

The Audit revealed that contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), the University acquired 142 acres of land at Amaasu and an additional 55 acres at Duayaw Nkwanta in 2016 but failed to register both parcels of land even though an amount of GH¢30,726.25 had been paid for a cadastral plan for the land at Amaasu. The Auditor-General advised Management to speed up the process to obtain the Title Deeds to secure ownership of the lands.

The Committee was informed that the University has commenced the process of acquiring a Title Deed for the land.

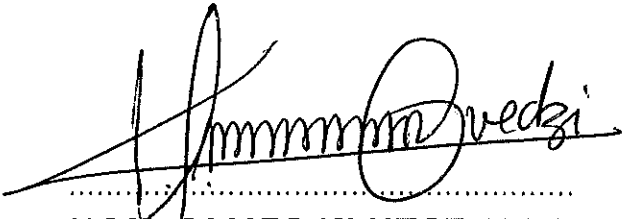
10.0. CONCLUSION

The Auditor-General's Report and the Committee's deliberations revealed persistent weakness in internal control systems in the Technical Universities as a result of the failure of the Accounts Officers to adhere to the relevant public financial management rules and regulations.

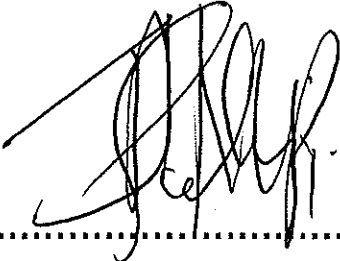
The Committee recommends to the Management of these Institutions to implement all the recommendations captured in the Committee's Report and further report to Parliament in accordance with Section 88 of the Public Financial Management Act, 2016, (Act 921).

The Committee having thoroughly examined the Report recommends to the House to adopt its **Report on the Report of the Auditor-General on the Public Accounts of Ghana-Technical Universities for the Period ended 31st December, 2019** with its recommendations in accordance with Order 165(3) of the Standing Orders of the House.

Respectively submitted.



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HON. JAMES KLUTSE AVEDZI (DR.)
CHAIRMAN, PUBLIC ACCOUNTS COMMITTEE



.....
JOANA A.S. ADJEI (MRS.)
CLERK TO THE COMMITTEE

November, 2022