

**IN THE FOURTH SESSION OF THE FIFTH  
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  
PRE-UNIVERSITY EDUCATIONAL INSTITUTIONS  
FOR THE BIENNIUM  
ENDED 31<sup>ST</sup> DECEMBER 2007**

## 1.0 INTRODUCTION

The Report of the Auditor-General on the Public Accounts of Ghana Pre-University Educational Institutions for the Biennium ended 31<sup>st</sup> December 2007 was laid in Parliament on the 21<sup>st</sup> of December, 2010.

The audit examination was undertaken in accordance with article 187 (2) of the *1992 Constitution of the Republic of Ghana* which mandates the Auditor-General to audit the Public Accounts of Ghana and all public offices, institutions and organisations and report to Parliament.

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

## 2.0 PURPOSE OF THE AUDIT

The purpose of the audit was for the Auditor-General to express his opinion on whether:

- i. the accounts of Pre-University Educational Institutions have been properly kept;
- ii. rules, regulations and procedures established were adequate to ensure effective check on the assessment, collection and proper allocation of revenue;
- iii. all monies collected had been fully accounted for;
- iv. monies had been judiciously used for the purposes for which they were appropriated and expenditures made as authorised;
- v. essential records had been maintained and the rules and procedures applied were adequate to safeguard and control the Institution's properties;
- vi. financial business had been conducted with due regard to economy, efficiency and effectiveness; and
- vii. the annual accounts of the Institutions give a true and fair view of their financial position.

### 3.0 METHODOLOGY

The Committee zoned the country into four as listed below to examine the Report:

- Zone 1 - Ashanti and Brong-Ahafo Regions;
- Zone 2 - Northern, Upper East and West Regions;
- Zone 3 - Central and Western Regions; and
- Zone 4 - Greater Accra, Volta and Eastern Regions.

The Committee held a total of eighteen (18) public sittings in respect of Pre-University Educational Institutions cited for control lapses and financial irregularities by the Auditor-General in the zones stated above. The names of schools cited for lapses and financial irregularities are attached as **Appendix A**.

To assist the Committee in its deliberation, the Committee requested each educational institution to appear before it with the following persons:

1. The Headmaster;
2. Assistant Headmaster;
3. Heads of Department;
4. The School's Accountant (Bursar);
5. The school's Domestic Accountant (Matron);
6. Executive Members of Parents Teachers Association;
7. Officers at post at the time of the Audit Period; and
8. Officers responsible for acts and omissions mentioned in the Report.

This directive was generally adhered to by the institutions that appeared before the Committee.

The Acting Deputy Auditor-General, Mr. Yaw Agyei Sifah and his Technical Team in all the Regions were present at the Committee's sittings to offer clarifications on the queries raised. Regional Directors and Internal Auditors of

the Ghana Education Service (GES) in the various Regions were also present to assist the Committee in its deliberations.

#### 4.0 **ACKNOWLEDGEMENT**

The Committee is grateful to the above-mentioned officers who were present at the Committee's public sittings to assist in its deliberations. The Committee is equally grateful to the Ministry of Education and the GES for their immense support.

Finally, the Committee extends its appreciation to the German International Cooperation (GIZ) for supporting the activities of the Committee.

#### 5.0 **REFERENCE DOCUMENTS**

The Committee was guided in its deliberations by the following:

- i. the 1992 Constitution of the Republic of Ghana;
- ii. the Standing Orders of the Parliament of Ghana;
- iii. the Financial Administration Act, 2003 (Act 654);
- iv. the Public Procurement Act, 2003 (Act 663);
- v. the Audit Service Act, 2000 (Act 584);
- vi. the Internal Audit Agency Act, 2003 (Act 658);
- vii. the Financial Administration Regulations, 2004 (L.I. 1802); and
- viii. the Financial Accounting Instruction Manual for Secondary Schools, Training Colleges and Educational Units (FAI).

#### 6.0 **SUMMARY OF AUDIT FINDINGS**

The significant findings in the Auditor-General's Report included tax irregularities, procurement irregularities, payroll irregularities, imprest management, unsubstantiated payments, misappropriation and losses and failure to settle outstanding credits and to collect outstanding debts.

As noted by the Auditor-General, these irregularities, though varied in their extent of occurrence, are virtually the same as the irregularities cited by the

Auditor-General in his Report on the Public Accounts of Ghana Pre-University Educational Institutions for the year ended, 31 December 2005.

The Auditor-General attributed the lapses and weaknesses observed to pervasive non-compliance with existing legislative framework and accounting instructions of the Ghana Education Service and demanded that the Officers concerned should be sanctioned.

## 7.0 **OBSERVATIONS AND RECOMMENDATIONS**

### 7.1 **Purchases from Non-Vat Entities - GH¢292,197**

The audit revealed that thirty-one (31) Senior High Schools made procurement amounting to GH¢292,197 from non-Value Added Tax registered entities. The list of the schools involved is attached as **Appendix B**.

**Procurement from non-VAT registered persons is a breach of financial discipline under section 30 (2) of the Financial Administration Act, 2003 (Act 654). The Committee therefore demands that officers responsible for the lapses should be identified and sanctioned in line with section 8 (4) of the Financial Administration Regulations, 2004 (L. I. 1802).**

### 7.2 **Non-Deduction of Tax- GH¢136,442**

Forty (40) Senior High Schools failed to deduct withholding tax amounting to GH¢136,442. The list of schools involved in this financial irregularity is attached as **Appendix C**. It came to the fore at the Committee's public sitting that Management has so far recovered GH¢ 49,454 and paid same to chest leaving a balance of GH¢86,987.

**The Committee finds this action by the schools as a breach of financial discipline and request that management and staff involved should be identified and sanctioned in line with Section 8 (4) of the Financial Administrative Act, 2003. All outstanding taxes due to the State should**

also be collected and paid to the relevant Authority with interest/penalty as required by law.

7.3 **Non-Remittance of Tax - GH¢65,938**

Twenty-three (23) schools withheld taxes amounting to GH¢65,638 but failed to remit the said amount to the Internal Revenue Service. The list of the Schools is attached as **Appendix D**. So far GH¢12,502 has been remitted to the Internal Revenue Service (IRS) of the Ghana Revenue Authority leaving a balance of GH¢53,436.

The Committee finds this action by the schools as a breach of financial discipline and therefore request that management staff involved should be identified and sanctioned in line with Section 8 (4) of the Financial Administrative Act, 2003. All outstanding taxes not remitted should be collected and paid to the (IRS) with interest/penalty as required by law.

7.4 **Uncompetitive Procurement - GH¢1,171,296**

The Auditor-General reported that, forty-one (41) schools undertook procurement amounting to GH¢1,171,296 in an uncompetitive manner contrary to the provisions of the Public Procurement Act. The list of the schools involved in this practice is attached as **Appendix E**.

Uncompetitive procurement is a breach of the Public Procurement Act, 2003 and the Financial Administration Regulations, 2004. The Committee demands that officers responsible for the breach should be identified by the various school authorities and sanctioned accordingly. The GES should also impose sanctions on Institutions that repeatedly violate the provisions of government's financial administration regulations.

7.5 **Unrecorded Stores - GH¢424,164**

Forty (40) schools did not record store items purchased worth GH¢424,164 in the stores receipt vouchers. A list of the offending schools is attached as

**Appendix F.** It came to the fore at the Committee's public sittings that a total amount of GH¢190,967 had been regularised.

**The act of not recording stores is a breach of section 30(1) of Part IV of the Financial Administration Act, 2003 (FAA). The Committee recommends that officers responsible for the breach should be identified and sanctioned accordingly by Management.**

**7.6 Items Paid For But Not Supplied – GH¢9,265**

Section 16 (1) of the FAA requires that payment for goods and services should be made only when goods have been supplied or services rendered. Contrary, to the provisions of the Act, three (3) schools in the Ashanti Region and a school in the Greater Accra Region made payment for goods which were not supplied. The details are as follows:

i. Mabang S.H.S.	GH¢570.00
ii. Amaniampong S.H.S.	GH¢4,500.00
iii. Osei Kyeretwie S.H.S.	GH¢3,400.00
iv. Presbyterian Boys' S.H.S.	GH¢795.25

The Committee observed with concern, the flouting of basic accounting procedures by the storekeepers in the above-stated schools. Lack of supervision of the work of storekeepers by Management resulted in this form of stores irregularity.

**The Committee therefore recommends that Management of the schools involved should ensure that the suppliers deliver the outstanding orders. Failure to do so, Management of the schools should be surcharged by the GES. The Committee also demands that the officers involved should be sanctioned by the Management of the respective schools. Sanctions applied should be communicated to the GES and the PAC in writing.**

7.7 **Failure to log fuel purchased – GH¢41,067**

Seven (7) schools failed to record fuel purchased worth GH¢41,067 in the appropriate records before utilisation. A list of the institutions involved in this lapse is attached as **Appendix G**.

Sections 299 and 300 of the Stores regulations stipulate that fuel purchases are to be logged in vehicle logbooks to confirm its receipt and usage. This is the only means by which a Transport Officer/driver could account for the usage of fuel and also prepare monthly reports on the roadworthiness of vehicles to Heads of Institutions as provided by the Stores Regulations.

As reported by the Auditor-General, inadequate supervision of drivers and the failure to purchase logbooks for official vehicles were the main reason for this irregularity.

**The Committee takes a serious view of this lapse and demands that officers responsible for the lapse are sanctioned by Management. A report on compliance (verified by the Auditor-General) should be submitted to the Committee.**

7.8 **Unpaid Rent – GH¢5,353**

In accordance with section 2(m) of the Financial Accounting Instructions for Secondary Schools, Training Colleges and Educational Units (FAI), it is the responsibility of the Management of every institution to ensure that moneys due to the institution are promptly collected. On the contrary the Management of five (5) schools failed to collect rent due from staff amounting to GH¢5,353. The list of the schools is attached as **Appendix H**.

**The Committee recommends that Management of the schools involved in this lapse should recover the total rent arrears with interest and pay it to chest. The officers involved should also be sanctioned.**



7.9 **Unearned Salaries - ₵63,090**

Thirty-four (34) schools failed to review their payroll regularly thereby resulting in payment of unearned salaries to separated staff to the tune of GH₵63,090. Details on the schools involved are attached as **Appendix I**.

The Financial Administration Regulation requires all spending officers of government institutions to vet their monthly payrolls and approve it before they are given out for payment. This is to ensure that the payroll as approved is accurate and reflect the staff strength of the institution.

The occurrence of unearned salaries implies that spending officers are not performing their functions effectively as spelt out in Regulation 298 of the Financial Administration Regulation, 2004. The Committee noted that an amount of GH₵34,097 out of the total unearned salaries had been recovered.

**The Committee recommends that the spending officers involved should be sanctioned by the GES. Furthermore, all outstanding amounts should be recovered with interest. Failure to do so, the spending officers should be surcharged. A report on the compliance of this directive should be submitted to the PAC.**

7.10 **Unsubstantiated Payments – GH₵809,851**

Sixty-one (61) schools processed and made payments amounting to GH₵809,851 without attaching the relevant supporting receipts, invoices or duly authorised payment vouchers. A list of schools involved is attached as **Appendix J**. As at the Committee's public sittings payments worth GH₵544,711 had been substantiated.

Regulation 1 of the Financial Administration Regulations, 2004 (FAR), requires officers responsible for the conduct of financial business in any institution to keep proper records and submit it upon inspection. Section 16 of the FAA also

demands that vouchers should be supported with the necessary certificate and certified by the Head of the institution.

The inability of Management of the schools to substantiate payments made by supporting the payment vouchers with the requisite supporting documents is a breach of financial discipline.

**The Committee recommends that the payment vouchers in question should be substantiated and submitted to the Auditor-General for verification. In the event where the payment vouchers are not substantiated, the officers involved should be surcharged with the amount involved. In all cases, the officers who failed to produce the relevant documentation at the time of the audit should be identified and sanctioned.**

**7.11 Un-presented Payment Vouchers - GH¢40,304**

Contrary to Regulation 1 of the Financial Administration Regulations, 2004, two (2) schools failed to present for audit inspection, thirty-nine (39) payments vouchers amounting to GH¢40,304. The schools involved are:

- |                                   |              |
|-----------------------------------|--------------|
| i. Half Assini Senior High School | GH¢7,031.47  |
| ii. Takoradi Polytechnic          | GH¢33,273.44 |

Management's inability to ensure that payment vouchers are presented for auditing is a breach of financial discipline and could connote a ploy to conceal financial malfeasance.

**The Committee recommends that the Management of the two schools should ensure that the payment vouchers are presented to the Auditors for auditing. The Committee also recommends that the Accountants and other officers involved in this financial indiscipline should be sanctioned accordingly.**

Committee's sitting, an amount of GH¢929.90 and GH¢720 had been recovered from the Accountants of Vakpo S.H.S. and Leklebi Duga S.H.S. respectively.

**The Committee recommends that management of the schools should as a matter of urgency pursue the recovery of the amounts from the Accountants. The Committee further recommends that the Officers concerned should be prosecuted. A report on actions taken by the three schools should be submitted to the PAC for verification.**

**7.16 Overpayment – GH¢27,014**

The Auditor-General reported that four (4) schools made overpayments amounting to GH¢27,014 to contractors. This lapse, the Report indicated, occurred as a result of negligence on the part of management to monitor payments. The schools involved are:

i. Half Assini Senior High School	GH¢1,388.50
ii. Daboasi Senior High School	GH¢2,748.90
iii. Esiana Sec./Tech. School	GH¢180.00
iv. Tepa Senior High School	GH¢22,696.54

As at the Committee's sitting, the officers involved in this financial irregularity have failed to recover the amount as stipulated by the FAR.

**The Committee recommends that the management of the respective schools should ensure that the monies are recovered. The Committee also recommends that the officers responsible for the lapse should be sanctioned by management in line with section 8 (4) of the Financial Administration Regulations, 2004. L. I. 1802.**

**7.17 Misapplication of School Funds – GH¢154,753**

Regulation 168 of the FAR 2004 requires Head of Departments to exercise budgetary control over the activities of their departments to ensure that funds

are utilised according to approved programmes. On the contrary, three (3) schools misapplied funds amounting to GH¢154,753. They are:

i.	Odoben S. H. S.	GH¢12,479.00
ii.	Ghana National College	GH¢1,920.00
iii.	Kintampo S.H.S.	GH¢140,354.00

**The Committee finds this practice unacceptable and demands that the officers responsible for misapplying the school's fund for its intended purposes should be sanctioned in line with Section 8(4) of the FAR.**

**7.18 Excessive Cash Transactions – GH¢116,635**

As reported by the Auditor-General, the under-listed schools were involved in excessive cash transactions amounting to **GH¢116, 635.63**:

i.	Manso Adubia S.H.S.	GH¢18,423.14
ii.	Gyaama Pensam S.H.S.	GH¢17,384.03
iii.	Esaase S.H.S.	GH¢1,516.46
iv.	Wesley College	GH¢62,500.00
v.	Osei Tutu S.H.S.	GH¢16,812.00

Management of Osei Tutu S.H.S. and Wesley College violated the provisions of the FAR by collecting course and chaplaincy fees in cash instead of Bankers' Draft. The three other schools also violated the provisions of the FAR by disbursing cash instead of using cheques.

**Engaging in huge cash transactions in the opinion of the committee could be highly susceptible to abuse and recommends that management of schools should ensure that collection of fees is restricted to Bankers' Draft while disbursements are made by cheques. The Committee also recommends that the officers involved in the huge cash transactions should be sanctioned by management.**

7.19 **Excess Purchases – GH¢2,980**

The audit by the Auditor-General revealed that Amasaman Senior High School made excess purchases to the tune of GH¢2,980. The lapse, according to the Auditor-General's Report occurred as a result of the absence of a procurement system in place.

**The Committee demands that officers involved in the occurrence of the lapse should be sanctioned. The Committee further urges management of the school to ensure that the provisions of the Public Procurement Act, 2003 (Act 663) are adhered to.**

7.20 **Contract Irregularities – GH¢21,485**

Contract irregularities reported by the Auditor-General amounted to GH¢21,485. The schools involved in this irregularity are as follows:

i.	Amasaman Sec/Tech.	GH¢4,140.00
ii.	Chemu S.H.S.	GH¢15,690.00
iii.	State School for the Deaf	GH¢1,655.22

Amasaman Sec/Tech. violated the provisions of the Public Procurement Act, 2003 (Act 663) by awarding a contract without obtaining alternative quotations while Chemu S.H.S. and the State School for the Deaf also violated the provisions of the same Act by making payment for contract works without work completion certificates.

**The Committee demands that the officers responsible for the breaches should be sanctioned. Management of the respective schools should also ensure strict compliance with the provision of the Public Procurement Act, 2003 (Act 663).**

**Management should also take the necessary steps to ensure that these contracts are properly executed.**

## 7.21 Billing of Students

The Committee observed during its public sitting that even though tuition is free at the Second Cycle Level, second cycle education remains very expensive because of unapproved fees being charged by school authorities. All the schools that appeared before the Committee were charging students some unapproved fees. Sample bills made available to the Committee revealed that Public Schools across the country are shifting costs to students and their parents. It came to the fore that first year students were expected to pay school fees ranging between GH¢150 and GH¢300. Surprisingly, most of these fees have not been approved by the Ghana Education Service (GES). Cost items on some of the School Bills include:

- |                               |                      |
|-------------------------------|----------------------|
| i. House Dress                | viii. School Uniform |
| ii. Teachers' motivation      | ix. Computer Fees    |
| iii. P.T.A. Levy              | x. Ceremonial Dress  |
| iv. Development Fee           | xi. Calculator       |
| v. Mono Desk                  | xii. Entertainment   |
| vi. The Constitution of Ghana |                      |
| vii. Hymn Book                |                      |

It was worrying to note that it costs not less than GH¢200 to be enrolled as a first year student in about 70% of Senior High Schools in the country. The Committee was informed by the Management of some schools that appeared before it that the GES has approved the payment of GH¢200 as deposits by Day Students and GH¢400 by Boarders against the payment of fees by fresh students.

Deliberating on this issue, officials of the Ministry of Education present at the Committee's sitting indicated that fees in respect of some of the cost items on school bills were based on requests made by Parents'-Teachers' Associations to the Ministry for approval to charge those fees.

In the opinion of the Committee, procurement of most of the cost items on the School Bills should not be made compulsory, rather it should be made optional and displayed at the Schools' stores for those who can afford to purchase.

To this end, the Committee recommends that the Ministry of Education should ensure that the practice of charging students unapproved fees by second cycle institutions is stopped. This is to ensure that children from poor backgrounds are not deprived of access to second cycle education.

#### 7.22 District Assembly Educational Levy

The Committee noted that a number of District Assemblies have instructed Heads of second cycle schools in the Districts to levy students in support of educational programs in the Districts.

The Committee finds this situation unacceptable as these levies overburden poor parents. The Committee holds the view that if the Assemblies see the need to support educational activities in the Districts, allocations to that effect should come from the resources of the District Assemblies.

The Committee therefore recommends to the Ministry of Education and the GES to take this matter up and ensure that parents are not overburdened with District Assembly Educational Levies.

#### 7.0 CONCLUSION

The examination of the referral confirmed the Auditor-General's position that the irregularities cited in his Report on the Public Accounts of Ghana (Pre-University Educational Institutions) for the Biennium ended 31<sup>st</sup> December 2007 are virtually the same irregularities cited in his Report on the Public Accounts of Ghana Pre-University Educational Institutions for the year ended, 31<sup>st</sup> December 2005.

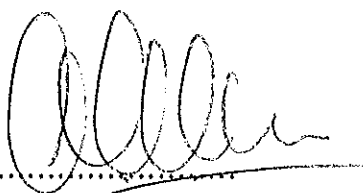
This situation points to the fact that management of the institutions and the GES have done little to ensure that the recurrences of these irregularities are reduced to the barest minimum if not eliminated.

Obviously, this calls for regular training of Heads of Institutions on the laws regulating procurement and the financial and accounting system in the country. This, in the opinion of the Committee, would go a long way to prevent most of these lapses observed in the Report. The Committee therefore urges the Ministry of Education and the GES to hold regular training programs for Heads and Accountants of Pre-University Educational Institutions.

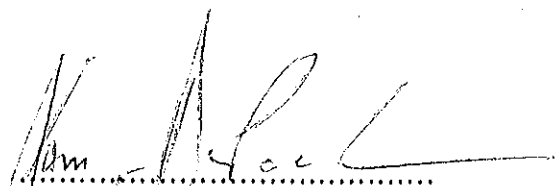
The Committee also demands that management of the Pre-University Educational Institutions cited for lapses and financial irregularities should implement all the recommendations captured in the Committee's Report and submit a report to it within six months after verification by the Auditor-General.

The Committee recommends to the House for adoption, its Report on the Report of the Auditor-General on the Public Accounts of Ghana (Pre-University Educational Institutions) for the Biennium ended 31st December 2007.

Respectfully submitted.



.....  
**ABIGAIL ABA ANSO**  
**(CLERK TO THE COMMITTEE)**



.....  
**HON. ALBERT KAN-DAPAAH**  
**(CHAIRMAN, PUBLIC ACCOUNTS COMMITTEE)**

**MAY 2012**



## APPENDIX A

### LIST OF INSTITUTIONS QUERIED BY THE AUDITOR-GENERAL IN YEAR 2007

#### ASHANTI REGION

1. KOFI ADJEI S.H.S.
2. AGONA TECHNICAL SCH.
3. PRESBY EDUCATIONAL UNIT
4. AHMADIYYA EDUCATIONAL UNIT
5. ANGLICAN EDUCATIONAL UNIT
6. ISLAMIC EDUCATIONAL UNIT
7. CATHOLIC EDUCATIONAL UNIT
8. ADVENTIST S. H.S.
9. TACHIE PRAMSO S.H.S
10. AMANIAMPONG S.H.S.
11. ADANWAMASE S.H.S.
12. MANSO ADUBIA S.H.S
13. METHODIST EDUCATIONAL UNIT
14. KONADU YIADOM S.H.S
15. KUMASI POLYTECHNIC
16. SDA EDUCATIONAL UNIT
17. OTUMFUO OSEI TUTO II COLLEGE
18. AKUMADAN S.H.S.
19. OFFINSO TRAINING COLLEGE
20. NSUTAMAN CATHOLIC S.H.S.
21. KUMASI TECHNICAL INSTITUTE
22. ST. LOUIS S.H.S.
23. GARDEN CITY SPECIAL SCH.
24. AKROKERRI TRAINING COLLEGE
25. WESLEY S.H.S.
26. ESAASE BONTEFUFUO S.H.S.
27. WESLEY COLLEGE
28. DWAMENA AKENTENG
29. NAMONG S.H.S.
30. GYAAMA PENSAM S.H.S.
31. ESAASE S.H.S.
32. OSEI TUTU S.H.S.
33. MANSO ADUBIA S.H.S.
34. YAA ASANTEWAA GIRLS S.H.S.
35. TWENEBOA KODUA S.H.S.
36. YEPA S.H.S.
37. ST. JOSEPH S.H.S. / TECH. SCH
38. COLLINS S.H.S.
39. PRESBYTERIAN S.H.S
40. MABANG S.H.S.
41. OSEI KYERETWIE S.H.S.
42. OBUASI S.H.S / TECH. SCH
43. CHRIST THE KING CATHOLIC S.H.S.
44. ST. JEROME S.H.S.
45. ADUMAN S.H.S.
46. TEPA S.H.S.

#### BRONG AHAFO REGION

1. KINTAMPO S.H.S.
2. PRESBY S.H.S., BECHEM
3. NKORANZA S.H.S
4. DORMAA S.H.S
5. OLA GIRLS S.H.S., KENYASI
6. ACHERENSUA S.H.S
7. BIADAN METHODIST SEC/TECH. SCH.
8. METHODIST SEC. /TECH SCH.
9. GYAMFI KUMANIM S.H.S.
10. METHODIST S.H.S.

#### CENTRAL REGION

1. ADISADEL COLLEGE
2. SWEDRU SCH. OF BUSINESS
3. NSABA S.H.S.
4. ASUANSI S.H.S.
5. ABAKRAMPA S.H.S.
6. ASSIN NSUTA AGRIC S.H.S.
7. ASSIN NORTH S.H.S.
8. EGUAFO ABIREM S.H.S.
9. BOA AMPONSEM S.H.S
10. ODOBEN S.H.S.
11. GHANA NATIONAL COLLEGE
12. AGGREY MEMORIAL S.H.S.
13. WESLEY GIRLS S.H.S.
14. HOLY CHILD S.H.S.
15. ASSIN ADANKWAMAN S.H.S.
16. ASSIN MANSO S.H.S.
17. KOMANDA SEC. / TECH. SCH.
18. EFUTU SEC. / TECH. SCH.
19. SCH. FOR THE DEAF
20. OBIRI YEBOAH S.H.S.
21. T.I AHMADIYA S.H.S
22. GOMOA S.H.S.
23. OBRACHIRE S.H.S.

#### EASTERN REGION

1. ST. MARTIN S.H.S.
2. SUHUM PRESBY S.H.S.
3. ISLAMIC GIRLS S.H.S.
4. PRESBY TRAINING COLLEGE, AKROPONG
5. SCH. FOR THE BLIND, AKORPONG AKWAPIM
6. DEMONSTRATION SCH. FOR THE DEAF, MAMPONG
7. KOFORIDUA SEC. / TECH SCH.
8. POPE JOHN'S S.H.S.

9. PRESBY S.H.S.
10. KADE SEC. / TECH. SCH.
11. NKAWKAW S.H.S
12. KOFORIDUA TECHNICAL INSTITUTE
13. AKWATIA TECH. INSTITUTE
14. SCH. FOR THE DEAF. MAMPONG
15. MAMPONG SEC. / TECH. FOR THE DEAF
16. PRESBY S.H.S., BEGORO
17. ASAMANKESE S.H.S.
18. POPE JOHN'S SEC./SEMINARY, KOFORIDUA
19. OYOKO METHODIST S.H.S., KOFORIDUA
20. OFORI PANIN S.H.S
21. METHODIST GIRLS S.H.S
22. ABUAKWA STATE COLLEGE
23. ST. PAUL'S TECH. INSTITUTE

#### GREATER ACCRA

1. SALVATION ARMY EDUCATION
2. ST. THOMAS ACQUINAS S.H.S.
3. TEMA METHODIST DAY S.H.S
4. OSUDOKU SEC./ TECH. SCH.
5. ADA S.H.S
6. PRESBY BOYS S.H.S., LEGON
7. PRESBY DAY S.H.S., TEMA
8. CHEMU S.H.S., TEMA
9. GARRISON EDUCATION UNIT
10. PRESBY S.H.S, OSU
11. STATE SCH. FOR THE DEAF
12. GHANATTA S.H.S, DODOWA
13. AMASAMAN SEC./TECH. SCH.
14. METHODIST DAY S.H.S, TEMA
15. NINGO S.H.S.
16. TEMA S.H.S

#### NORTHERN REGION

1. PRESBY S.H.S
2. YENDI S.H.S.
3. ZABZUGU S.H.S.
4. DABOKPA VOCATIONAL SCH
5. TEMALE S.H.S.
6. PRESBY BOYS S.H.S
7. DAMANGO S.H.S.
8. NDEWURA JAKPA S.H.S.
9. GUSHEGU S.H.S.
10. ST. JOSEPH TECH. INSTITUTE
11. KAPOLHINI S.H.S.

#### UPPER EAST REGION

1. BONGO S.H.S.
2. BAWKU S.H.S.
3. KUSANABA S.H.S

4. BOLGATANGA S.H.S.

#### UPPER WEST REGION

1. KALEO SEC. / TECH. SCH.
2. SCH. FOR THE DEAF, WA
3. ISLAMIC S.H.S., WA
4. ULLO S.H.S
5. ISLAMIC S.H.S
6. T.I AHMADIYA S.H.S.

#### VOLTA REGION

1. VAKPO S.H.S.
2. LEKLEBI-DUGA S.H.S.
3. WORAWORA S.H.S.
4. ANFOEGA S.H.S.
5. BISHOP HERMAN S.H.S.
6. KETA S.H.S.
7. KRACHI SEC./TECH. SCH.
8. JIM BURFON MEMORAL AGRIC S.H.S.
9. ANLO-AFIADENYIGBA S.H.S.
10. KADJEBI ASATO S.H.S.
11. MAWULI S.H.S.
12. AKATSI TRAINING COLLEGE
13. LIKPE S.H.S.
14. AKPAFU SEC./TECH. SCH
15. AVE S.H.S.
16. KLIKOR S.H.S.
17. E.P. S.H.S.
18. THREE TOWN S.H.S.

#### WESTERN REGION

1. HALF ASSINI S.H.S.
2. ST. JOHN'S S.H.S
3. DABOASE SEC./TECH SCH.
4. ENCHI TRAINING COLLEGE
5. ESIAMA S.H.S.
6. AHANTAMAN S.H.S.
7. ARCHBISHOP PORTER GIRLS S.H.S
8. BONZO KAKU S.H.S.
9. FIJAI S.H.S.
10. HUNI VALLEY S.H.S.
11. MPOHOR S.H.S.
12. ST. AUGUSTINE'S S.H.S
13. BIBIANI SEC./TECH. SCH
14. DABOASE S.H.S.
15. GHANA SEC./TECH. SCH
16. PRESTEVA S.H.S.
17. HOLY CHILD TRAINING COLLEGE
18. KIKAM TECH. INSTITUTE
19. TAKORADI TECH. INSTITUTE
20. TAKORADI POLYTECHNIC
21. METHODIST S.H.S
22. BOMPEH SEC./TECH. SCH.
23. SEFWI S.H.S.
24. SEKONDI SCH FOR THE DEAF
25. NKROFUL AGRIC S.H.S.
26. GHANA S.H.S.
27. ANNOR ADJAYE S.H.S.

## APPENDIX B

## PURCHASES FROM NON VAT ENTITIES

	AMOUNT GH¢	AMOUNT	
		recoverd	AMOUNT
		GH¢	OUTSTANDING GH¢
<b>GREATER ACCRA 2007</b>			
ADA SHS	802.00	-	802.00
TEMA SHS	743.00	-	743.00
<b>EASTERN 2007</b>			
KOFORIDUA SHS	1,474.00	-	1,474.00
KOFORIDUA TECH. INSTI.	8,402.00	-	8,402.00
<b>VOLTA 2007</b>			
WORAWORA SH	3,960.00	3,960.00	-
ANLO-AFIADENYIGBA HIGH	1,059.00	1,059.00	-
KADJEBI ASATO SH	17,474.00	17,474.00	-
AKATSI TRAIN.COLLEGE	1,450.00	1,450.00	-
THREE TOWN SH	1,965.00	1,965.00	-
AVE SHS	618.00	618.00	-
KLIKOR SH	1,218.00	1,218.00	-
E.P. SHS	330.00	330.00	-
<b>UPPER EAST 2007</b>			
KUSANABA SHS	31,684.00	31,684.00	-
<b>NORTHERN 2007</b>			
YENDI SHS	1,303.00	1,302.75	0.25
DAMANGO SH	58,697.00	58,697.00	-
NDEWURA JAKPA SH	2,129.00	2,129.00	-
<b>BRONG AHAFO 2007</b>			
KINTAMPO S.H.	6,251.00	6,251.00	-
OLA GIRLS SH	6,364.00	6,364.00	-
ACHERENSUA SH	3,099.00	3,099.00	-
<b>ASHANTI 2007</b>			
YAA ASANTEWAA GIRLS	31,635.00	31,635.00	-
TEPA SHS	19,690.00	19,690.00	-
COLLINS SH	4,944.00	4,944.00	-
PRESBY SHS	10,806.00	10,806.00	-
AKUMADAN SHS	34,536.00	34,536.00	-
MANSO ADUBIA SH	9,806.00	9,806.00	-
MANSOMAN SH	16,104.00	16,104.00	-
BEPOSO SH	3,018.00	3,018.00	-
OFOASE SH	6,490.00	6,490.00	-
AGOGO STATE SH	3,762.00	3,762.00	-
OWERIMAN SH	2,384.00	2,384.00	-
<b>TOTAL</b>	<b>292,197.00</b>	<b>280,775.75</b>	<b>11,421.25</b>

## APPENDIX C

### NON-DUCTION OF TAX

	AMOUNT	DEDUCTED AND PAID TO IR	AMOUNT
	AMOUNT		OUTSTANDING
	GH¢	GH¢	GH¢
<b>GREATER ACCRA 2007</b>			
PRESBY BOYS HIGH, LEGON	22,815.45	-	22,815.45
<b>WESTERN 2007</b>			
		-	6,634.19
HALF ASSINI SH	6,634.19	-	1,468.00
BONZO KAKU SH	1,468.00	-	1,694.00
FIJAI SH	1,694.00	-	2,196.00
HUNI VALLEY SH	2,196.00	-	692.00
ST AUGUSTINE SH	692.00	-	263.00
GHANA SEC/TECH	263.00	-	1,167.00
TAKORADI POLYTECHNIC	1,167.00	-	413.00
BOMPEH SEC/TECH	413.00	-	120.00
SEFWI BEKWAI SH	120.00	-	562.00
NKROFUL AGRIC HIGH	562.00	-	419.00
ANNOR ADJAYE SH	419.00	-	1,787.00
BIBIANI SENIOR HIGH SCH	1,787.00		
<b>EASTERN 2007</b>			
POPE JOHN SH	51,446.61	6,145.00	45,301.61
PRESBY HIGH, BEGORO	7,377.84	6,730.81	647.03
ASAMANKESE SH	1,813.82	1,813.82	-
OYOKO METH. SH	4,862.00	4,862.00	-
<b>VOLTA 2007</b>			
WORAWORA SH	766.73	766.73	-
JIM BURTON AGRIC. HIGH	456.76	456.76	-
KADJEBI ASATO SH	11,803.35	11,803.35	-
AKPAFU SH	226.27	226.27	-
<b>CENTRAL REGION</b>			
ABAKRAMPA SH	780.00	-	780.00
AGGREY MEMORIAL HIGH	773.40	773.40	-

ASSIN ADANKWAN HIGH	440.00	440.00	-
KOMENDA SEC/TECH.	760.00	760.00	-
SCHOOL FOR THE DEAF	1,874.00	1,874.00	-
OBIRI YEBOAH SH	1,406.00	1,406.00	-
<b>UPPER WEST 2007</b>			
KALEO SEC/TECH	254.00	254.00	-
SCH. FOR THE DEAF	20.00	20.00	-
ISLAMIC SH, WA	452.00	452.00	-
<b>NORTHERN 2007</b>			
KALPOHINI SH	704.00	704.00	-
DAMANGO SH	1,284.00	1,284.00	-
<b>BRONG AHAFO 2007</b>			
KINTAMPO S.H.	2,187.03	2,187.03	-
NKORANZA SH	1,915.07	1,915.07	-
PRESBY SH, BECHEM	661.29	661.29	-
DORMAA SH	338.43	338.43	-
<b>ASHANTI 2007</b>			
ST. JEROME S.H.	32.09	32.09	-
ESAASE BONTEFUFUO	517.51	517.51	-
TEPA SHS	449.34	449.34	-
AKUMADAN SHS	739.02	739.02	-
OFFINSO TRAIN. COLLEGE	48.30	48.30	-
DWAMENA AKENTEN HIGH	141.11	141.11	-
NAMONG SHS	627.39	627.39	-
EJURAMAN SH	514.55	514.55	-
NYINAHIN CATH. HIGH	511.31	511.31	-
OPPONG MEMORIAL HIGH	28.40	-	28.40
<b>TOTAL</b>	<b>136,442.26</b>	<b>49,454.58</b>	<b>86,987.68</b>

## APPENDIX D

### NON-REMITTANCE OF TAX

	AMOUNT	AMOUNT REMITTED TO IRS	AMOUNT OUTSTANDING
	GH¢	GH¢	GH¢
<b>GREATER ACCRA 2007</b>			
PRESBY BOYS HIGH, LEGON	2,841.00	-	2,841.00
NINGO SENIOR HIGH SCHOOL	3,067.00	1,189.30	1,877.70
			-
<b>WESTERN 2007</b>			
BONZO KAKU SH	345.00	-	3,700.00
TAKORADI TECH INST.	3,700.00	-	34,192.00
TAKORADI POLYTECHNIC	34,192.00	-	864.38
BOMPEH SEC/TECH	864.38	-	3,723.36
NKROFUL AGRIC HIGH	3,723.36	-	500.61
AMENFIMAN SH	500.61	-	2,248.99
BIBIANI SH	2,248.99	-	487.57
TAKORADI SH	487.57		
<b>EASTERN 2007</b>			
SH. FOR THE BLIND, AKROPONG	785.22	785.22	-
OFORI PANYIN SH	650.00	650.00	-
METH. GIRLS HIGH, MAMFE	145.00	145.00	-
<b>VOLTA 2007</b>			
WORAWORA SH	79.00	79.00	-
KADJEBI ASATO SH	3,139.66	3,139.66	-
<b>CENTRAL REGION</b>			
ASSIN NSUTA AGRIC SCH.	459.00	-	459.00
ASSIN NORTH SH	170.00	-	170.00
EGUAFO ABIREM SH	612.00	-	612.00
BOA AMPONSEM SH	363.45	-	363.45
ASSIN MANSO SH	2,060.00	2,958.45	898.45
T.I. AHMADIYA SH	1,189.67	1,189.67	-
GOMOA SH	2,366.40	2,366.40	-
OBRACHIRE SH	1,949.58	-	1,949.58
			-
<b>TOTAL</b>	<b>65,938.89</b>	<b>12,502.70</b>	<b>53,436.19</b>

## APPENDIX E

<b>UNCOMPETITIVE PROCUREMENT</b>			
	AMOUNT		
	GH¢	GH¢	GH¢
<b>GREATER ACCRA 2007</b>			
PRESBY BOYS HIGH, LEGON	437,835.21	-	437,835.21
TEMA METH. DAY SH	17,754.00	-	17,754.00
PRESBY DAY SHS	4,386.50	4,386.50	-
AMASAMAN SEC/TECH	19,620.85	-	19,620.85
			-
			-
<b>WESTERN 2007</b>			
BONZO KAKU SH	13,127.50	-	13,127.50
TAKORADI TECH INST.	17,291.51	-	17,291.51
ST. JOHN'S S.H.	9,689.40	-	9,689.40
ENCHI TRAIN. COLL.	54,629.38	-	54,629.38
			-
			-
<b>VOLTA 2007</b>			
WORAWORA SH	71,395.00	71,395.00	-
KADJEBI ASATO SH	25,911.00	25,911.00	-
BISHOP HERMAN S.H.	3,345.20	3,345.20	-
MAWULI S.H.	3,571.00	3,571.00	-
			-
			-
<b>CENTRAL REGION</b>			
ASSIN ADANKWAN HIGH	8,730.00	-	8,730.00
GHANA NATIONAL COL.	32,000.00	-	32,000.00
WESLEY GIRLS HS	48,538.00	-	48,538.00
HOLY CHILD SH	762.30	-	762.30
			-
			-
<b>UPPER WEST 2007</b>			
KALEO SEC TEC	3,492.50	3,492.50	-
ISLAMIC SH, WA	7,530.31	7,530.31	-
			-
			-
<b>NORTHERN 2007</b>			
PRESBY BOYS HIGH SCH.	12,712.29	12,712.29	-
YENDI SHS	13,088.20	13,088.20	-
DAMANGO SH	24,844.80	24,844.80	-
NDEWURA JAKPA SH	5,407.50	5,407.50	-

ZABZUGU SH	4,610.55	4,610.55	-
TAMALE SH.	36,539.00	36,539.00	-
GUSHEGU SHS	2,797.50	2,797.50	-
ST. JOSEPH TECH. INST.	391.90	391.90	-
			-
			-
<b>BRONG AHAFO 2007</b>			-
BIADAN METH SEC/TECH	13,898.95	13,898.95	-
OLA GIRLS SH	47,098.95	47,098.95	-
ACHERENSUA SH	22,021.50	22,021.50	-
GYAMFI KUMANINI SH	4,202.00	4,202.00	-
			-
			-
<b>ASHANTI 2007</b>			-
AMANIAMPONG SH	4,500.00	4,500.00	-
WESLEY SHS	11,687.00	11,687.00	-
ESAASE BONTEFUFUO	16,985.00	16,985.00	-
YAA ASANTEWAA GIRLS	45,393.00	45,393.00	-
TWENEBOA KODUA HIGH	51,352.00	51,352.00	-
KUMASI SHS	26,840.18	26,840.18	-
TEPA SHS	15,914.70	15,914.70	-
ST. JOSEPH SEC/TECH	5,168.00	5,168.00	-
COLLINS SH	5,809.00	5,809.00	-
PRESBY SHS	8,955.00	8,955.00	-
MAABANG SH	570.00	570.00	-
OSEI KYERETWIE SH	3,400.00	3,400.00	-
ADANWOMASE	7,500.00	7,500.00	-
<b>TOTAL</b>	<b>1,171,296.68</b>	<b>511,318.53</b>	<b>659,978.15</b>



## APPENDIX F

### UNRECORDED STORES

	AMOUNT GH¢	AMOUNT	
		RECORDED GH¢	AMOUNT OUTSTANDING GH¢
<b>GREATER ACCRA 2007</b>			
TEMA METH. DAY SH	4,330.40	-	4,330.40
GHANATTA HIGH, DODOWA	1,279	-	1,279.00
			-
			-
<b>WESTERN 2007</b>			
HALF ASSINI SH	25,922	-	25,922.00
BONZO KAKU SH	33,652	-	33,652.00
TAKORADI TECH INST.	3,733	-	3,733.00
TAKORADI POLYTECHNIC	43,496.57	-	43,496.57
BOMPEH SEC/TECH	428	-	428.00
SEFWI BEKWAI SH	103	-	103.00
AHANTAMAN S.H.	29,660	-	29,660.00
PRESTEA SEC/TECH	989	-	989.20
ESIAMA SEC/TECH.	102.2	-	102.20
SCH. FOR THE DEAF	1,640	-	1,640.00
			-
<b>EASTERN 2007</b>			
PRESBY HIGH, BEGORO	57,560	55,520.00	2,040.00
METH. GIRLS HIGH, MAMFE	20,736	20,736.00	-
PRESBY HIGH, MAMPONG	1,034	1,034.00	-
ABUAKWA STATE COL.	12,915	-	12,915.00
DEAF SEC/TECH, MAMPONG	1,199	1,199.00	-
ST. PAUL'S, AKIM TAFO	6,516	659.00	5,857.00
<b>VOLTA 2007</b>			
WORAWORA SH	4,387.20	4,387.20	-
KADJEBI ASATO SH	11,121.80	11,121.80	-
AKATSI TRAIN.COLLEGE	3,008	3,008.00	-
THREE TOWN SH	5,467	5,467.00	-
AKPAFU SH	1,797	1,796.80	-
LEKLEBI-DUGA S.H.	1,437.20	1,437.20	-
LIKPE S.H.	5,345	5,345.00	-
<b>CENTRAL REGION</b>			
ABAKRAMPA SH	367	-	367.00
ASSIN NSUTA AGRIC SCH.	2,660.10	-	2,660.10
EGUAFO ABIREM SH	63,812	-	63,812.00
ASSIN MANSO SH	10,880	10,880.00	-

KOMENDA SEC/TECH.	210	-	210.00
EFFUTU SEC/TECH. SCH	3,484	3,484.00	-
<b>UPPER WEST 2007</b>			
ISLAMIC SH, WA	2,817	2,817.00	-
ULLO S.H.S	3,437	3,437.00	-
T.I. AHMADIYA S.H.	33,800	33,800.00	-
<b>NORTHERN 2007</b>			
YENDI SHS	252	252.00	-
ZABZUGU SH	803	803.00	-
DABOPKA VOC. INST.	757.7	757.70	-
<b>BRONG AHAFO 2007</b>			
BIADAN METH SEC/TECH	11,567.26	11,567.26	-
NKORANZA SH	3,301.66	3,301.66	-
<b>ASHANTI 2007</b>			
COLLINS SH	8,157	8,157.00	-
<b>TOTAL</b>	<b>424,164.09</b>	<b>190,967.62</b>	<b>233,196.47</b>

## APPENDIX G

### UNLOGGED FUEL

	AMOUNT	AMOUNT	AMOUNT
	AMOUNT	ACCOUNTED FOR	OUTSTANDING
	GH¢	GH¢	GH¢
<b>WESTERN 2007</b>			
HALF ASSINI SH	9,342.39	-	9,342.39
TAKORADI TECH INST.	3,700.00	-	3,700.00
BIBIANI SH	12,039.43	-	12,039.43
DABOASI S.H.	3,433.63	-	3,433.63
HOLY CHILD TRAIN. CO	9,876.62	-	9,876.62
METH. S.H.	474.70	-	474.70
SCH. FOR THE DEAF	2,200.55	-	2,200.55
<b>TOTAL</b>	<b>41,067.32</b>	<b>-</b>	<b>41,067.32</b>

## APPENDIX H

### UNPAID RENT

UNPAID RENT			
		AMOUNT	AMOUNT
	AMOUNT	RECOVERED	OUTSTANDING
	GH¢	GH¢	GH¢
<b>WESTERN 2007</b>			
HALF ASSINI SH	883.50	-	883.50
ST. JOHN'S S.H.	405.66	-	405.66
ENCHI S.H.	784.00	-	784.00
<b>ASHANTI 2007</b>			
OBUASI SEC/TECH	3,008.00	-	3,008.00
KONADU YIADOM HIGH	272.00	-	272.00
<b>TOTAL</b>	<b>5,353.16</b>	<b>-</b>	<b>5,353.16</b>

## APPENDIX I

### UNEARNED SALARIES

	AMOUNT	AMOUNT	AMOUNT
	GH¢	RECOVERED	OUTSTANDING
	GH¢	GH¢	GH¢
<b>GREATER ACCRA 2007</b>			
PRESBY BOYS HIGH, LEGON	6,496.45	3,878.45	2,618.00
GHANATTA HIGH, DODOWA	303.78	303.78	-
GARRISON EDUC. INST.	860.02	806.02	54.00
PRESBY S.H., OSU	2,958.53	-	2,958.53
STATE SCH. FOR THE DEAF	2,280.84	-	2,280.84
<b>WESTERN 2007</b>			
HALF ASSINI SH	439.87	-	439.87
FIJAI SH	753	-	753.00
TAKORADI TECH INST.	3,361.75	-	3,361.75
NKROFUL AGRIC HIGH	710.2	-	710.20
HOLY CHILD TRAIN. COL.	274.56	-	274.56
METH. S.H.	1,393.22	-	1,393.22
ENCHI TRAIN. COLL.	777.03	-	777.03
NANA BRENTU SEC/TECH	862.28	-	862.28
DIABENE S.H.	206.73	-	206.73
SEKONDI COLLEGE	934.42	-	934.42
<b>EASTERN 2007</b>			
DEAF SEC/TECH, MAMPONG	1,038.28	1,038.28	-
ST. MARTINS S.H.	3,647	599.00	3,048.00
SUHUM PRESBY S.H.	2,650	2,650.00	-
PRESBY S.H., ADIESO	844	844.00	-
KADE SEC/TECH	3,276	3,276.00	-
NKAWKAW S.H.	1,995		1,995.00
AKWATIA TECH. INST.	1,410	1,410.00	-
PRESBY HIGH, AKROPONG	1,304	1,304.00	-
SCH FOR DEAF, MAMPONG	605	605.00	-
KOFORIDUA SEC/TECH	984	984.00	-
<b>VOLTA 2007</b>			
JIM BURTON AGRIC. HIGH	3,641		3,641.00
ANLO-AFIADENYIGBA HIGH	1,838	1,838.00	-

KETA S.H.	1,821	283.30	1,537.70
KRACHI SEC/TECH	3,073	1,925.41	1,147.59
<b>UPPER EAST 2007</b>			
BOLGATANGA S.H.	2,891	2,891.00	-
<b>BRONG AHAFO 2007</b>			
BIADAN METH SEC/TECH	4,094	4,094.00	-
<b>ASHANTI 2007</b>			
CHRIST THE KING HIGH	2,711	2,711.00	-
ST. JEROME S.H.	1,060	1,060.00	-
ADUMAN S.H.S.	1,596	1,596.00	-
<b>TOTAL</b>	<b>63,090.96</b>	<b>34,097.24</b>	<b>28,993.72</b>

**APPENDIX J**

<b>UNSUPPORTED PAYMENTS</b>			
	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
	<b>GHc</b>	<b>SUPPORTED</b>	<b>OUTSTANDING</b>
		<b>GHc</b>	<b>GHc</b>
<b>GREATER ACCRA 2007</b>			
ADA SHS	26,906	26,906.00	-
PRESBY BOYS HIGH, LEGON	160,860	160,860.00	-
TEMA METH. DAY SH	8,520	8,520.00	-
PRESBY DAY SHS	11,408	11,408.00	-
SALVATION ARMY EDUC. UNIT	1,987.01	1,987.01	-
ST. THOMAS AQUINAS HIGH	25,303	25,303.00	-
OSUDOKU SEC/TECH. SCH.	186	186.00	-
			-
<b>WESTERN 2007</b>			
HALF ASSINI SH	23,487.17	-	23,487.17
BONZO KAKU SH	36,631.44	-	36,631.44
FIJAI SH	23,492.53	-	23,492.53
HUNI VALLEY SH	25.31	-	25.31
ST AUGUSTINE SH	4,391.20	-	4,391.20
GHANA SEC/TECH	1,080.63	-	1,080.63
TAKORADI TECH INST.	6,830.10	-	6,830.10
TAKORADI POLYTECHNIC	59,304.90	-	59,304.90
BOMPEH SEC/TECH	9,752.00	-	9,752.00
BIBIANI SH	14,852.84	-	14,852.84
AHANTAMAN S.H.	5,158	-	5,158.00
DABOASI S.H.	918.00	-	918.00
PRESTEA SEC/TECH	5,802.50	-	5,802.50
HOLY CHILD TRAIN. COL.	12,281.92	-	12,281.92
METH. S.H.	110.00	-	110.00
ESIAMA SEC/TECH.	2,579.90	-	2,579.90
ARCHBISHOP PORTER'S	1,625	-	1,625.00
ADIEMBRA S.H.	167	-	167.00
MPOHOR S. H.	338	-	338.00
KIKAM TECH. INSTITUTE	187.00	-	187.00
<b>EASTERN 2007</b>			
SH. FOR THE BLIND, AKROPONG	1,458	1,458.00	-
POPE JOHN SH	17,410		17,410.00
ST. MARTINS S.H.	5,455.76	5,455.76	-
SUHUM PRESBY S.H.	11,313	11,313.00	-
PRESBY S.H., ADIESO	111		111.00
SCH FOR DEAF, MAMPONG	10,537	10,537.00	-
PRESBY TRAIN., AKROPONG	2,682	2,682.00	-
ISLAMIC S.H. SUHUM	3,073	3,073.00	-
KOFORIDUA SEC/TECH	51,764	51,764.00	-

UNSUPPORTED PAYMENTS			
	AMOUNT	AMOUNT SUPPORTED	AMOUNT OUTSTANDING
<b>CENTRAL REGION</b>			
ABAKRAMPA SH	10,320	-	10,320.00
ASSIN NSUTA AGRIC SCH.	1,050	-	1,050.00
ASSIN NORTH SH	1,360	-	1,360.00
EGUAFO ABIREM SH	983	-	983.00
BOA AMPONSEM SH	1,083	-	1,083.00
ADISADEL COLLEGE	4,510.70	-	4,510.70
SWEDRU SCH. OF BUSINESS	12,702.84	-	12,702.84
NSABA S.H.S	4,307	-	4,307.00
ASUASI TECH. INST.	2,287	-	2,287.00
<b>UPPER EAST 2007</b>			
BONGO S.H.	9,254	9,254.00	-
<b>BRONG AHAFO 2007</b>			
KINTAMPO S.H.	8,211.26	8,211.26	-
<b>ASHANTI 2007</b>			
NSUTAMAN CATH. HIGH	8,411	8,411.00	-
WESLEY SHS	11,840	11,840.00	-
ESAASE BONTEFUFUO	5,197.15	5,197.15	-
AKUMADAN SHS	8,922.86	8,922.86	-
OFFINSO TRAIN. COLLEGE	13,328	13,328.00	-
DWAMENA AKENTEN HIGH	30,816.71	30,816.71	-
NAMONG SHS	8,214	8,214.00	-
OWERIMAN SH	5,882.10	5,882.10	-
OTUMFUO OSEI TUTU II SCH	7,724	7,724.00	-
KUMASI TECH. INST.	17,557	17,557.00	-
ST. LOUIS S.H.S	7,191	7,191.00	-
GARDEN CITY SPECIAL SCH	8,026	8,026.00	-
AKROKERI TRAIN. COLL.	8,437	8,437.00	-
WESLEY COLLEGE	64,246.50	64,246.50	-
<b>TOTAL</b>	<b>809,851</b>	<b>544,711</b>	<b>265,140</b>



## APPENDIX K

UNRETIRED IMPREST			
	AMOUNT	AMOUNT	AMOUNT
	GH¢	RETIRED GH¢	OUTSTANDING GH¢
<b>GREATER ACCRA 2007</b>			
CHEMU S.H.S	13,895.78	13,895.78	0.00
<b>WESTERN 2007</b>			
SEFWI BEKWAI SH	3,896.65	0	3,896.65
TAKORADI SH	3,548.60	0	3,548.60
AHANTAMAN S.H.	7,825.25	0	7,825.25
<b>VOLTA 2007</b>			
WORAWORA SH	2,150	2150	0.00
BISHOP HERMAN S.H.	1,908.10	1908.1	0.00
ANFOEGA S.H.	1,563.90	1563.9	0.00
<b>CENTRAL REGION</b>			
AGGREY MEMORIAL HIGH	2,693.70	2,693.70	0.00
<b>TOTAL</b>	<b>37,481.98</b>	<b>22,211.48</b>	<b>15,270.50</b>