

**IN THE SECOND MEETING OF THE SECOND SESSION OF THE FIFTH
PARLIAMENT OF THE FOURTH REPUBLIC**

**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE
PUBLIC ACCOUNTS OF GHANA**

**FOR THE YEAR ENDED 31ST DECEMBER 2005
(MINISTRIES, DEPARTMENTS AND AGENCIES)**

8th July 2010

Acc No. 7561
Class No. CR/MDAs/10

1.0 INTRODUCTION

Article 187(2) of the 1992 Constitution of the Republic of Ghana mandates the Auditor-General to audit the Public Accounts of Ghana and of all public offices, institutions, and organizations established by an Act of Parliament. The Auditor-General is required by Clause 5 of the same article to submit his report to Parliament and to draw Parliament's attention to any irregularities in the accounts or any matter which in his opinion ought to be brought to the attention of Parliament.

The Auditor-General in accordance with the powers conferred on him by the above provision of the Constitution, conducted an audit on the financial operations of ministries, departments, and other agencies of the Central Government for the financial year ending 31st December 2005.

The Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31st December 2005 (Ministries, Departments and Other Agencies of the Central Government) was accordingly laid before the House on Wednesday 7th July, 2010.

The Report was 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 OBJECTIVE

The objective of the Committee was to ensure that breaches of financial rules, regulations and practices by MDAs as noted by the Auditor-General are rectified.

The focus of the Committee among others was to assess measures instituted by various MDAs to strengthen the internal controls that were observed as weak by the audit.

It is also to ascertain whether the specific recommendations of the Auditor-General have been implemented by the respective Audit Report Implementation Committees (ARICs) established by section 30(2) of the Audit Service Act of 2000, Act 584 in situations where specific findings were made against individuals and institutions.

3.0 REFERENCE

Your Committee was guided in its deliberations by the following legal Instruments:

- 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, 2000
- vii. The Financial Administration Regulations 2004 (L.I. 1802)
- viii. Report of the Public Accounts Committee of the Fourth Parliament on the Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31st December 2005 (Ministries, Departments and Agencies)
- ix. Supplementary Report of the PAC of the Fourth Parliament on NHIS

4.0 OBSERVATIONS

The current PAC of the 5th Parliament observed that the Auditor-General's Report under consideration was first laid in the House on 22nd February, 2007. The Report was referred to the previous PAC for consideration and Report.

In accordance with its mandate, the PAC of the 4th Parliament held 12 sittings to deliberate on the Report. The Sittings of the Committee were held in public in accordance with Order 199 of the Standing Orders of the House.

Prior to the public sittings, the Fourth Parliament PAC invited official written responses from the auditee institutions and met the Auditor-General who briefed it on his findings.

The Committee concluded its examination of the Auditor-General's Report and reported to the House on Wednesday, 6th February 2008.

The Fourth Parliament, unfortunately, was unable to proceed with the motion on the Report as the 4th Parliament was dissolved on 6th January, 2009 and the Report lapsed.

5.0 RECOMMENDATION

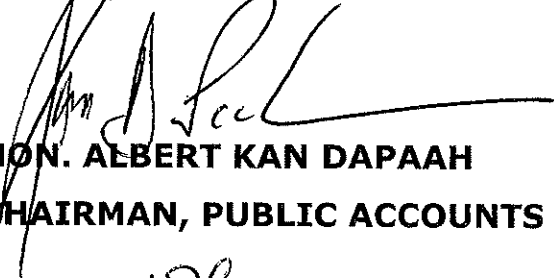
Madam Speaker, Members of the Public Accounts Committee of the 5th Parliament are satisfied with the work done by the previous Committee, that is the PAC of the 4th Republic, and unanimously adopt the Report of the Committee.

In the light of this, the Committee recommends that the Report of the PAC of the 4th Republic on the Public Accounts of Ghana for the year ended 31st December 2005 (Ministries, Departments and Agencies) together with the supplementary report on NHIS be adopted by the House as it was laid in the 4th Parliament.

6.0 Conclusion

The Committee recommends to the House to adopt the Report of the Public Accounts Committee of the Fourth Parliament on the Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31st December 2005 (Ministries, Departments and Agencies) as attached.

Respectfully submitted



HON. ALBERT KAN DAPAAH
CHAIRMAN, PUBLIC ACCOUNTS COMMITTEE



MR. ASANTE AMOAKO-ATTA
CLERK TO THE COMMITTEE

March 15, 2010