

**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 YEAR
ENDED 31ST DECEMBER 2005**

1.0 INTRODUCTION

In accordance with article 187 (2) of the 1992 Constitution of the Republic of Ghana, the Auditor-General conducted an audit of the accounts of Pre-University Educational Institutions in the country for the financial year ended 31st December 2005. The Auditor-General's Report on the audited accounts was subsequently laid in Parliament on Wednesday, 4th November 2009 in fulfillment of article 187 (5) of the 1992 Constitution of the Republic of Ghana.

Pursuant to Order 165 (2) of the Standing Orders of the Parliament of Ghana, the Report was referred to the Public Accounts Committee for examination and report.

2.0 PURPOSE OF THE AUDIT

The Auditor-General conducted the audit to ascertain whether in his opinion:

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

3.0 METHODOLOGY

To examine the Report, the Committee zoned the country into four as listed below:

- 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 institutions cited for financial irregularities by the Auditor-General in the zones stated on page 1 of this report.

To this end, the Committee heard evidence from the Heads, Accountants, Executive Members of Parents Teachers' Association (PTA) and other officials of One Hundred and Forty-One (141) pre-university institutions from the ten regions of the country. The names of the institutions are listed in the attached **Appendix A**.

The Acting Deputy Auditor-General, Mr. Yaw Agyei Sifah and his Technical Team in all the Regions were present at the Committee's public 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 in the Committee's deliberations.

4.0 **ACKNOWLEDGEMENT**

The Committee wishes to extend its profound appreciation to the Acting Deputy Auditor-General and his Technical Team for the assistance rendered to it throughout its deliberations. The Committee is also grateful to the Ministry of Education and the Ghana Education Service for their support, and to the Heads, PTA Executive Members and all other officials of the various Pre-University Educational Institutions for availing themselves to assist in the Committee's deliberations.

Finally, the Committee expresses its gratitude to the German International Cooperation (GIZ) for its immense contribution and support to the work of the Public Accounts Committee.

4.0 **REFERENCE DOCUMENTS**

The Committee availed itself of 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 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 and 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 on the Public Accounts of Ghana Pre-University Educational Institutions for the year ended 31st December 2005 are summarised as follows:

- i. Non-submission of Annual Accounts;
- ii. Breach of Financial Discipline under the Financial Administration Act and Regulations;
- iii. Mounting Sundry Debtors and Creditors ; and
- iv. Non-functional Audit Report Implementation Committees (ARICs).

These financial irregularities, according to the Auditor-General, occurred in the institutions due to a general laxity in controls and disregard of financial rules and regulations.

7.0 **OBSERVATIONS AND RECOMMENDATIONS**

The Committee made the following observations during its deliberations:

a. **Non-submission of Annual Accounts**

Section 88 of the Financial and Accounting Instructions for Secondary Schools, Training Colleges and Educational Units (FAI) as well as Regulation 190 of the Financial Administration Regulations, 2004 (L.I. 1802) demand that educational institutions shall prepare and transmit to the Auditor-General, the Minister for Finance and Economic Planning and the Controller and Accountant-General, the Annual Accounts of the institution.

The Auditor-General reported that 34% of pre-university institutions (190 out of 552) failed to submit their annual accounts for the 2005 financial year. Indeed, none of the entire 45 institutions in the Greater Accra Region complied with the provisions.

The Committee observed that the failure of the institutions to submit annual accounts on their financial operations for audit inspection by the Auditor-General makes it impossible for the Auditor-General to report on the financial standing and the effectiveness of financial controls in the defaulting institutions. The status of submission of Annual Accounts for the 2005 financial year is shown in the Table below.

Status of Submission of Annual Accounts for year 2005

Regions	Number of Institutions	No. of Institutions that Submitted Accounts	No. of Defaulting Institutions	% of Accounts not Submitted
Ashanti	94	79	15	16%
Brong-Ahafo	58	40	18	31%
Central	52	32	20	38%
Eastern	90	72	18	20%
Greater Accra	45	0	45	100%
Northern	39	16	23	59%
Upper East	24	24	0	0%
Upper West	22	14	8	36%
Volta	79	45	34	43%
Western	49	40	9	18%
TOTAL	552	362	190	

Deliberating on this issue, it became apparent that most Heads of pre-university institutions were ignorant of what it takes to carry out effective financial management of their institutions even though they bear the ultimate responsibility. As a result, there is non-compliance with regard to the deadline for submission of Annual Accounts as prescribed by the Financial Administration Regulations, 2004 (L.I. 1802). It was also noted

i. Unsubstantiated Payments

The Auditor-General's Report noted that twenty-six (26) schools made payments to the tune of GH¢631,281 without attaching the necessary documents to the relevant payment vouchers to authenticate the transactions. This comprised of an amount of GH¢604,590 in respect of large payments made without the relevant documents such as invoices, official receipts, claim forms, store receipts vouchers, works orders and job cards to support the respective payment vouchers. The remaining amount of GH¢26,691 related to payments made without the requisite payment vouchers.

However, the Committee observed during its public sittings that Heads of the affected institutions had managed to provide the relevant attachments and payment vouchers to authenticate payments made in some instances, for a period of five years after the transaction. This was confirmed in the follow-up exercises carried out by the Auditor-General and the Regional Internal Auditors of the GES respectively.

The Committee finds the persistent flagrant abuse of the Financial Administration Regulations, 2004 (L.I. 1802) and the Financial and Accounting Instructions for Secondary Schools, Training Colleges and Educational Units unacceptable and is of the view that the Ministry of Education and the GES should be blamed for their failure to sanction Heads and Accountants of the recalcitrant institutions. The Committee therefore recommends that punitive sanctions should be imposed on defaulters.

Appendix B shows the institutions involved in this breach of financial discipline.

ii. Tax Irregularities

The Committee observed from the Auditor-General's Report that various tax irregularities amounted to GH¢189,493 in year 2005. This includes an amount of GH¢39,691 in respect of non-remittance

of taxes collected, GH¢94,051 in respect of failure to withhold tax and the remaining GH¢55,751, representing the purchase of items from non-Value Added Tax (VAT) registered companies.

Interestingly, it came to the fore during the Committee's deliberations that most Heads of institutions rushed to settle their indebtedness to the Internal Revenue Service (IRS) Division of the Ghana Revenue Authority to avoid being named publicly and embarrassed upon receipt of an invitation to appear before the PAC.

At the end of the Committee's public sittings, an amount of GH¢25,191 out of the unremitted tax of GH¢39,691 was noted to have been remitted, whilst GH¢71,056 of the undeducted tax of GH¢94,051 had also been deducted and paid to the IRS. The payments were confirmed in the follow-up Reports by the Auditor-General and the GES respectively. The details are attached as **Appendix C**.

As reported by the Auditor-General, eight (8) schools were also cited for procuring goods and services from non-VAT entities. Heads of the Institutions involved in this financial irregularity attributed their inability to procure from VAT registered suppliers to the remoteness of their institutions and the lack of VAT-registered suppliers in the catchment areas. They further indicated that by buying from VAT-registered suppliers, the paltry feeding grant of GH¢1.40 per student is further reduced by 20% when withholding tax of 5% is also added.

The Committee attributes these lapses to the disregard for the tax laws by management of the institutions. These lapses affect government's ability to realise its revenue targets.

To prevent the loss of government revenue by ensuring compliance with the tax laws, the Committee recommends that the Ministry of Education and the GES should ensure that Heads and Accountants of the defaulting institutions are sanctioned.

iii. Uncompetitive Procurement

During the year under review, uncompetitive procurement by twelve (12) schools in the Ashanti, Brong-Ahafo, Northern, Greater Accra and Volta Regions amounted to GH¢103,466. The Committee observed that procurement irregularities in most institutions arose mainly from failure to obtain the minimum three alternative quotations from suppliers. It was evident during the public sitting that most of the institutions do not have Tender Committees. As a result, there were no reviews whatsoever of procurement transactions thereby compromising on transparency and value for money in the acquisition of goods and services.

Exacerbating the situation is the fact that most Heads of institutions and their storekeepers were not conversant with the Public Procurement Act, 2003 (Act 663).

The Committee noted from follow-up Reports presented by the Acting Deputy Auditor-General and the Regional Internal Auditors of GES respectively that most of the institutions have implemented the recommendations of the Auditor-General by obtaining alternative price quotations before procurement.

That notwithstanding, the Committee recommends that the Ministry of Education and the GES should take Heads of the various institutions through some training on the Public Procurement Act. Uncompetitive procurement offends the financial laws of the country. The Committee therefore recommends that appropriate sanctions should be applied against those who flouted the procurement laws.

iv. Unrecorded Stores

The Committee observed that twenty-one (21) schools disregarded store regulations by not making appropriate entries on store items

amounting to GH¢158,982 in the store records before disposal. This includes fuel not recorded in vehicle log books. Some of the goods ordered and also paid for were either found to be partly delivered or undelivered. This is shown in **Appendix D**.

Whilst these practices render verification of store items difficult and create avenues for fraudulent activities, making payments for goods not supplied contravenes section 16 (1) (a) of Part II of the Financial Administration Act, 2003 (FAA) which requires that items should be supplied before payments are made.

The Committee reiterates the recommendation by the Auditor-General that the Ministry of Education and the GES should impose sanctions on Headmasters, Accountants, Procurement Officers and Storekeepers of the Institutions concerned who indulged in this malpractice.

v. **Payroll Irregularities (Unearned Salaries)**

During its interaction with management of the various schools, the Committee observed that queries on payroll irregularities relating to twenty-eight (28) schools were mainly as a result of bloated personnel emolument. Delays in the deletion of names of separated staff by the Controller and Accountant General's Department from payrolls and the failure of Banks to stop the payment of salaries of separated staff resulted in the payment of unearned salaries. Of grave concern to the Committee was the non-payment of interest on the unearned salaries that were recovered.

Section 61 (1) and (2) of the FAA requires that the Controller and Accountant General and by extension all Finance Officers to charge interest on unearned salaries at the Bank of Ghana rate of interest on borrowing. Unfortunately, this provision is not adhered to by Heads of institutions. For instance, the Committee noted that unearned salary amounting to GH¢1,159.84 from three (3) Teachers from the

Wenchi S.H.S. in the Brong-Ahafo Region was recovered on the 13th of January 2010 (four years after the act) without any interest paid. Total recoveries of unearned and undeducted rent salaries amounting to GH¢29,273.71 (**refer to Appendix E**) did not attract any interest charges.

The Committee is of the view that the recommendations of the Ghana Audit Service should go beyond recovery of unearned salaries, advances, rent arrears and unretired imprest to include payment of interest as required by Section 61 (1) and (2) of the FAA. To this end, the Committee recommends that the Ghana Audit Service must ensure that Section 61 (1) and (2) of the FAA is duly implemented by following up to ensure that appropriate interests are surcharged.

The Committee also urges Heads of Institutions to ensure effective monitoring of their payroll and collaborate with the staff of the GES Headquarters (the Integrated Personnel and Payroll Database Office), staff of the Controller and Accountant-General's Department and the relevant Banks to ensure prompt deletion of names of separated staff from Institutions to forestall the persistent payment of unearned salaries.

The Committee further demands that the Heads of Institutions should recover all outstanding unearned salaries from the separated staff or their next-of-kin. The Committee also demands the recovery of the unpaid rent from the staff members who occupy bungalows at their institutions. Failure to do so, the Heads of Institutions should be surcharged and sanctioned accordingly by the GES.

vi. **Misappropriation and Losses**

Eleven (11) schools were cited by the Auditor-General in his Report on issues of misappropriation amounting to GH¢214,307 during the period under review. This amount is made up of overpayments,

excess government subsidy and misappropriation. The Committee noted that the Accountant of the Presbyterian S.H.S, Legon embezzled GH¢200,000. This is shown in **Appendix F**.

From follow-up Reports presented by the Acting Deputy Auditor-General and the Regional Internal Auditors of GES respectively, the Committee noted that some amount had been recovered out of the GH¢200,000 misappropriated by the Accountant of the Presbyterian S.H.S., Legon. The Committee did not delve into the issue because it was informed that the matter was pending before the court.

The Committee recommends that the GES should pursue the matter until the outstanding amount is recovered. The GES should also ensure that all monies misappropriated are recovered and the officers involved sanctioned. The Committee also urges Heads of Institutions to strengthen their supervisory control over the financial activities of their institutions.

vi. **Unretired Imprest**

The Auditor-General noted in his Report that officers in Nine (9) schools failed to retire imprest they took amounting to GH¢6,724 in year 2005. This, the Report indicated, was as a result of ineffective supervision by Heads of the institutions. This is shown in **Appendix G**.

The Committee observed during its public sittings that the total unretired imprest had been recovered. This was confirmed in the follow-up exercises carried out by the Auditor-General and the Regional Internal Auditors of GES respectively.

Even though the monies involved had been recovered, the Committee recommends that the Heads of the institutions involved should sanction the officers in question to deter other officers from doing same. Further, the GES should impose

sanctions on the Heads of the institutions involved for ineffective supervision.

c. **Students, Staff and Other Debtors**

Total indebtedness for the period ended 31st December 2005 stood at GH¢3,633,544. This comprised of students' indebtedness of GH¢2,189,417 (60%), staff indebtedness of GH¢842,345 (23.1%) and other indebtedness amounting to GH¢601,781 (16.7%). The details are shown in **Appendix H**.

Students' Indebtedness

The Auditor-General noted in his Report that students' indebtedness was high and rising. This situation was attributed to ineffective fees collection and debt recovery methods used by the Institutions. According to the Heads of Institutions who appeared before the Committee, the huge indebtedness was caused by the GES Policy which prevents Heads of Institutions to send students home for non-payment of fees and the ability of students to access their final examination results without recourse to the schools.

The Committee noted during its deliberations that contrary to the provisions of the FAA, the Head of the Otumfuo Osei Tutu II S.H.S. in the Ashanti Region, with the approval of the Board of Governors and the PTA, wrote off student indebtedness for year 2005. This in the opinion of the Committee violates section 18 of the FAA which provides that only the Ministry of Finance and Economic Planning (MOFEP), with the approval of Parliament, can authorise any deletion from the Public Accounts.

In view of the implication of the huge indebtedness for effective treasury management, the Committee recommends that the GES should put up a Policy Paper to MOFEP through the Ministry of Education to address the issue and provide guidelines to the schools.

Staff Indebtedness

The Committee observed that staff indebtedness for year 2005 amounted to GH¢842,345. This arose largely as a result of salary advances granted to

staff without any proper mechanism to recover them when their salaries were subsequently regularised. The Committee noted that ineffective monitoring and recovery system, the failure of management to send out periodic demand notices as well as poor internal controls all contributed to this financial irregularity.

The Committee however noted at the end of its public hearings that an amount of GH¢24,820 of the total staff indebtedness had been refunded.

The Committee urges the GES to streamline the salary advances regime and put in place directives to facilitate the timely recovery of the advances which in some cases, were unavoidable given the period staff received their appointment letters and the time their names registered on the Controller and Accountant-General's Payroll.

In the interim, Heads of the various institutions should pursue the immediate recovery of the loans or be surcharged for the loss of the unrecovered amounts.

d. **Non-functional ARICs**

Section 30(1) of the Audit Service Act, 2000 (Act 584) requires an institution, body or organisation which is audited by the Auditor-General to establish an ARIC to pursue implementation of matters in all audit Reports as well as matters endorsed by Parliament.

The Committee observed that most of the financial irregularities in the institutions could have been avoided if ARICs had been established and were functioning. The Committee noted that the GES has established ARICs at the GES Headquarters, the Regional and the District levels. Unfortunately, some Heads of Institutions were not familiar with the ARIC concept. Institutions that had established ARICs had not complied with the guidelines jointly provided by the Ghana Audit Service and the Internal Audit Agency on the composition of ARICs.

The Committee recommends that the GES should ensure that ARICs are established in all pre-university institutions and must be functioning. The GES should also ensure that the institutions comply with the guidelines jointly provided by the Ghana Audit Service and the Internal Audit Agency on the composition of ARICs. This will help address the systemic weaknesses in financial management systems of pre-university educational institutions.

8.0 CONCLUSION

The Committee shares the view of the Auditor-General that financial irregularities that occurred in some pre-university institutions during year 2005 were due to general laxity in controls and disregard for financial rules and regulations by management of the institutions.

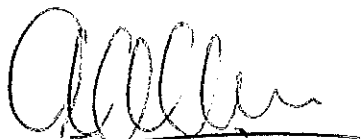
Proper financial administration of institutions is extremely important and Heads of Institutions are expected to be conversant with the financial and accounting system in the country. It is therefore the responsibility of the Ministry of Education and the GES to ensure that Heads of Institutions receive training on the Financial Administration Act, Financial Administration Regulation, the Public Procurement Act, the Financial and Accounting Instruction Manual for Secondary Schools, Training Colleges and Educational Units as well as the tax laws.

The Committee expresses grave concern that the GES did not impose sanctions on defaulting institutions for financial irregularities. No single Head of Institution imposed sanctions on officers who violated any of the financial rules and regulations; a situation that leaves much to be desired.

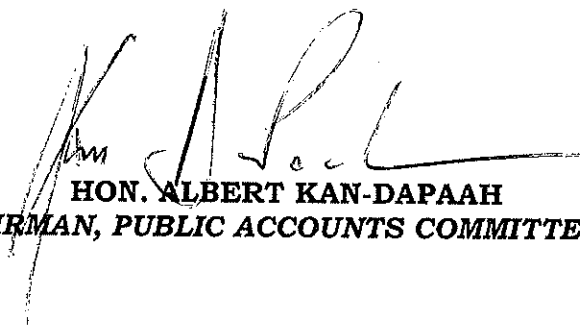
The Committee therefore requests the GES to implement its recommendations and ensure that officers who were cited for financial irregularities are sanctioned. A Report on the sanctions imposed on the officers should be submitted to the PAC within six months.

To this end, the Committee recommends to the House for adoption, its Report on the Report of the Auditor-General on the Pre-University Educational Institutions for the year ended 31st December 2005.

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 2005

GREATER ACCRA REGION

1. AFIENYA YOUTH LEADERSHIP TRAIN. INST.
2. ACHIMOTA BASIC SCHOOL
3. CATHOLIC EDUCATIONAL UNIT
4. ODORGONNO S.H.S.
5. ST. MARY'S S.H.S.
6. ST. JOHN'S GRAMMAR S.H.S.
7. ARMED FORCES SEC./TECH.
8. CHRISTIAN METHODIST S.H.S.
9. TEMA TECH. INST.
10. ADA TECHNICAL INSTITUTE
11. ADA S.H.S.
12. PRESBYTERIAN DAY S.H.S
13. PRESBYTERIAN BOYS' S.H.S., LEGON
14. TEMA S.H.S.

CENTRAL REGION

1. ADISADEL COLLEGE
2. WESLEY GIRLS' S.H.S.
3. ABURAMAN S.H.S.
4. NYANKOMASI S.H.S.
5. EKUMFI ESSAKYIR T.I. AHMADIYYA S. H. S.
6. METHODIST HIGH SCH. ANOMABU
7. MANKESIM SEC. TECH.
8. ASUANSI TECH. INSTITUTE
9. KOMENDA TRAINING COLLEGE
10. ASSIN MANSO S.H.S.
11. WINNEBA S.H.S.
12. MFANTSIMAN GIRLS' S.H.S.
13. SENYA S.H.S.
14. OBRACHIRE S.H.S.
15. MOZANO SEC. COMMERCIAL
16. SWEDRU S.H.S.
17. ODOBEN S.H.S.
18. BOA AMPOMSEM S.H.S.
19. DIASO S.H.S.
20. ASSIN NSUTA AGRIC SCH.
21. ASSIN FOSU TRAINING COLLEGE
22. GHANA NATIONAL COLLEGE
23. ST. AUGUSTINE'S COLLEGE
24. KWEGYIR AGGREY S.H.S.

UPPER EAST REGION

1. NAVRONGO S.H.S.
2. AWE SECONDARY TECHNICAL
3. BAWKU TECHNICAL INSTITUTE
4. GBEWAA TRAINING COLLEGE
5. ST. JOHN BOSCO TRAINING COLLEGE
6. BAWKU S.H.S.

UPPER WEST REGION

1. N. J. AHMADIYYA TRAINING COLLEGE
2. NANDOM S.H.S.
3. QUEEN OF PEACE S.H.S.
4. LAWRA S.H.S.
5. TUMU TRAINING COLLEGE
6. KANTON S.H.S.
7. ISLAMIC S.H.S.

NORTHERN REGION

1. TAMALE BUSINESS S.H.S.
2. DABOKPA VOCATIONAL INSTITUTE
3. E. P. S.H.S., SABOBA
4. E. P. TRAINING COLLEGE, BIMBILLA
5. NALERIGU S.H.S.
6. SALAGA S.H.S.
7. T. I. AHMADIYYA S.H.S.
8. TAMALE POLYTECHNIC
9. ST. JOSEPH TECHNICAL INSTITUTE
10. VITTIN S.H.S.
11. WALEWALE S.H.S.
12. WULENSI S.H.S.
13. WULENSI SEC./TECH.
14. WULUGU S.H.S.
15. YENDI S.H.S.

BRONG-AHAFO REGION

1. WENCHI S.H.S.
2. BEREKUM S.H.S
3. JINIJINI S.H.S
4. YEJI SEC./TECH. SCH.
5. KINTAMPO S.H.S

ASHANTI REGION

1. TEPA S.H.S.
2. NAMONG S.H.S.
3. ADUMAN S.H.S.
4. T.I. AHMADIYYA S.H.S.
5. KUMASI GIRLS' S.H.S.
6. COLLINS SEC. COM. SCH, AGOGO
7. ESAASE BONTEFUFUO S.H.S.
8. AMANIAMPONG S.H.S.
9. KUMASI POLYTECHNIC
10. AGOGO STATE S.H.S.
11. ACHINAKROM S.H.S.
12. OSEI KYERETWIE S.H.S.
13. AFIA KOBİ GIRLS' S.H.S.
14. ST. MONICAS S.H.S.
15. DADEASE AGRIC S.H.S.
16. JUABEN S.H.S.
17. KONADU YIADOM S.H.S.

VOLTA REGION

1. DOME S.H.S.
2. PEKI SEC. TECHNICAL SCH.
3. ANLO TECHNICAL INSTITUTE
4. KRACHIE S.H.S.
5. DAMBAI TRAINING COLLEGE
6. AVE S.H.S.
7. E.P. TRAINING COLLEGE
8. AWUDOME SH.S.
9. OLA S.H.S.
10. ANLO AWOAMEFIA S.H.S.
11. ST PAUL'S S.H.S., DENU
12. AKATSI SEC./TECH.
13. KLIKOR S.H.S.
14. JIM BOURTON M. AGRIC SCH
15. AKATSI TRAINING COLLEGE
16. KETA S.H.S.

EASTERN REGION

1. ST. PAUL'S S.H.S., ASAKRAKA KWAHU
2. MT. MARY COLLEGE OF EDUCATION
3. NEW ABIREM S.H.S.
4. ST. DOMINIC S.H.S., PEPEASE KWAHU
5. ST. THOMAS SEC./TECH., ASAMANKESE
6. ST. PAUL'S TECH INST., KUKURANTUMI
7. NIFA S.H.S.
8. ASUOM S.H.S.
9. ABETIFI TECH. INST.
10. ST. PETER'S S.H.S.
11. ABETIFI PRESBYTERIAN TRAINING COLLEGE
12. NEW JUABEN SEC. COMMERCIAL
13. ADEISO PRESBYTERIAN S.H.S.
14. OFORI PANIN S.H.S.
15. KOFORIDUA S.H.S.
16. ABURI GIRLS' S.H.S.

WESTERN REGION

1. BONZO KAKU S.H.S.
2. FIJAI S.H.S.
3. GHANA SEC./TECH.
4. TAKORADI TECH. INSTI.
5. JUABOSO SEC./TECH. SCHOOL
6. ST. MARY'S BOYS' S.H.S.
7. DADIESO S.H.S.
8. BOMPEH SEC. /TECH.
9. NKROFUL AGRIC S.H.S.
10. ST. JOHN'S S.H.S
11. HOLY CHILD TRAINING COLLEGE
12. METHODIST S.H.S.
13. ESIAMA SEC./TECH. HIGH
14. SEKONDI SCHOOL FOR THE DEAF
15. NKROFUL AGRIC S. H. S
16. BAIDOO BONSOE S.H.S.
17. SEKONDI COLLEGE
18. ARCHBISHOP PORTER GIRL'S S.H.S.
19. ADIEMBRA S.H.S
20. MPOHOR S.H.S
21. KIKAM TECH. INST.

APPENDIX B

UNSUBSTANTIATED PAYMENT

UNSUPPORTED VOUCHERS & PAYMENTS WITHOUT VOUCHERS

	Total Amount	Amount Recovered	Amount outstanding
	GHC	GHC	GHC
Ashanti Region			
Namong S.H.S.	14,746.49	14,746.49	-
Aduman S.H.S.	77,255.97	77,255.97	-
Collins Sec/Comm.School, Agogo	1,700.00	1,700.00	-
Kumasi Girls S.H.S.	5,664.00	5,664.00	-
Esaase Bontefufuo S.H.S.	744.50	744.50	-
Amaniampong S.H.S.	12,556.17	9,042.70	3,513.47
T. I. Ahmadiyya S.H.S., Asokore	220.00	220.00	-
St. Monica's S.H.S	1,166.70		1,166.70
Daease Agric. S.H.S	1,480.00		1,480.00
Kumasi Polytechnic	26,671.22		26,671.22
Central Region			
Swedru S.H.S.	12,163.20	12,163.20	-
Odoben S.H.S.	3,300.00	3,300.00	-
Assin Mando S.H.S.	2,346.00	2,346.00	-
Aburaman S.H.S.	8,732.65	8,732.65	-
Boa Amponsem S.H.S.	10,389.50	10,389.50	-
Diaso S.H.S.	2,744.60	2,744.60	-
Nyankomasi S.H.S.	7,861.90	7,861.90	-
Nsuta Agric School	110.62	110.62	-
Mfantseman Girls' S.H.S.	61,281.72	61,281.72	-
Senya S.H.S.	817.90	817.90	-
Asuensi Technical Institute	7,313.50	7,313.50	-
Foso Training College	9,818.27	9,818.27	-
Komenda Training College	1,648.40	1,648.40	-
Obrachire Sec/Tech.	895.00		895.00
Greater Accra Region			
Armed Forces Sec/Tech	2,730.97		2,730.97
Achimota Basic School	7,931.42		7,931.42
Tema Technical Insitute	2,916.21		2,916.21
Ada S.H.S	5,769.79		5,769.79
Ada Technical School	315.00		315.00
Ghanatta S.H.S	733.00		733.00
Upper East Region			
Navrongo S.H.S	989.75		989.75
Awe Sec./Tech. School	529.30		529.30
Gbewaa Training College	6,621.60		6,621.60

Upper West Region			
Islamic S.H.S	11,608.42		11,608.42
N.J. Training College	44,275.91		44,275.91
Kanton S.H.S	396.50		396.50
Nandom S.H.S	8,920.45		8,920.45
Tumu Training College	102,657.47		102,657.47
Western Region			
St. Mary's Boy's School - Apowa	2,753.50		2,753.50
Takoradi Technical Insitute	1,057.60		1,057.60
Ghana Sec. Tech. Sch.	1,800.00		1,800.00
Fijai S.H.S	1,540.00		1,540.00
Sekondi College	3,034.75		3,034.75
Sekondi College	1,886.49		1,886.49
Adiembra S.H.S	21,476.92		21,476.92
Holy Child Training College	14,722.72		14,722.72
St. John's S.H.S	757.34		757.34
Sekondi Methodist S.H.S	4,468.20		4,468.20
Sekondi Methodist	7,906.74		7,906.74
Dadieso S.H.S	2,584.82		2,584.82
Juaboso S.H.S	16,936.35		16,936.35
Northern Region			
T. I. Ahmadiyya S.H.S.	24,005.63		24,005.63
Salaga S.H.S	5,928.87		5,928.87
Wulensi Sec/Technical	9,045.25		9,045.25
E.P S.H.S Saboba	2,321.07		2,321.07
Eastern Region			
Asuom S.H.S.	329.50	329.50	-
Aburi Girls' S.H.S.	28,949.93	28,949.93	-
Abetifi Technical Institute	2,103.30	2,103.30	-
St. Dominic Sec/Tech, Pepease	542.80	542.80	-
Abetifi Presbyterian Training College	3,627.00	3,627.00	-
Volta Region			
St. Paul's S.H.S	2,991.40		2,991.40
Dambai Training College	2,486.91		2,486.91
TOTAL	631,281.19	273,454.45	357,826.74

APPENDIX C
NON DEDUCTION OF TAX

	Total Amount	Amount Recovered	Amount outstanding
	GHC	GHC	GHC
Ashanti Region			
11 schools	7,196.77		
Brong Ahafo Region			
Wenchi S.H.S.	339.34	339.34	-
Berekum Presbyterian S.H.S.	795.13	795.13	-
Jinijini S.H.S.	173.00	173.00	-
Yeji Secondary Technical School	375.87	375.87	-
Central Region			
Adisadel College	2,544.31	2,544.31	-
Wesley Girls' S.H.S.	250.60	250.60	-
Aburaman S.H.S.	877.95	877.95	-
Nyankomasi S.H.S.	307.78	307.78	-
T. I. Ahmadiyya S.H.S.	320.96	320.96	-
Methodist S.H.S.	1,000.65	1,000.65	-
Mankesim Sec Tech	1,454.91	1,454.00	-
Asuansi Tech Institute	1,095.43	1,095.43	-
Komenda Training College	687.09	687.09	-
Greater Accra Region			
St. Mary's S.H.S.	660.32	660.32	-
Eastern Region			
Adeiso Presby S.H.S.	207.30	207.30	-
Aburi Girls' S.H.S.	2,583.82	2,583.82	-
St. Pauls S.H.S., Asakraka Kwahu	483.40	483.40	-
St. Dominic S.H.S., Pepease Kwahu	286.63	286.63	-
Northern Region			
E. P. Training College, Bimbila	340.00	340.00	-
T. I. Ahmadiyya S.H.S., Salaga	1,563.38	1,563.38	-
Wulensi S.H.S.	390.81	390.81	-
E. P. S.H.S., Saboba	324.00	324.00	-
Walewale S.H.S.	369.68	369.68	-
Upper West Region			
Sch for the Deaf	38,445.00	38,445.00	-
Islamic S.H.S., WA	452.33	452.33	-
Kanton S.H.S.	288.80	288.80	-
Lawra S.H.S.	15,797.03		15,797.03
Tumu Training College	1,542.71	1,542.71	-
Volta Region			
Krachie S.H.S.	444.72	444.72	-
Dambai Training. College	1,535.36	1,535.36	-
Western			
Ghana Sec Tech Sch	2,498.83	2,498.83	-
Archbishop Porter's Girls S.H.S.	403.85	403.85	-

Bompeh S.H.S.	198.60	198.60	-
Nkroful Agric S.H.S.	3,248.91	3,248.91	-
Bonzo Kaku S.H.S.	1,526.32	1,526.32	-
Esiama S.H.S.	75.00	75.00	-
Kikam Technical Inst	115.00	115.00	-
Dadieso S.H.S.	119.13	119.13	-
Juabuso Sec Tech Sch	2,730.28	2,730.28	-
TOTAL	94,051.00	71,056.29	15797.03

WITHHOLDING TAX NOT REMITTED

	Total Amount	Amount Recovered	Amount outstanding
Central Region			
Assin Manso S.H.S.	898.45	898.45	-
Nyankomasi S.H.S.	212.44	212.44	-
Winneba S.H.S.	653.86	653.86	-
Mfantsiman Girls S.H.S.	15,599.33	15,599.33	-
Senya S.H.S.	301.26	301.26	-
Obrachire S.H.S.	1,449.68	1,449.68	-
Mozano Sec Commercial	2,491.58	2,491.58	-
Greater Accra			
Achimota Basic School	1,464.43	1,464.43	-
Northern Region			
Tamale Polytechnic	9,164.83		
Western			
St. Mary's Boys S.H.S.	926.02	-	926.02
Takoradi Technical Inst	682.29	682.29	-
Ghana Sec Tech Sch	1,764.16	-	1,764.16
Dadieso S.H.S.	123.75	123.75	-
Juaboso Sec Tech Sch	1,314.50	1,314.50	-
Eastern Region			
Ofori Panin S.H.S	487.63		
St. Pauls Tech. Kukurantumi	2,157.69		
TOTAL	39,691.90	25,191.57	2,690.18

PURCHASES FROM NON-VAT ENTITIES

	Total Amount	Amount Recovered	Amount outstanding
Ashanti Region			
Agogo State Secondary School	6,810.00	6,810.00	-
Afia Kobi Secondary School	10,730.80	10,730.80	-
Brong Ahafo Region			
Kintampo Secondary School	8,594.80	1,289.22	-
Northern Region			
Nalerigu Secondary School	12,940.00	12,940.00	-
Walewale Secondary School	10,328.04	10,328.04	-
Wulugu Secondary School	4,400.00	4,400.00	-
Tamale Polytechnic	1,516.00	1,516.00	-
Vittin Secondary School	431.40	431.40	-
TOTAL	55,751.04	48,445.46	-

APPENDIX D
UNRECORDED STORES
(Stores items and fuel purchases)

Brong Ahafo Region	Total Amount	Amount Recovered	Amount outstanding
	GH¢	GH¢	GH¢
Berekum Presbyterian S.H.S	15,363.10		
Jinijini S.H.S.	1,998.00	1,998.00	-
Yeji Sec.Tech. Sch.	3,107.50	3,107.50	-
Ashanti Region	16,770.00		
Central Region			
Assin Manso S.H.S.	5,562.70	-	5,562.70
Boa Amponsem S.H.S.	4,495.00	4,495.00	-
Kwegyir Aggrey S.H.S.	3,930.00	3,930.00	-
Assin Foso Training College	7,376.13	7,376.13	-
Eastern Region			
Nifa S.H.S.	22,781.86	recorded and verified	
Aburi S.H.S.		Awaiting audit verification report	
Abetifi Presby Training College			
Greater Accra Region			
Armed Forces Sec. Tech. Sch.	2,588.12		
St. Mary's S.H.S.	730.00	730.00	
St. John's Grammar S.H.S.	277.70	277.70	
Northern Region			
Yendi S.H.S.	2,319.60	2,319.60	-
St. Joseph's Tech. Institute, Saboba	6,573.82	6,573.82	-
Upper East Region			
Bawku Technical Institute	5,150.00	-	5,150.00
Western			
Secondi School for the Deaf	453.14	4,533.14	-
Mpohor S.H.S.	1,488.50	661.00	-
Sekondi College	27,569.40	27,569.40	-
Adiembra S.H.S.	3,024.52	302.43	-
St. John's S.H.S.	1,256.39	1,256.39	-
Dadieso S.H.S	3,390.12		
Bompeh Sec. Tech. Sch.	521.20		-
Holy Child Training College (Sekondi)	362.90		-
Methodist S.H.S	1,771.84		-
Baidoo Bonsoe S.H.S	2,103.10		-
Upper West Region			
Islamic S.H.S.	2,854.40	2,854.40	-
N J Training College	509.94	509.94	-
Queen of Peace S.H.S.	12,400.69	12,400.69	-
Wa School for the Deaf	2,252.40		
TOTAL	158,982.07	65,130.11	10,712.70

APPENDIX E

UNEARNED SALARIES

Name of Institution	Amount GH¢	Amount recovered	Balance
Ashanti Region			
Osei Kyeretwie Secondary School	840.50	840.50	-
Brong Ahafo Region			
Wenchi Secondary School	1,159.84	1,159.84	-
Central Region			
Ghana National College	584.71	584.71	-
St. Augustines College	458.37	458.37	-
Mfantsiman Girls S.H.S.	4,906.35	4,906.35	-
Mohan Sec/Commercial	1,244.73		
Eastern Region			
Koforidua S.H.S.	1,314.43	1,314.43	-
Mt. Mary College of Education	3,647.62	1,574.56	2,073.06
New Juabeng Secondary Commercial	185.90	185.90	-
Ofori Panin S.H.S.	1,230.36	1,230.36	-
Nifa S.H.S.	1,627.09	987.26	639.83
Aburi Girls S.H.S.	2,342.55	2,342.50	0.05
St. Peters S.H.S.	652.55	652.55	-
Abetifi Technical Institute	939.65	939.65	-
Greater Accra Region			
Christian Methodist S.H.S.		-	1,138.04
Catholic Educational Unit	1,970.00	831.63	-
Northern Region			
Tamale Business S.H.S.	1,739.78	1,739.78	-
Walewale S.H.S.	192.06	192.06	-
Upper East Region			
St. John Bosco Traing College	3,033.20	3,033.20	-
Volta Region			
Krachi S.H.S.	4,347.47	2,632.00	1,715.47
OLA S.H.S.	703.32	703.32	-
Awudome S.H.S.	7,600.00	919.04	6,680.96
Jim Bourton M Agric School	3,640.88	-	3,640.88
Western Region			
Mpohor S.H.S.	1,082.99	1,082.99	-
Fijai S.H.S.	129.10	129.10	-
Holy Child Training College	246.49	246.49	-
St. John's S.H.S.	292.49	292.49	-
Methodist S.H.S.	294.63	294.63	-
TOTAL	46,407.06	29,273.71	15,888.29

APPENDIX F

MISAPPROPRIATION

	Total Amount	Amount Recovered	Amount outstanding
	GHC	GHC	GHC
Central Region			
Adisadel College	622.10	622.10	-
Mankesim Sec Tech	3,734.15	3,734.15	-
Assin Manso Sec Sch	361.20	-	361.20
Greater Accra Region			
Presbyterian Secondary School, Legon	200,000.00	case in court	20,000.00
Volta Region			
Dome Sec. School	923.68	923.68	-
Peki Sec. Technical Sch.	1,438.50	1,438.50	-
Anlo Technical Institute	877.02	877.02	-
Western Region			
Takoradi Technical Inst	415.00	415.00	-
Sekondi College	472.15	books given to best sportsmen	-
Kikam Technical Inst	4,366.20	standstil project	4,366.20
Juabuso Sec Tech Sch	1,097.10	1,097.10	-
TOTAL	214,307.10	9,107.55	24,727.40

APPENDIX G

UNRETIRED IMPREST

	Total Amount	Amount Recovered	Amount outstanding
	GHC	GHC	GHC
Brong Ahafo Region			
Yeji Secondary School	326.40	326.40	-
Eastern			
Aburi Girls' Sec. Sch., Aburi	1,233.70	1,233.70	-
St. Thomas Sec/Tech. Asamankese	462.00	462.00	-
Upper East Region			
Navrongo Secondary School	805.00	805.00	-
Awe Secondary/Tech. School	358.00	358.00	-
Bawku Secondary School	661.60	661.60	-
Volta Region			
St Paul's Secondary Sch. Denu	665.00	665.00	-
Keta Secondary Schools	900.71	900.71	-
Western Region			
St. John Secondary School	1,312.30	1,312.30	-
TOTAL	6,724.71	6,724.71	-

APPENDIX H

SUNDRY DEBTORS

	Students		Staff		Others	
	Amount	Recoveries	Amount	Recoveries	Amount	Recoveries
	GHC		GHC	GHC	GHC	
Ashanti	328,243.25	-	38,394.80	-	168,023.53	-
Brong Ahafo	216,798.28	-	27,188.94	-	39,970.90	-
Central	430,702.80	-	24,820.65	24,820.65	116,448.78	-
Eastern	279,555.56	-	28,628.08	-	73,184.49	-
Greater Accra	-	-	9,310.00		-	-
Northern	349,415.76	-	649,472.80		2,746.00	-
Upper East	173,605.14	-	12,326.00		107,546.48	-
Upper West	27,292.19	-	9,507.37		16,184.33	-
Volta	255,358.63	-	18,234.91		70,836.21	-
Western	128,445.40	-	24,461.71		6,841.26	-
TOTAL	2,189,417.01	-	842,345.26	24,820.65	601,781.98	-