REPUBLIC OF GHANA

2020
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PRE-UNIVERSITY EDUCATIONAL INSTITUTIONS

REPORT
OF THE AUDITOR-GENERAL

ON THE PRE-UNIVERSITY EDUCATIONAL INSTITUTIONS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

This report has been prepared under Section 13 of the Audit Service Act, 2000 for submission to Parliament in accordance with Section 20 of the Act.

Johnson Akuamoah Asiedu
Ag. Auditor-General
Ghana Audit Service
4 June, 2021

This report can be found on the Ghana Audit Service Website: www.ghaudit.org

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TRANSMITTAL LETTER

My Ref. No. AG.01/109/Vol.2/155

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9 June 2021

Dear Rt. Hon. Speaker,

REPORT OF THE AUDITOR–GENERAL ON THE PUBLIC ACCOUNTS OF GHANA, PRE-UNIVERSITY EDUCATIONAL INSTITUTIONS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

In fulfilment of Article 187(5) of the 1992 Constitution and Section 20 of the Audit Service Act, 2000, Act 584, I have the honour to submit my report on the Pre-University Educational Institutions for the financial year ended 31 December, 2020.

2. This report is in three parts: The first part outlines my mandate, the audit objectives and approach, and an overview summary of financial irregularities. Part II provides a summary of the findings and recommendations made during the audits, and forwarded to the Management of the institutions in management letters. Part III provides details of the findings on regional basis.

3. Even though 70 institutions failed to prepare and submit their annual financial statements for audit within the statutory period, their financial transactions and related activities were subjected to transactional audits, and irregularities noted have been included in this report. The irregularities included misappropriation of funds, unaccounted for payments, uncompetitive procurements, payment of unearned salaries to separated staff, unaccounted for stores and statutory tax infractions.

4. The irregularities resulted, generally, from lack of commitment on the part of the Heads of the institutions to ensure compliance with established internal controls and regulations governing the management of financial resources.

5. I wish to reiterate my recommendations to the Director-General of the Ghana Education Service (GES) to strengthen monitoring and supervision of activities of the institutions and impose severe sanctions on Heads and Accountants who persistently fail to adhere to public financial management requirements.

6. I gratefully acknowledge the cooperation and assistance accorded my staff by the Director-General of the GES and staff of the various Pre-University Educational Institutions. The invaluable contributions of my staff towards the production of this report are also hereby acknowledged.

Yours faithfully,



JOHNSON AKUAMOAH ASIEDU
Ag. AUDITOR-GENERAL

THE RT. HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA

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REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA, PRE-UNIVERSITY EDUCATIONAL INSTITUTIONS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

PART 1

EXECUTIVE SUMMARY

Introduction

In accordance with the provisions of Article 187(2) of the 1992 Constitution of the Republic of Ghana, the accounts and other related records of 813 Pre-University Educational Institutions for the financial year ended 31 December 2020 have been audited.

2. The audits were conducted in line with the International Standards for Supreme Audit Institutions (ISSAIs) and considered the provisions outlined for Public Financial Management in the Public Financial Management Act, 2016 (Act 921), Public Financial Management Regulations, 2019 (L.I. 2378), Audit Service Act, 2000 (Act 584), Public Procurement Act, 2003 (Act 663), Public Procurement (Amendment) Act, 2016 (Act 914), the Financial and Accounting Instructions (FAI) for Senior High Schools, Colleges of Education and Educational Units issued by the Ghana Education Service (GES), Income Tax Act, 2015 (Act 896), Value Added Tax Act, 2013 (Act 870) and other relevant legislations.

Audit Objectives

3. Our audits were guided by Section 13 of the Audit Service Act, 2000 (Act 584) which requires the Auditor-General to examine, as he thinks fit, the accounts of audited institutions and ascertain, among others, whether in his opinion:

a. the accounts had been properly kept;
b. all public monies collected had been fully accounted for and the applicable rules, regulations and procedures are sufficient to provide an effective check on the assessment, collection and proper allocation of revenue;
c. monies had been spent for the purpose for which they were appropriated and expenditures made as authorized;
d. essential records were maintained and applicable rules and procedures applied were sufficient to safeguard and control the assets of the institutions;
e. financial activities of the institutions had been undertaken with due regard to economy, efficiency and effectiveness; and
f. the financial statements of the institutions give a true and fair view of their financial positions as at the end of the year.

Audit approach

4. The audit findings and recommendations contained in this report were discussed with the heads of the institutions and their comments, where appropriate, were incorporated in management letters issued to them after each audit. This report covers on regional basis, issues which in my opinion should be brought to the attention of Parliament in accordance with Article 187 (5) of the 1992 constitution.

Internal controls

5. Although internal control procedures put in place by the managements of the various institutions were largely satisfactory, we noted lapses and irregularities which were mainly due to non-adherence to existing controls and disregard for good financial management practices enshrined in various enactments and ministerial instructions and guidelines. The significant ones were highlighted in the succeeding paragraphs of this report.

Significant Findings for the year ended 31 Dec. 2020

6. The malfeasance and other irregularities noted in all the regions occurred in the areas of cash management, procurement and stores, payroll, contract management, asset management, rent payments, advances and taxation.

7. Significant among the irregularities were cash management, procurement and stores management, and contract management which together accounted for about 97% of the total value of infractions noted during the year under review. Total cash irregularities of GH¢13,352,792.21 for 2020 showed an increase of 99% over the previous year's figure of GH¢6,713,698.31. Contract irregularity of GH¢14,114,073.52 also showed a significant increase of 827% over the 2019 figure of GH¢1,523,213.32. Procurement and Stores infraction of GH¢13,246,146.53, however, showed a marginal decrease of 2.23% over 2019 figure of GH¢13,547,650.41. The similarity of findings noted, compared to previous years indicated lack of commitment on the part of managements of the institutions to implement audit recommendations and to sanction offenders to enforce compliance with regulations. Notwithstanding any recommendations made in this report or disciplinary measures that might have been taken as a result of our audit, I have requested for further reviews that may result in disallowing expenditures and surcharging officers accordingly.

Summary of Financial Irregularities

8. The summary of financial irregularities provided in the table below depicts how cash, procurement/stores and contract management irregularities constitute the most significant drain on the nation's financial resources and account for the bulk of total value of infractions on regional basis.

Summary of Financial Irregularities on Regional Basis for 2020

No	Regions	Cash	Payroll	Contract	Procurement/ Stores	Tax	Total
1	Ahafo	187,938.23	14,335.58	323,146.94	13,724.00	-	539,144.75
2	Ashanti	1,875,493.31	251,139.16	4,748,359.49	549,676.61	86,099.56	7,510,768.13
3	Bono East	11,526.00	41,412.26	1,107,249.31	-	5,146.53	1,165,334.10
4	Bono	570,335.63	32,389.85	29,350.00	126,030.50	6,630.41	764,736.39
5	Central	2,285,396.63	120,783.03	190,849.98	1,863,443.01	109,446.22	4,569,918.87
6	Eastern	207,859.75	57,250.06	25,180.00	883,886.88	-	1,174,176.69
7	Greater Accra	540,522.33	64,058.65	-	501,609.40		1,106,190.38
8	North East	116,334.96	-	2,466,127.62	-	-	2,582,462.58
9	Northern	164,537.81	4,625.30	-	232,859.00	23,309.33	425,331.44
10	Oti	372,819.34	38,477.40	-	21,482.85	9,790.19	442,569.78

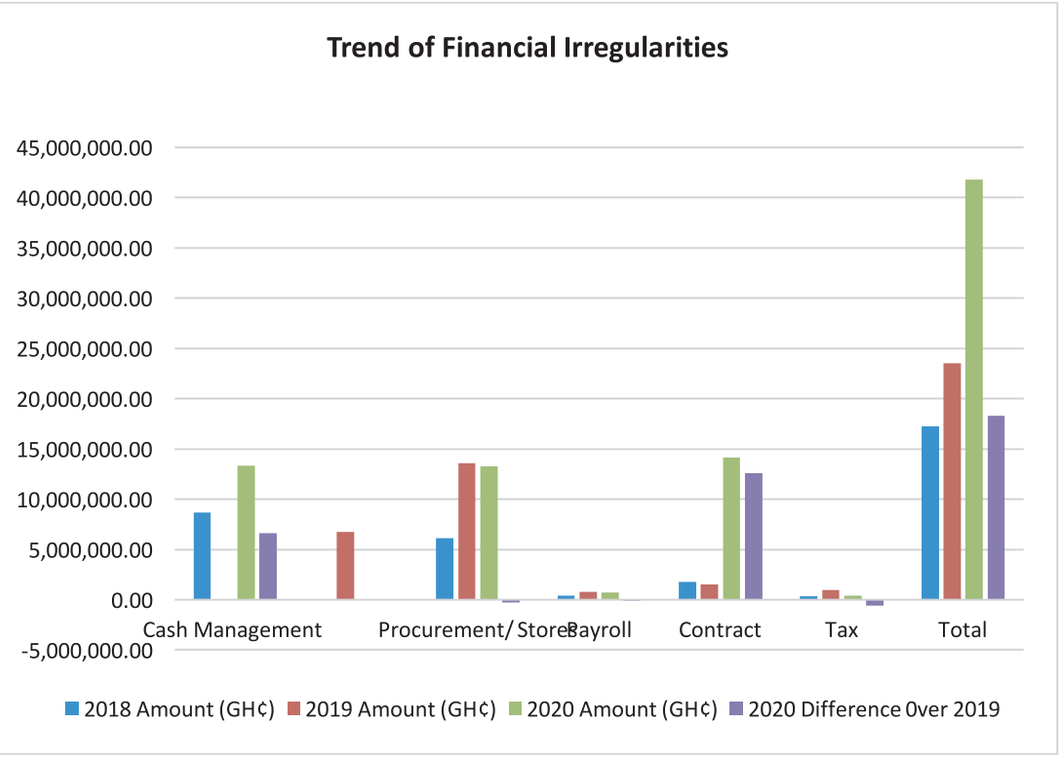
11	Savana	4,480.00	-	475,673.44	169,940.69	-	650,094.13
12	Upper East	134,315.60	5,455.40	39,429.70	883,703.78	-	1,062,904.48
13	Upper West	3,494,486.34	13,773.00	4,565,142.14	2,012,925.73	7,842.17	10,094,169.38
14	Volta	658,484.04	8,621.66		606,086.84	26,384.31	1,299,576.85
15	Western North	225,132.77	36,634.11	122,723.90	1,206,318.79	17,371.71	1,608,181.28
16	Western	2,503,129.47	-	20,844.00	4,174,458.45	84,474.82	6,782,906.74
	Total	**13,352,792.21**	**688,955.46**	**14,114,076.52**	**13,246,146.53**	**376,495.25**	**41,778,465.97**

*****The contract irregularity of GH¢14,114,076.52 was mainly due to abandoned or delayed GETFund projects valued at GH¢11,788,311.63***

Trend of Financial Irregularities

9. The table below shows the trend of irregularities identified in the various schools since 2018. Infractions in cash and contract management registered 31.96% and 33.78% increases respectively over the 2019 figures which indicates laxity by school authorities to implement audit recommendations. I advised that more efforts are needed to enforce compliance with cash and contract management laws and practices. Infractions in Procurement and Stores, Tax and Payroll experienced decrease in quantum over 2019 figures signifying efforts by School Heads to implement audit recommendations and enforce regulations and directives in those areas as shown in the table below:

No	Type of irregularity	2018	2019	2020		%
		Amount (GH¢)	Amount (GH¢)	Amount (GH¢)	Difference Over 2019	+ or - over 2019
1	Cash Management	8,690,973.72	6,713,698.31	13,352,792.21	6,639,093.90	98.89%
2	Procurement/ Stores	6,093,421.23	13,547,650.41	13,246,146.53	-301,503.88	-2.23%
3	Payroll	398,947.46	746,087.60	688,955.46	-57,132.14	-7.66%
4	Contract	1,742,522.83	1,523,213.32	14,114,076.52	12,590,863.20	826.60%
5	Tax	329,081.42	961,808.70	376,495.25	-585,313.45	-60.86%
	Total	**17,254,946.66**	**23,492,458.34**	**41,778,465.97**	**18,286,007.63**	**77.84%**



Regional Distributions of Pre-University Educational Institutions

10. The distribution of second cycle institutions in the country as at 31 December 2020 shows an increase from 758 in 2019 to 813 which is largely due to the inclusion of audit reports on Nurses and Midwifery Training Colleges which hitherto was reported under the Auditor General's Report for Ministries, Departments and Agencies. The distribution is shown in the table below:

Sch/Col	AHR	ASR	BER	BR	CR	ER	GAR	NER	NR	SR	UER	UWR	OR	VR	WN	WR	Tot
HS	11	101	21	26	55	70	36	5	24	11	20	26	14	43	12	30	505
HTS	2	17	4	9	15	19	8	4		2	7	4	8	24	4	7	134
HCS		1															1
DSHS									2			2					4
olleges	1	7	1	3	3	7	2	1	4		2	3	3	9	3	1	50
ech. ollege of du		1															1
MTC		12			5	5		1		2	5				3	4	37
ech stitutes			1	2	2	4	6				3		1	8		2	29
gric SHS	1	1		1		2					1			1			7
pecial chools	1	2	1		1	5	3		1		3	3		4		3	27
oc/Inst	2			1	1	3			4		2			1		4	18
Total	**18**	**142**	**28**	**42**	**82**	**115**	**55**	**11**	**35**	**15**	**43**	**38**	**26**	**90**	**22**	**51**	**81**

PART II

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

11. A summary of significant findings and recommendations are provided in the succeeding paragraphs in this part and on regional basis in Part III of this report.

12. Out of the 813 Pre-University Educational Institutions that were audited, 743 representing 91%, submitted financial statements as at 31 December 2020 to the Audit Service for validation in compliance with the Public Financial Management (PFM) Act, 2016 (Act 921) and the Financial Accounting Instructions (FAI) for Schools and Colleges. We recommended that the heads of the defaulting schools should comply with the PFM Act and the FAI and submit their financial statements on time for audit. Again, we urged the heads of the affected schools to organise training in financial statements preparation for those Accounting Officers who lack capacity in this area.

13. Our validation of financial statements submitted by the 743 schools disclosed that, a total of GH¢102,506,398.71 was owed by students, staff and other debtors as at 31 December 2020. Debts owed by past students amounted to GH¢89,648,867.17 representing 87% of total debt owed the schools. We recommended that managements of the institutions should put in place effective mechanisms to boost the collection of the debts.

14. At the end of the 2020 financial year, the 743 schools whose financial statements were validated, were indebted to students, suppliers and other service providers to the tune of GH¢75,531,881.32. We recommended to the managements of the institutions to honour their obligations in order to avoid

legal suits and to continue enjoying the good will and confidence of their creditors.

CASH IRREGULARITIES

15. Total cash irregularities for 2020 financial year amounted to GH¢13,352,792.21 representing 32% of total irregularities of GH¢41,778,465.97. Significant issues in the cash irregularities are provided in the paragraphs as follows:

16. Seven institutions in five regions expended GH¢2,120,216.74 on goods and services which were not captured in their approved budget for the 2020 financial year, contrary to Section 25 of the Public Financial Management Act, 2016 (Act 921). We recommend that the Spending Officers of the affected schools be sanctioned in accordance with Section 96 of Act 921 for the blatant breach of the financial laws.

17. The Management of five institutions in the Central Region overspent their budgetary allocations on Goods and Services by GH₵1,628,712.99. We recommended that the management teams of the affected institutions should ensure that they prepare realistic budgets and spend within their approved budgets to avoid budget overruns and subsequent sanctions for financial indiscipline.

18. We noted that six Schools in five regions could not account for a total revenue of GH¢289,892.00 collected as school fees, rent and other revenues in violation of Regulation 46 of the Public Financial Management Regulations, 2019. We therefore recommended that managements of the schools should recover the amount from the defaulting officers and sanction them for breach of repayment agreements.

19. In violation of Regulation 46 of the Public Financial Management Regulations, 2019, the management teams of 23 institutions in 11 regions failed to recover outstanding salary advances of GH¢346,118.95 from 110 officers. We recommended that the management of the affected institutions should recover the amount from the staff concerned and further institute measures to strengthen the rate of recovery of advances granted.

20. Managements of 41 institutions from 11 Regions failed to collect rent due of GH¢269,112.14 from 690 officers in contravention of Section 46 of the Public Financial Management Regulations, 2019. We recommended to the Heads and Accountants of the institutions to take the necessary action to immediately recover the outstanding rent from the defaulting tenants.

21. We noted that the management teams of three schools in the Upper West Region overpaid suppliers by GH¢43,564.06 contrary to Regulation 78 of Public Financial Management Regulations, 2019. We recommended for the recovery of the overpayments from the suppliers, failure of which the Headmasters and Accountants should be held liable.

22. Our review of bank reconciliations of five schools from four Regions disclosed that lodgements totalling GH¢83,133.83 were not credited to the Schools' Bank Accounts by their bankers. We recommended that the management teams of the five schools should take legal actions against the banks to recover the amounts with interest.

23. Our audit revealed that two Schools in two Regions could not access total funds of GH¢271,760.02 in their bank accounts contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921). We recommended to managements of the two schools to notify the Regulators, that is, Bank of Ghana and Apex Bank to prevail on the Banks to enable the schools access their funds.

24. Our audit disclosed that, six institutions in five Regions failed to ensure that 48 officers retired a total imprest of GH¢334,082.33 advanced to them for various official assignments contrary to Regulation 102 of the public Financial Management Regulations, 2019. In accordance with the Regulation, we recommended that the funds should be converted to personal advances to the imprest holders and recovered accordingly.

25. The management teams of 44 institutions in 10 Regions could not authenticate total payments of GH¢3,585,033.62 with the relevant supporting documents contrary to Regulation 78 of the Public Financial Management Regulations, 2019. We recommended that the Heads of the institutions and their Accountants should refund the amounts.

26. Management of 11 institutions from four Regions made total payments of GH¢585,362.76 for maintenance of official vehicles and buildings without Works Order and Performance Certificates to support the expenditures contrary to Regulation 78 of the Public Financial Management Regulations, 2019. We recommended that the amount should be recovered from the Heads and Accountants of the institutions and pay same into their respective accounts.

27. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019, Managements of 12 schools in seven Regions could not account for GH¢97,265.68 worth of fuel and other lubricants purchased. We recommended that the Headmasters, Accountants and Transport officers should refund the amount involved.

28. We noted during our reviews that, 12 institutions in four Regions made payments totalling GH¢875,252.03 on 175 occasions with physical cash to third parties for supply of goods and provision of services instead of bank transfer payments or crossed cheques. We recommended to the affected schools to ensure all future payments to third parties are processed and paid through the bank.

29. We noted that two schools in the Ashanti Region supported total payments of GH¢105,556.00 from 27 transactions with honour certificates instead of official receipts. We recommended to the Heads and Accountants of the two schools to only use honour certificates where receipts are unattainable to promote transparency and proper accountability in Public Financial Management or be sanctioned for breach of financial discipline.

30. Five institutions in two Regions could not account for GH¢100,065.07 out of total payments of GH¢233,600.44 on 66 payment vouchers to various suppliers and service providers. We recommended that the Heads and Accountants of the institutions should refund the amount of GH¢100,065.07.

31. We noted that three schools from two Regions paid a total of GH¢15,290.00 for items which were not delivered by the suppliers contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378). We recommended to Management to ensure the supply of the items by the supplier, failure of which the expenditure should be recovered from the Headmasters and the Accountants of the schools.

32. We noted that management of three Schools in Ashanti Region made payments totalling GH¢20,587.86 to third parties instead of the named payees without authority notes from them. We recommended to management of the schools to obtain evidence that the actual beneficiaries duly received the payments, failure of which, the paying officials should be held liable to refund the amount.

PROCUREMENT & STORES IRREGULARITIES

33. For the year 2020, total infractions in respect of non-compliance with Procurement and Stores Regulations was GH¢13,246,146.53, representing, 31%

of total irregularities of GH¢41,778,465.97. These infractions are presented in the following paragraphs.

34. We noted that five Schools from three Regions procured goods and services valued at GH¢1,120,644.55 without recourse to any approved procurement plan, contrary to Section 21 of the Public Procurement Act, 2003 (Act 663) as amended by Section 7 of Act 914. We recommended to the management of the seven schools to ensure that procurement plans were available and approved by the Entity Tender Committee before any procurement activity is undertaken in compliance with the Public Procurement Act.

35. Five Heads of institutions in four Regions authorised and awarded procurement for goods, works and services worth GH¢4,370,270.13 beyond their thresholds contrary to Section 6 of the Public Procurement (Amendment) Act, (Act 914). We recommended that they should be sanctioned in accordance with Section 51 of Act 914 for breach of procurement laws.

36. Management of four Schools from Upper West Region procured various items and services valued at GH¢583,239.53 from seven unqualified businesses/companies in contravention of Section 22 of the Public Procurement, 2003 (Act 663) as amended by Section 8 of the Public Procurement (Amendment) Act 914. We recommended to management to, in future, procure from only approved suppliers/businesses to avoid sanctions.

37. Managements of 49 institutions from 10 Regions made payments for goods and services totalling GH¢2,729,624.03 without seeking for alternative quotations from other potential suppliers, contrary to Section 20 of the Public Procurement (Amendment) Act 914. We recommended that they should be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended by Section 51 of Act 914 for breach of procurement rules.

38. Managements of seven schools in five regions could not account for store items valued at GH¢235,975.85 contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921). We recommended recovery of the amounts from the Headmasters and the Accountants of the Schools.

39. Our audit revealed that 4,360 staff and students from 19 schools in four Regions failed to return 11,360 text books valued at GH¢358,183.00 to the various institutions. We tasked the Heads of the schools to ensure the books are returned immediately to the schools, or the value of the books should be recovered from the defaulters, and further institute measures to ensure that all borrowed/issued books are returned at the stipulated time so as to avert recurrence of this anomaly.

CONTRACTS/ASSETS IRREGULARITIES

40. Contract irregularities for the year under review accounted for GH¢14,114,076.52 or 34% of the total irregularities of GH¢41,778,465.97. The following are the notable contract/assets management infractions for the year under review:

41. Three Schools from three Regions paid a total of GH¢112,352.00 for portions of contracts that were not executed by contractors. We recommended that the Heads of the schools should ensure the unexecuted works are duly executed, failing which the Heads and their Accountants should be jointly held liable for the amount.

42. We noted that, five schools from three Regions have not put to use various assets valued at GH¢524,070.60 in violation of Section 52 of the Public Financial Management Act, 2016 (Act 921). We recommended that the Heads should ensure the assets are put to put to their intended use.

PAYROLL IRREGULARITIES

43. Total payroll irregularities captured amounted to GH¢688,955.46, representing 2% of the total irregularities of GH¢41,778,465.97. Notable infraction among them is provided in the paragraph as follows:

44. The Management teams of 44 institutions in 13 Regions paid unearned salaries of GH¢650,735.13 to 94 separated staff in contravention of Regulation 92 of the Public Financial Management Regulations, 2019. We recommended that the Heads of the institutions and the salary validators should refund the amount if the unearned salaries could not be recovered from the beneficiaries or the next of kin of the separated staff.

TAX AND SSNIT IRREGULARITIES

45. Infractions on Tax and SSNIT laws registered the least irregularity valued at GH¢376,495.25 or approximately 1% of the total irregularities of GH¢41,778,465.97. The significant issues among them are as follows:

46. Managements of 31 Institutions from 10 Regions failed to withhold taxes of GH¢123,809.44 on payments for goods and services contrary to Section 116 of the Income Tax Act, 2015 (Act 896). We recommended that the accountants of the institutions should pay the total amount to the Commissioner-General of the GRA and recover same from the payees in accordance with Section 117 (5) of the Income Tax Act, 2015, (Act 896).

47. We noted that 18 schools in seven Regions failed to remit withheld taxes of GH¢173,193.08 to the GRA contrary to Section 117 of the Income Tax Act, 2015 (Act 896). We recommended that, the Headmasters and Accountants of these institutions should remit the tax of GH¢173,193.08 to the Ghana Revenue Authority to avoid penalty charges.

48. We noted that, six Schools from two Regions paid total VAT of GH¢33,359.67 on procurement of goods and services without obtaining VAT invoices/receipts in contravention of Section 41 of the VAT Act, 2013 (Act 870). We recommended to managements of the affected schools to ensure that VAT invoices are obtained for VAT payments to ensure proper accountability of VAT revenues.

49. We noted that two school in Western Region failed to remit Social Security contributions of 22 temporary staff totalling GH¢9,845.50 to SSNIT, contrary to Section 3 of the National Pensions Act, 2008 (Act 766). We recommended to managements of the schools to ensure that the employees' contributions are remitted to SSNIT or be held liable for any penalty that may be imposed on them for the delay.

OTHER MATTERS

50. We noted that, 79 GETFund and other special funded projects under construction in 27 institutions in eight Regions had been delayed or abandoned for periods up to 14 years contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921). We recommended to managements of the institutions to pursue the funding sources to provide the necessary funding for completion of the projects and to ensure funds already spent on the projects are not wasted.

51. The managements of two schools from two Regions could not produce 9 laptop computers and accessories for our inspection contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921). We recommended that management should recover the laptop computers, failing which, their market values should be recovered from the officers responsible for the loss.

52. We noted that 25 schools in five Regions owe utility bills amounting to GH¢3,471,063.51. To avoid being disconnected and making teaching and

learning not conducive under the circumstance, we recommended to the Heads to liaise with the Director General of the Ghana Education Service to release funds for the settlement of the bills.

53. We noted during our review of assets that two Schools in two regions do not have Title Deeds to lands on which the schools are situated to secure the ownership of these lands. We recommended to managements of the schools to ensure that Title Deeds are acquired to secure the schools' ownership of the lands.

54. Our audits revealed that the National Buffer Stock Company Limited failed to replace quantities of various commodities returned by three Senior High Schools in the Ashanti Region during the outbreak of the COVID-19 pandemic. The Company also undersupplied items to three other Senior High Schools in the same Region. We recommended that the respective managements of the schools should pursue the Company, through the Regional Directors of Education, for the supply of the items.

55. The National Buffer Stock Company Limited continued to make supplies to the schools without invoices to indicate costs. We recommended that the Ministry of Education should come to the assistance of the schools to enable them receive invoices for supplies from the company to facilitate preparation of reliable Financial Statements.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS ON REGIONAL BASIS

AHAFO REGION

Introduction

56. There were 17 Pre-University Educational Institutions in the Ahafo Region. The classification is provided below:

Type of Institution	Number
Senior High Schools	11
Colleges of Education	1
Senior High Technical Schools	2
Special Schools	1
Vocational Schools	2
Total	**17**

57. All the 17 institutions submitted their annual accounts and financial statements for validation within the statutory deadline of 28 February 2021.

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

58. The Accountant of Derma Senior High School could not account for GH¢8,625.00 out of total bursary payments of GH¢18,000.00. We recommended for the recovery of the outstanding amount from the accountant.

59. The Accountant of OLA Girls Senior High School paid GH¢3,824.00 meant for 39 officers to one beneficiary without requesting for authority notes from the 38 others. We recommended that, the accountant should produce the authority notes from the beneficiary officers or refund the amount.

60. Three institutions paid a total of GH¢216,406.84 for works and repairs without evidence to provide assurance of satisfactory completion of work done. We recommended that the amount of GH¢216,406.84 should be recovered from the Headmasters and the Accountants.

61. The Headmaster of Bomaa Senior High School engaged and paid GH¢8,230.00 as remuneration to four causal workers without obtaining the necessary approval from the Ministry of Education or the Governing Board. We recommended to the headmaster to regularize their engagement or terminate the appointments to avoid sanctions.

62. Management of Sankore Senior High School made physical cash payments of GH¢83,971.00 to suppliers and other third parties instead of effecting payments through electronic transfer or cheque as required. To ensure transparency in the School's Financial Management System, we recommended that all payments to third parties should be made through electronic transfers or the use of crossed cheques.

63. Management of St. Joseph's College of Education failed to recover a total advance of GH¢11,250.00 granted to 21 staff of the College. We recommended to the accountant to immediately recover the outstanding advances from the beneficiaries.

64. Management of Ahafoman Senior High School failed to collect total rent of GH¢1,885.00 from ten occupants thereby denying the school funds for maintenance. We recommended to management to immediately recover the rent arrears of GH¢1,885.00 from the occupants without further delay.

65. Management of ST. Joseph's College of Education spent GH¢73,895.10 on construction of Lecture Theatre but failed to provide total expenditure to date on the project which was valued at GH¢199,859.00. To ensure transparency,

effective monitoring, excessive payments and proper accountability, we recommended to management to keep a register to track every expenditure made on the project.

66. Management of ST. Joseph's College of Education engaged the services of Amasko Enterprise to provide Labour for the construction of a New Lecture Hall at a cost of GH¢32,845.00 without an official contract of engagement. We recommended that management should complete a Service Level Agreement with Amasko Enterprise to ensure effective and efficient execution of the contract.

67. We noted payment of unearned salaries of GH¢1,982.08 and GH¢4,123.50 to two separated staff of Bechem School for the Deaf and Boakye Tromo Senior High Schools respectively. We recommended that the Heads of the institutions and the salary validators should refund the amount if the unearned salaries could not be recovered from the beneficiaries or their next of kin.

68. Management of Bechem Presby Senior High School could not account for fuel and lubricants purchased amounting to GH¢8,264.00. We recommended for the recovery of the amount from the Headmaster and the Accountant.

69. Management of Ahafoman Senior High School could not produce a 49-inch flat screen TV at the staff common room for audit inspection. We recommended that management should take the necessary action to retrieve the TV, or officers whose negligence led to the loss of the TV should be made to pay for the market value of the set.

70. Management of Sankore Senior High School could not account for stores worth GH¢13,724.00. We recommended that the Headmaster, Accountant and the Store-Keeper should jointly account for the lost stores.

71. Our audit at Yamfo Vocational Training Institute revealed that, only 15 out of 52 computers were fully functional and serving a population of 260 students. We recommended to management to liaise with the Ministry of Education to retool the Laboratory with modern computers that will serve the needs of the students.

DETAILS OF FINDINGS

FINANCIAL REPORTING

Annual estimates

72. The institutions relied on GoG quarterly releases by the Regional Director of Education as the main GoG grants approved estimates. All the institutions however, failed to prepare estimates for their IGF for approval by their Board of Governors as provided for by Part II of the Financial and Accounting Instructions (FAI) for Secondary schools and Training colleges.

State of Accounts

73. The Ahafo and Bono East regions were created after they were carved out of the then erstwhile Brong Ahafo Region with effect from February 2019. This annual report is therefore the second to be presented by the Auditor-General on the Pre-university Educational Institutions under the Ahafo Region.

74. For the 2020 financial year, all the 17 institutions representing 100%, submitted their accounts and were duly validated and annual reports issued thereon in compliance with Section 80(1) of the Public Financial Management Act, 2016 (Act 921)

Operational results

75. The total revenue that accrued to the 17 institutions in the 2020 financial year was GH¢70,950,218.30. They however incurred a total expenditure of

GH¢71,656,743.78 resulting in an overall net deficit of GH¢706,525.48. A summary of the income and expenditure of the 17 institutions is shown below:

Details	Income	Expenditure	Surplus/Deficit
GOG.	58,029,062.09	58,029,062.09	0
Free SHS	8,403,876.10	8,550,183.97	(146,307.87)
Boarding	3,481,807.78	3,942,427.50	(460,619.72)
GETFund/SEIP	854,298.25	901,168.12	(46,869.87)
Subsidy	84,531.81	65,516.17	19,015.64
Donations and Others	96,642.27	168,385.93	(71,743.66)
Total	**70,950,218.30**	**71,656,743.78**	**(706,525.48)**

Receivables (Debtors) - GH¢1,346,296.93

76. Total indebtedness of students, and staff debtors to the institutions for the 2020 financial year was GH¢1,346,296.93. The breakdown is shown in the table below and the details are attached as Appendix 'AH1'.

Type	Amount-(GH¢)	Percentage
Students	1,336,395.93	99.26
Staff	9,901.00	0.74
Total	**1,346,296.93**	**100**

77. As a result of ineffective and inefficient methods in collection of fees at the schools, a significant amount of GH¢1,336,395.93 representing 99.26% of total debtors was owed by students.

78. We recommended to the heads of the affected institutions to put in place proper fee collection mechanisms to ensure that all the outstanding fees are collected to avoid disruption of academic work. Steps should also be taken to

collect all the debts in compliance with Part I, Section 2(M) of the FAI for schools and colleges.

Payables (Creditors) - GH¢503,026.59

79. At the end of the 2020 financial year, the accounts of the 17 institutions disclosed a creditors figure of GH¢503,026.59. The breakdown is shown in the table below with the details attached as Appendix 'AH2'.

Type	Amount-(GH¢)	Percentage
Students	938.00	0.19%
Suppliers	502,088.59	99.81%
Total	**694,042.25**	**100**

80. We recommended to managements of the Institutions to honour their commitments promptly to their creditors to avoid payments of judgment debts and also to maintain trust and confidence of their creditors.

MANAGEMENT ISSUES

CASH IRREGULARITIES

Unaccounted student bursaries - GH¢8,625.00

81. Section 7 of the Public Financial Management Act, 2016 (Act 921) requires a principal spending officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity.

82. However, we noted during the examination of the SEIP records of Derma SHS that, the accountant made bursary payments of GH¢18,000.00 to students via a payment voucher dated 31/03/2020, but accounted for only GH¢9,375.00 resulting in a balance of GH¢8,625.00 unaccounted for.

83. Negligence on the part of management caused the anomaly.

84. We could therefore not ascertain whether the amount drawn under the programme was utilized for the purpose it was intended for.

85. We recommended that the Headmaster and the Accountant should jointly refund the total amount of GH¢8,625.00

Unreceipted payments GH¢3,824.00

86. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378) states among others that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that, relevant and appropriate supporting documents exists.

87. We noted that, the Accountant of OLA Girls Senior High School, Kenyase disbursed an amount of GH¢3,824.00 as staff motivation, exam committee and standing order committee allowances to 39 officers for 2020. This was however received and signed by one officer on behalf of the 38 others without authority note from them.

88. In the absence of these Authority Notes, we could not confirm if the total amount of GH¢3,824.00 was actually received by the beneficiaries.

89. We therefore recommended that the Headmaster and Accountant should obtain the necessary confirmation of receipt of the payments from the actual beneficiaries or recover the amount involved from the payee, failing which, they should be held liable for loss of public funds.

Payments without works order and certificates of completion of satisfactory work done-GH¢216,406.84

90. Three Institutions spent a total amount of GH¢216,406.84 on maintenance and repairs of vehicles and official buildings, but failed to support the payments with Works Order and Job Completion Certificates as required by Regulation 78 of the Public Financial Management Regulations, 2019, (L.I. 2378). The details are shown below:

Institution	NO. of PVs	Amount-GH¢
Acherensua SHS	21	94,826.97
Gyamfi Kumanini SHS	36	61,952.12
Bechem Presby SHS	16	59,627.75
Total	**73**	**216,406.84**

91. We attributed the lapse to weaknesses in internal controls which could be exploited to the disadvantage of the institutions.

92. In the absence of works order and completion certificates, there is the risk of paying for unexecuted and unsatisfactory works.

93. We recommended to the respective Heads of the Institutions to ensure that, all future supply of works, goods and services are properly certified before payment is made.

Engagement of casual staff without authorisation-GH¢8,230.00

93. Section 25 of the Public Financial Management Act, 2016 (Act 921) requires that a Principal Spending Officer or any other officer shall not commit Government to a financial liability unless that officer is specifically authorized to do so.

94. We noted that the Headmaster of Bomaa Senior High School authorised and paid an amount of GH¢8,230.00 as monthly remuneration to four engaged causal workers for the period January to December 2020, who were engaged without approval from the Ministry of Education or the Governing Board.

95. The lapse occurred as a result of management's failure to seek approval from the appropriate authorities before engaging the casual staff.

96. The irregularity has resulted in the payment of unauthorized wages by the school.

97. We recommended to the headmaster to seek approval from the Ministry of Education through the Governing Board to regularize their engagement or terminate their appointment to avoid sanctions.

Cash Payments to third parties-GH¢83,971.00

98. Regulation 83 of the Public Financial Management Regulations, 2019 (L.I. 2378) prescribes that, all payments for expenditure of covered entities shall be made by electronic transfer or cheques for third party transactions.

99. On the contrary, management of Sankore Senior High School made cash payments of GH¢83,971.00 to three suppliers instead of electronic transfer or direct cheque payments to their accounts.

100. The practice does not enhance transparency in payments to third parties which could lead to misappropriation or diversion of funds, and multiple payments.

101. We recommended management to ensure that all payments to third parties are made through crossed cheques in their names instead of cash.

Outstanding Advances-GH¢11,250.00

102. Regulation 51 of the Public Financial Management Regulations, 2019 (L.I. 2378) places responsibility for the collection of public and trust moneys on the Principal Spending Officer.

103. We noted that advances totalling GH¢11,250.00 granted to 21 staff of ST. Joseph College of Education were still outstanding after the lapse of the agreed repayment period.

104. The delay in the repayment was due to the accountant's failure to put in place effective measures in recovering the advances from the beneficiaries.

105. The non-recovery of the advances could deny other officers from assessing the funds, and could also lead to loss of funds to the school.

106. We recommended to the Principal to ensure immediate recovery of the amount from the defaulters and further institute measures to strengthen the rate of recovery of advances granted.

Rent arrears -GH¢1,885.00

107. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) enjoins a principal spending officer to ensure that non-tax revenue is efficiently collected.

108. We noted that, 10 occupants of Ahafoman Senior High Technical School Bungalows defaulted in rent payment of GH¢1,858.00 for 2019 and 2020 academic years.

109. The School has been denied rent revenue to maintain the bungalows.

110. We recommended that efforts should be made to recover the rent arrears of GH¢1,885.00 from the occupants and stringent measures put in place to ensure prompt payment of rent.

CONTRACT IRREGULARITIES

Failure to maintain payment register for the construction of New Lecture Theatre- GH¢73,895.10.

111. Section 7 of the Public Financial Management Act, 2016 (Act 921) states among other things that, the Principal Spending Officer shall establish an effective system of risk management, internal control and internal audit in respect of resources and transactions of a covered entity.

112. Our audit disclosed that the accountant of ST. Joseph College of Education failed to maintain a project register to monitor expenditures on the construction of lecture theatre with an estimated cost of GH¢199,859.00 for which the school paid GH¢73,895.10 for the year under review**.**

113. We were therefore unable to determine date of commencement, expected date of completion and total payment to date.

114. In our view the action of management could result in excess spending, fictitious payments and delays in the completion.

115. We recommended to management to maintain a register as a control measures to monitor the execution of the project.

Contract Payment without Agreement-GH¢32,845.00

116. Regulation 78 of the Public Financial Management Regulations, 2019, (L.I. 2378), states among other things that A Principal Spending Officer of a covered

entity shall be responsible for ensuring in respect of each payment the validity, accuracy and legality of the claim for payment.

117. Management of ST. Joseph College of Education engaged the services of Amasko Enterprise to provide Labour for the construction of new lecture hall at a total cost of GH¢32,845.00. The total amount paid in respect of the service as at May 2020 was GH¢18,920.00. However, management did not sign any service level agreement to bind the parties to facilitate effective monitoring.

118. The audit team was also unable to review and evaluate the terms and conditions alongside actual performance of the contract. Furthermore, the college will have no locus to hold the company responsible in an unlikely event of non-performance.

119. We recommended management completes a service level agreement with Amasko Enterprise to ensure effective and efficient execution of the contract.

PAYROLL IRREGULARITIES

Unearned salaries-GH¢6,105.80

120. Regulation 92 of the PFMR, 2019 (L.I. 2378) requires among others that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that.

121. Contrary to the above, we noted during the review of payroll that Heads of two institutions failed to ensure the immediate stoppage of salaries of two separated staff resulting in the payment of unearned salaries of GH¢6,105.80 to them. Details are shown below:

Institution	Name	Reason	Period	Amount-GH¢	Amount refunded - GH¢	Amount outstanding-GH¢
Bechem School for the Deaf	Gabriel Lamas	Death	1/6/2020-31/8/2020	1,982.08	Nil.	1,982.08
Boakye Tromo SHS	Kyere Isaac	Vacation of post	1/10/2019-31/10/2020	25,123.50	21,000.00	4,123.50
Total				**27,105.58**	**21,000.00**	**6,105.80**

122. We attributed the cause of this lapse to lack of effective control over the payroll and laxity on the part of management and the officers who validated and approved the monthly salaries of the officers.

The State has therefore lost an amount of GH¢6,105.8 as a result of the unearned salary paid to the separated staff.

123. We recommended that the Heads of the institutions and the salary validators should refund the amount if the unearned salary could not be recovered from the beneficiaries or the next of kin of the separated staff.

Fuel purchases not accounted for-GH¢8,264.00

124. Regulation 78 of Public Financial Management Regulations, 2019, (L.I. 2378) stipulates that a Principal Spending Officer shall ensure in respect of each payment that there is evidence of services received and any other supporting documents exists.

125. Contrarily, Management of Bechem Presby Senior High School made five payments totalling GH¢8,264.00 in respect of fuel and lubricants but failed to account for the purchases in the respective log books to authenticate the payments.

126. We were therefore unable to confirm that the fuel purchased was used for official purposes.

127. We recommended that the Headmaster and the Accountant should account for the total amount of GH¢8,264.00.

PROCUREMENT /STORES IRREGULARITIES

Unaccounted stores - GH¢13,724.00

128. Section 52 of Public Financial Management Act, 2016 (Act 921) states amongst others that, a Principal Spending Officer shall maintain adequate records of government stores. The Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

129. We noted that, the management of Sankore Senior High School purportedly bought and used various store items costing GH¢13,724.00 but could not account for them with the relevant store records such as Store Receipt

Voucher (SRV), Store Issue Voucher (SIV), Store Ledgers and others to provide evidence of their receipt and usage.

130. This lapse could lead to non-delivery, pilferage or diversion of store items. As a result, we could not confirm the genuineness of the transactions and whether the items were procured and used in the interest of the Institution.

131. We recommended that, the total amount of GH¢13,724.00 should be recovered from the Headmaster and the Accountant.

ASSETS MANAGEMENT

Missing 49'' LG flat screen TV

132. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921) management of Ahafoman Senior Technical School could not produce a 49" LG Flat Screen TV set located at the Staff Common room for audit inspection. Management alleged that the TV was stolen and, therefore, instituted a committee to investigate the theft Management, however, failed to report the theft to the police for investigations as required by law.

133. We attributed the anomaly to poor supervision, inadequate security over assets and weak internal controls at the school.

134. We recommended to management to step up their investigation to recover the TV set, failing which the market value should be recovered from the occupants of the Staff Common Room.

Faulty computers at ICT laboratory

135. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the institution under the care of the

principal spending officer and shall ensure that proper control system exist for the custody and management of the assets.

136. Our audit at Yamfo Vocational Training Institute disclosed that out of the 52 computers at the ICT laboratory, 20 of them have broken down and are irreparable, 17pieces are moderately functioning but with various defects, thus making them unreliable for teaching and learning purposes. Only 15 computers are fully functional serving a population of 260 students.

137. The lapse occurred as a result of poor handling of the computers by students and management's failure to inadequately maintain the computers frequently.

138. We recommended to management to liaise with the Ministry of Education to retool the Laboratory with modern computers that will serve the needs of the students.

OTHER MATTERS

Unpaid Utility Bills –GH¢70, 119.23

139. We noted that Yamfo Vocational training institute owe Volta River Authority and Ghana Water Company an amount of GH¢27,648.00 and GH¢36,187.33 respectively as at December 2020.

140. Management attributed the lapse to the inability to collect fees owed by students which contains components of water and electricity charges.

141. The lapse could result in disconnection of power and water supply to the institute which could adversely affect teaching and learning, and eventually lead to closure of the school.

142. We recommended to management to liaise with the NVTI directorate for the settlement of the bills.

Lack of infrastructure at SDA Senior High School

143. The Sunyani SDA Senior High School, was established by the Penkwase SDA church in 2004 as a private Senior High School. It was absorbed by the Government in 2016 into the public system.

144. Our physical inspection of the school revealed lack of significant infrastructural facilities such as Assembly Hall, Dining Hall, Library, a well-equipped ICT and Science Laboratories, and adequate dormitories for the students.

145. The inadequate infrastructure could adversely impact on students' performance and could also affect the willingness and desire of students who are placed there to stay.

146. We advised management to formally channel these challenges through the Municipal Director of Education to both the Regional Director and the Minister of Education for redress. Also, management and the Board of Governors of the school should appeal to both the Traditional Council and the District Assembly for assistance in improving the School's infrastructural challenges.

ASHANTI REGION

Introduction

147. During the year under review, 142 Pre-University Educational Institutions operated in the region. The summary of categories of the institutions is as follows:

No.	*Type of Institution*	*Number*
1	Senior High Schools	101
2	Senior High/Technical Schools	17
3	Senior High Commercial Schools	1
4	College of Education	7
5	Technical Colleges of Education	1
6	Agric Senior High Schools	1
7	Special Schools	2
8	Nursing and Midwifery Training College	12
TOTAL		**142**

148. Out of the 142 institutions 126 submitted their annual accounts and financial statements for validation within the statutory deadline of 28 February 2021.

149. The number of pre-university institutions in the Region increased from 129 in 2019 to 142 during the 2020 financial year because of the inclusion of Nursing and Midwifery Training Colleges which hitherto was reported on under Ministries Departments and Agencies.

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

150. Below is the summary of significant findings and recommendation made during the audits:

151. Payments made by nine institutions to various suppliers and service providers totalling GH¢697,419.06 were not supported with the relevant expenditure documents. We recommended for the refund of the expenditure of GH¢697,419.06 by the Headmasters and Accountants to the schools.

152. We noted that management of Mampong Nursing and Midwifery College, Mampong failed to present for audit inspection, three payment vouchers used to make payments totalling GH¢23,985.00. We recommended that the spending officer and the accountant should refund the GH¢23,985.00 to the school.

153. We noted that four Senior High Schools did not account for fuel purchases of GH¢32,512.00 in the vehicle log books. We recommended that, the respective Headmasters and Accountants of the schools should be held liable for the amount.

154. We noted that management of three Schools made payments totalling GH¢20,587.86 to third parties without supporting them with authority notes from the payees named on the payment vouchers. We recommended to the managements of the schools to provide evidence that the named payees duly received the payments, failure of which, the paying officials should be held liable to refund the amount of GH¢20,587.86.

155. Total lodgements of GH¢17,925.70 made into Agogo State Senior High School accounts have since not been credited to the School by its bankers. We recommended to management to ensure the School's accounts are duly credited with the amounts, failing which they should consider instituting legal actions to recover the amounts from the banks.

156. We noted that assorted food items from the National Buffer Stock Company to Konongo-Odumase SHS were under supplied by 65kg. We recommended to the Headmaster to liaise with National Buffer Stock Company to ensure that the Suppliers make up for the supplies or refund its current value to the school.

157. The Headmaster of Bosome Freho SHS misapplied GH¢6,000.00 of grants for Free Senior High School on payment of CHASS dues and retirement contribution of a member of CHASS. We recommended that the Headmaster Mr. Appiah James should refund the GH¢6,000.00 misapplied into the school's account.

158. Managements of St. Hubert Seminary SHS and Yaa Asantewaa SHS abused the use of Honour Certificates by supporting 27 transactions totalling GH¢105,556.00 with honour certificates although official receipts were obtainable to substantiate the payments. We recommended to the managers to ensure that future transactions of such nature are supported with official receipts from the payees.

159. We noted that the Headmistress of Esaase Bontefufuo SHT school, Madam Margaret Oye Koranteng failed to disburse SEP bursary of GH¢6,000.00 to six Student beneficiaries. We urged the Headmistress, Madam Margaret Koranteng to take the necessary action to enable the beneficiary students access the funds.

160. The management of Asuoso Senior High School and four other Schools made cash payments to staff and other suppliers totalling GH¢396,514.01 vide 78 payment vouchers. We recommended that the respective managers of the schools should ensure that subsequent payments are made through electronic transfers and crossed cheques or sanctioned for financial indiscipline.

161. We noted that management of Mampong Technical College of Education paid a total amount of GH¢48,988.00 as sitting allowances to the College Council Members without obtaining approval from the Ministry of Finance for rates applicable to the College. We recommended that management should seek approval from the Ministry of Finance for the rate applied or refund a total amount of GH¢48,988.00 into the College's account.

162. Our examination of the advances' ledgers of St. Patrick's Midwifery and Training School and School of Dispensing Optics, Oyoko revealed that, total salary advances of GH¢52,013.50 granted to eight members of staff had not been recovered. We recommended to the managements to take the necessary actions to ensure immediate recovery of the advances, failing which the Principals who are the approving authorities be held liable for refund of the outstanding salary advances.

163. The managements of Mampong Nursing and Midwifery College and eight other schools paid a total amount of GH¢179,579.25 for various activities that were not realized. We recommended that the Principals and their Accountants should be held jointly liable for the amount paid.

164. We noted that Mampong Technical and St. Monica's Colleges of Education, Mampong could not account for application fees of GH¢233,520.00 for the 2020/2021 academic year which was withheld by PRINCOF based on a standing agreement. We recommended that in the absence of a Ministry of Education approved legal framework agreement between the colleges of Education and PRINCOF the managements of the two colleges should recover the amounts withheld from PRINCOF.

165. Managements of six institutions failed to ensure that 58 members of staff paid their rent promptly resulting in an outstanding rent of GH¢21,470.00. We recommended to the Heads of the institutions to recover the amount directly from the salaries of defaulting tenants

166. Contrary to Public Procurement procedures, the management of Collins Senior High School purchased Tata Engine, Risograph Machine and a Fridge at total value of GH¢41,331.00 without preparing a Technical Evaluation Report to justify their choices. We recommended sanctions to the officers involved for breach of procurement laws in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

167. We observed that Six schools paid a total of GH¢257,959.50 vide 87 payment vouchers on works and repairs without certificates of work done. We recommended that the amount should be refunded by the Headmasters and Accountants.

168. Our audit disclosed that management of St. Joseph SHTS procured various items amounting to GH¢5,470.00 but failed to account for them in the store records as well as their final usage. We recommended for the recovery of GH¢5,470.00 from the Headmaster, Accountant and Storekeeper.

169. Six schools procured goods and services totalling GH¢278,848.01 without sourcing for competitive quotations from other Suppliers. We recommended for appropriate sanction of the officers involved in the procurement transactions in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

170. We noted that, the National Buffer Stock Company failed to replace quantities of various commodities returned by three Senior High Schools during the outbreak of the COVID-19 pandemic because the items were near expiry. We recommended that the respective managements of the schools should pursue replacement of the commodities through the Regional Director of Education.

171. We found during the audit that, the National Buffer Stock Company Limited continue to make supplies without invoices to indicate the prices. We recommended that the Ministry of Education should come to the assistance of the schools to enable them receive invoices for supplies from the company.

172. Our audit disclosed that six institutions paid unearned salaries totalling GH¢249,982.36 to 15 separated staff and failed to recover the amounts as required. We recommended that the Heads of the institutions and the salary validators should refund the payments if the unearned salaries could not be recovered from the beneficiaries or the next of kin of the separated staff.

173. Our audit revealed that management of Wiafe Akenten Secondary School paid the night watchman Mr. Paul Anaba below national minimum wage by GH¢109.14 per month. We recommended to management of the school to ensure that the lawful amount and all arrears due are paid to Mr. Paul Anaba to avoid court action against the school.

174. We noted that six schools failed to withhold tax of GH¢32,466.55 whilst two others did not remit tax withheld of GH¢27,993.80 to the GRA. We recommended that the unremitted tax should be immediately paid to GRA whilst the respective Heads and their accountants should personally pay the tax not withheld to the GRA.

175. Bodwesango Senior High School and two other schools paid total VAT of GH¢25,639.21 on goods and services valued at GH¢854,640.47 from entities without obtaining VAT invoices/receipts in contravention of Section 41 of the Value Added Tax (VAT) Act, 2013 (Act 870). We recommended that the Heads and their Accountants should recover the VAT amounts and pay to the GRA or be held responsible for it.

176. Management of Namong Senior High Technical School failed to utilize student Bunk Beds and Mattresses valued at GH¢194,241.60. We recommended to management to endeavour to utilize the items for the students to derive the intended benefits of these items.

177. Our review of seven payment vouchers of Presby Nursing and Midwifery Training College, Mampong, revealed that management failed to maintain a contract register to record a total amount of GH¢471,281.87 paid to three

contractors for execution of projects at the college. We recommended to management to procure and maintain a contract register to record details of all on-going and future projects.

178. The Headmistress of Bodwesango Senior High School authorized and paid GH¢5,048.68 for replacement of vehicle parts of official Vehicles but failed to produce the replaced parts for inspection. We recommended that the Headmistress should refund the GH¢5,048.68 to the school.

179. We noted that, teachers and students of three schools failed to return 628 borrowed textbooks. We therefore tasked the Heads of the schools to ensure that the books were returned with immediate effect.

180. We found during the audit of Adu Gyamfi Senior High School that a digital camera and eight Laptops were allegedly stolen. We recommended to management to cooperate with the Police to apprehend the culprits and retrieve the items and further tighten security on campus to prevent future occurrence.

181. We noted that Konadu Yiadom Catholic Senior High School lacked an Assembly Hall, Teachers' bungalow and an Administration Block. We encouraged management to write to the Director General of Ghana Education Service, through the Regional Director to appeal for assistance in that regard.

182. We noted encroachment on the land of Gyaama Pensa SHTS and Simms Senior High School by private developers. We urged the Heads to appeal to stakeholders including the District Assemblies and the Ghana Education Service to assist the schools to protect the rest of the land from encroachment.

183. We noted that, a staff residential storey building at Konongo-Odumase Senior High School was in a deplorable state. We urged management to take the necessary steps to source for funding to renovate the residential building to motivate the teachers and workers who are occupying the facility and also protect life and property.

184. We noted that Asanteman SHS library lacks books and library facilities. We recommended that management should engage stakeholders to assist the school to improve the state of the library as well as well as have it stocked for students to read and research.

185. Our audit of Tepa Senior High School revealed that two buses have broken down left at the mercy of the weather. We recommended to management to carry out assessment to determine the possibility of economic repairs or take the necessary steps to dispose them of to avoid further deterioration.

186. We noted that 23 GETFund projects at 13 schools were abandoned and five others delayed. We recommended to the heads of the institutions to liaise with the Ministry of Education and GETFund to complete the projects to solve the accommodation problems of the institutions.

DETAILS OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Annual Estimates

187. The institutions continued to record quarterly allocations of funds from the Regional Directorate as their GOG approved estimates.

State of the Accounts

188. Out of 142 institutions in the Ashanti Region 133 prepared and submitted their annual financial statements for validation and certification before the statutory deadline of 28 February 2021 as stipulated by Section 80(1) of the Public Financial Management Act, 2016 (Act 921). We however had to return some of the Financial Statements for correction of errors. We urged the Accountants of the Institutions to be diligent in the preparation of their financial statements, so that errors and misstatements would be minimized.

Operational Results

189. The total revenue that accrued to the 133 institutions in the 2020 financial year was GH¢645,645,839.13. They however incurred a total expenditure of GH¢662,277,892.34 resulting in an overall net deficit of GH¢16,623,533.21. A summary of the income and expenditure of the 133 institutions is shown below:

No.	Item	Income GHC	*Expenditure* GHC	*Surplus/Deficit*
1	GOG	521,128,232.68	518,464,331.84	2,663,900.84
2	BOARDING	14,183,438.61	16,729,327.51	(2,545,888.90)
3	FREE SHS	99,594,618.94	96,250,427.32	3,344,191.62
4	PROGRESSIVELY FREE	228,368.86	20,750,298.60	(20,521,929.74)
5	SEIP	3,279,992.15	3,422,292.43	(142,300.28)
6	HIPC FUND	1,885,181.44	2,067,194.83	(182,013.39)
7	MISCELLANEOUS	5,346,006.45	4,594,019.81	760,506.64
	TOTAL	**645,645,839.13**	**662,277,892.34**	**(16,623,533.21)**

190. The Deficit of the respective institutions totalling GH¢16,623,533.21 was transferred to the individual schools' reserve funds.

Sundry Receivables (Debtors)

191. Below is a summary of the receivables figure of GH¢10,393,417.27 which was owed to the institutions by students, staff and other debtors as of 31 December 2020. The summaries are provided below and the details attached as Appendix 'ASH1'.

No.	***Debtors GHC***	***Amount GH¢***	***Percentage %***
1	*Students*	9,629,269.64	93
2	*Staff*	15,830.00	0.2
3	*Others*	748,317.63	6.8
	Total	**10,393,417.27**	**100**

192. Due to inefficient fee collection mechanism at the schools, a significant amount of GH¢9,629,269.64 representing 93% of the total debtors was owed by students who have completed. Retrieval of the debts therefore poses a serious challenge to the schools.

193. Heads of institutions attributed the huge students' indebtedness to the GES directive to heads of schools not to expel students for non-payment of fees.

Sundry Payables (Creditors)

194. The schools were indebted to students, and suppliers and service providers to the tune of GH¢5,970,975.57 for the year under review. A summary of the sundry creditors is provided below while the details are attached as Appendix 'ASH2'.

No.	Creditors	Amount GHC	Percentage (%)
1	Students	652,580.52	11
2	Others	5,318,395.05	89
	Total	**5,970,975.57**	**100**

195. The institutions owed a total amount of GH¢5,318,395.05 or 89% of the Sundry Creditors to suppliers of goods and services. This situation arose largely due to Government's late release of funds in order to settle obligations which fall due.

196. We advised management of the institutions to endeavour to honour their obligations as and when they fall due in order to avoid any penalties and also to continue to enjoy the good will and confidence of their creditors.

MANAGEMENT ISSUES

CASH *IRREGULARITIES*

Unsupported Payments - GH¢697,419.06

197. Section 78 of Public Financial Management Regulations, 2019 (L.I. 2378) requires heads of covered entities to ensure that payments for goods and services are valid, accurate, legal and that evidence of service received, certification for work done and other supporting documents exist.

198. Payments made by nine institutions totalling GH¢697,419.06 to various suppliers and service providers were not supported with the relevant transaction documents such as, receipts, invoices, reports and other documents. See details below:

No	Name of School	Account Area	Particulars	No. of PVs	Amount GH¢
1	Adventist Girls SHS, Ntonso	IGF, FSHS	Goods and services	68	372,755.64
2	Christ the King SHS, Obuasi	IGF, FSHS	Goods and services	5	6,569.00
3	Nursing and Midwifery Training College Mampong	IGF, FSHS	Goods and services	9	30,767.69
4	Owerriman SHTS, Domeabra	IGF, FSHS	Goods and services	5	40,980.00
5	Presby Nursing and Midwifery Training College	IGF, FSHS	Goods and services	24	183,314.79
6	Presbyterian SHS, Bompata	IGF, FSHS	Goods and services	5	21,404.00
7	St. Joseph SHTS	IGF, FSHS	Goods and services	10	26,445.94
8	St. Mary's Girls SHS. Konongo	IGF, FSHS	Goods and services	2	11,200.00
9	Yaa Asantewaa SHS	IGF, FSHS	Goods and services	2	3,982.00
	Total			**130**	**697,419.06**

199. The Principal Spending Officers and the Accountants did not do due diligence to ensure that all relevant transaction documents authenticating the payments were provided by the persons transacting on behalf of the schools.

200. Payments without the requisite transaction documents impairs transparency and accountability, thus exposing the system to high risk of financial losses through duplication of payments and other financial improprieties such as paying for undelivered services and goods.

201. Under the circumstance we recommended for the refund of the expenditure of GH¢697,419.06 by the Headmasters and Accountants to the schools' accounts.

Unpresented Payment Vouchers- GH¢23,985.00

202. Section 11 of the Audit Service Act, 2000 (Act 584) requires the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General to have access to all books, records, returns and other documents including documents in computerized and electronic form relating to or relevant to those accounts.

203. Management of Mampong Nursing and Midwifery College, Mampong failed to present three payment vouchers raised in April and May 2019 totalling GH¢23,985.00 for audit inspection, though these amounts were entered in the cashbook. Details are provided below:

No.	Date	Transaction	CHQ No.	PV No.	Amount GH¢
1	30/04/2019	Ogyefo Const. for sport complex	007434	0750357	7,485.00
2	26/04/2019	Zoom, refuse containers	007429	0750351	13,500.00
3	21/05/2019	Ogyefo Const. for sport complex	007466	0750390	3,000.00
	Total				**23,985.00**

204. The Accountant did not ensure that payment vouchers were safeguarded, properly handled and presented for audit inspection, thereby resulting in this lapse.

205. We could therefore not certify the genuineness of the expenditures for which the three payment vouchers were allegedly used for. Further payments could be made without receiving commensurate value, a potential source of financial loss to the school because our audit could not confirm the entries in the cash book.

206. We recommended that the spending officer and the accountant should refund the GH₵23,985.00 to the school. We also recommended that the finance officer should always ensure that financial records are kept in safe custody until the disposal period elapses.

Fuel purchased not accounted for - GH¢32,494.00

207. Regulation 78 of Public Financial Management Regulations, 2019 (L.I. 2378) requires heads of covered entities to ensure that payments for goods and services are valid, accurate, legal and that evidence of service received, certification for work done and other supporting documents exist.

208. Contrary to the above, four schools did not log fuel purchases in the various vehicle log books therefore, fuel purchases of GH¢32,494.00 could not be accounted for. See details below:

No	*School*	*Number of P.V*	*Amount GH₵*
1	Achinakrom SHS	11	9,377.00
2	Adventist Girls SHS, Ntonso-	3	4,022.00
3	Dompoase SHS	11	5,285.00
4	St. Mary's Girls SHS. Konongo	16	13,810.00
	Total	**41**	**32,494.00**

209. This lapse resulted from the accountants' inability to effectively supervise the drivers to ensure fuel purchases are entered in the vehicle log books to promote accountability.

210. We could therefore not confirm that the GH¢32,494.00 spent on fuel was applied in the best interest of the schools. The practice is a recipe for misuse and or diversion of fuel and lubricants purchased from school funds.

211. We recommended that, the respective Headmasters and Accountants of the schools should account for the GH¢32,494.00.

Un-authorised payments to third parties- GH¢20,587.86

212. Section 7 of the Public Financial Management Act, 2016 (Act 921) prescribes that the Principal Spending Officer shall establish an effective system of risk management, internal control and internal audit in respect of transactions of the entity.

213. We noted that managements of three Schools made payments totalling GH¢20,587.86 to third parties instead of the named payees. There were no authority notes signed by the payees to authorise the payments to the third parties. Details are provided below:

No	***School***	***Number of Payments***	***Amount GH¢***
1	Agona SHTS	16	7,714.00
2	Antoa SHS	7	1,697.00
3	Konadu Yiadom Catholic SHS	36	11,176.86
	Total	**59**	**20,587.86**

214. The irregular payment procedure could condone payments to wrong persons, leaving the schools with avoidable liabilities to still settle on demand by the rightful payees. The irregularity could also pave way for fictitious payments resulting in losses to the schools

215. We recommended to managements of the schools to ensure that, Authority Notes duly signed by the payees were obtained to support the payment vouchers,

failure of which, the Authorizing and approving officials should be jointly and severally held liable for refund of the total amount of GH¢20,587.86.

Uncredited Lodgements – GH¢17,925.70

216. Regulation 51 of the Public Financial Management Regulations, 2019 (L.I 2378) provides that the collection of public and trust moneys shall be the responsibility of the Principal Spending Officer of that entity. Again, the Financial and Accounting Instructions for schools directs Accountants to investigate any lodgement that has not been credited to the school.

217. Our review of records and other related documents of Agogo State SHS disclosed that an amount of GH¢17,925.70 said to have been paid into the school's accounts was not credited by the Banks (GN Bank, Rural Bank and other Banks). The deposits were stated to have been made during 19 January, 2016 to 8 February, 2018 which has since not been credited by the various banks. Details are provided below:

No.	Name of Bank	Number of Payment Orders	Amount GH¢
1	Upper Amenfi Rural Bank	1	300.00
2	Asokore Rural Bank	1	600.00
3	Juaben Rural Bank	3	860.00
4	Atwima Rural Bank	1	300.00
5	Nwabiagya Rural Bank	1	400.00
6	Atwima Mponua	1	620.00
7	Ecobank	2	978.20
8	Barclays Bank	2	1,256.00
9	Zenith Bank	1	270.00
10	GN Bank	13	12,341.50
	Total	**26**	**17,925.70**

218. The Accountant's failure to prepare timely bank reconciliation statements to ensure these anomalies are promptly corrected by the banks resulted in the lapse.

219. The bank might have credited the amounts to a wrong account or might not have received the amounts at all. In either case, the school was denied the much-needed revenue to operate during the period.

220. We recommended to management to liaise with the respective banks to ensure that the deposited amounts are credited to the school's account.

Undersupply of food items by National Buffer Stock Company Limited

221. Regulation 79 of the Public Financial Management Regulations, 2019 (L.I 2378) directs that where a principal spending officer identifies that works carried out, goods supplied, or services rendered are inconsistent with specifications, the principal spending officer shall take the necessary action to ensure complete delivery.

222. Contrarily, we noted that the National Food Buffer Stock Company Limited undersupplied food items to Konongo-Odumase SHS by 65kg. Refer to the table below for details:

No.	Food Item	Name of Supplier	Supposed Qty Supplied (KG)	Actual Qty Supplied (KG)	Diff. (under supply)
1	Gari	Starnix	100kg	60kg	40kg
2	Rice	Knight Empire	50kg	45kg	5kg
3	Ground Nuts	Kujar Horizon	100kg	80kg	20kg

223. The Suppliers attributed the reduction in quantity to low priced quotations and delay in payments.

224. This could result in financial loss to the state and derail government's efforts in the successful implementation of the Free Senior High School Programme.

225. We recommended to management to take necessary steps to ensure that National Buffer Stock compels the suppliers to supply the remaining quantities without delay.

Misapplication of Funds -GH¢6,000.00.

226. Section 25 of the Public Financial Management Act, 2016 (Act 921) directs that Principal Spending Officers shall only commit funds for authorized purposes.

227. The Headmaster of Bosome Freho SHS expended Free SHS grant of GH¢6,000.00 to pay CHASS dues and retirement contribution for a member of CHASS. The detail is provided below:

No	Date	Pv No	Details	Payee	Amount GH¢
1	9/11/2020	8/11/2020	Payment of CHASS Dues	CHASS	2,000.00
2	14/12/2020	1/12/2020	Payment of dues and retirement donations to CHASS Members in Ashanti Region.	CHASS - Ashanti	4,000.00
	Total				**6,000.00**

228. The anomaly occurred as a result of the headmaster's noncompliance with the law.

229. The above practice if unchecked, will deprive the school of the needed resources to meet approved activities or programmes of the grant.

230. We recommended that the Headmaster Mr. Appiah James should refund the GH¢6,000.00 misapplied to the school.

Inappropriate use of Honour Certificates - GH₵105,556.00

231. Section 7 of the Public Financial Management Act, 2016 (Act 921) requires that Principal Spending Officers shall establish an effective system of risk management in transactions of the entity. In accordance with the above, the Financial and Accounting Instructions for Secondary Schools, Training Colleges and Educational Units instructs that honour certificates shall only be used to support payments for which no receipts could be obtained.

232. Contrarily, the management of St. Hubert Seminary SHS and Yaa Asantewaa SHS supported total payments of GH¢105,556.00 via 27 transactions with Honour Certificates even though official receipts were obtainable to authenticate the payments. Details are provided below:

No	Name of School	No. PV	Details	Amount GH₵
1	St. Hubert Seminary SHS	25	Purchase of food items	97,450.00
2	Yaa Asantewaa SHS	2	Purchase of stationaries and 79 packets of bottle water	8,106.00
	Total	**27**		**105,556.00**

233. The Accountants' failure to obtain official receipts from the suppliers before effecting payment resulted in the anomaly.

234. The accountability process has been impaired by the use of honour certificates in place of official receipts, which could facilitate financial impropriety.

235. We recommended to the Heads and Accountants of the two schools to account for the amount of GH₵105,556.00 with official receipts from the suppliers, failure of which they should refund the amounts. Further, to promote transparency and proper accountability in Public Financial Management, we recommended to management to endeavour to comply with financial instructions or risk being sanctioned for breach of financial laws.

Failure to remit Social Education Improvement Programme Funds (SEIP) to Beneficiaries – GH¢6,000.00

236. Section 7 of the Public Financial Management Act, 2016 (Act 921), requires that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that entity.

237. Our reviews revealed that Secondary Education Improvement Program (SEIP) paid a total amount of GH¢6,000.00 to Esaase Bontefufuo SHTS via Account Number 96231130000084 with the GCB Bank Limited for six beneficiary students.

238. We however noted that, the Headmistress, Madam Margaret Oye Koranteng failed to disburse the amount for the benefit of the students. Details of beneficiaries provided below:

No.	Name of Beneficiary Student	Form/Term	Amount per Term (GH¢)	Total Amount GH¢
1.	Philip Appiah	Form Two (6 Terms)	375.00	2,250.00
2.	Patience Darko	Form One (2 Terms)	375.00	750.00
3.	Gloria Boateng	…do…	375.00	750.00
4.	Caleb Kofi Sarfo	…do…	375.00	750.00
5.	Moses Godwin Ayaaba	…do…	375.00	750.00
6.	Alex Gyawu	…do…	375.00	750.00
	Total			**6,000.00**

239. We attributed the infraction to the Headmistress's failure to abide by the dictates of the SEIP programme.

240. Consequently, moneys released for the benefits of the students have not been utilised, thereby, defeating the intended purpose of the SEIP Program.

241. We recommended that the Headmistress, Madam Margaret Koranteng should ensure that the amount is duly disbursed to the beneficiaries without delay. We also recommended that, unspent balances in the account meant for beneficiary students who dropped out of school should be transferred back to the SEIP Program.

Cash Payments - GH¢396,514.01

242. Regulation 83 of the Public Financial Management Regulations, 2019 (L.I 2378) recommends all payments for expenditure by covered entities to be made using methods such as system cheques or other electronic means.

243. Our audit revealed that, five Schools made cash payments of GH¢396,514.01 to various suppliers and individuals on 78 payment vouchers for the period under review. See details below:

No	Name of School	No. PV	Details	Amount GH¢
1	Asuoso Senior High School	10	Goods and Services	68,267.60
2	Dwamena Akenten SHS	22	Goods	55,427.84
3	Namong SHTS	1	Staff Intervention	125,897.40
4	St. Mary's Girls SHS. Konongo	44	Goods and Services	95,129.77
5	St. Michaels SHS	1	Staff Intervention	51,791.40
	Total	**78**		**396,514.01**

244. The lapse occurred due to the Accountant's laxity in adopting the electronic payment system for paying for goods and services.

245. Withdrawing and making payments in cash increases the risk of theft, robbery, misappropriation of funds and other expenditure irregularities.

246. We recommended to managements of the five institutions to ensure that all payments to third parties are made through crossed cheques instead of cash.

Unrecovered salary advances-GH¢52,013.50

247. Regulation 51 of the Public Financial Management Regulations, 2019 (L.I 2378) provides that the collection of public and trust funds is the responsibility of the Principal Spending Officer.

248. Our examination of the advances' ledgers of St. Patrick's Midwifery and Training School and School of Dispensing Optics, Oyoko revealed that, salary advances totalling GH¢52,013.50 granted to eight staff between September 2017 and March 2020 whose repayment period has elapsed are yet to be recovered. Details are furnished below:

No	Name of School	No. of Staff	Amount GH¢
1	School of Dispensing Optics, Oyoko	6	38,095.50
2	St. Patrick's Midwifery and Training School	2	13,918.00
	Total	**8**	**52,013.50**

249. Management's failure to institute effective measures for the recovery of the advances accounted for the outstanding advances.

250. These situations could negatively impact on the cash position of the schools and also deny others the opportunity of accessing the facility.

251. We recommended to the managements of the two institutions to ensure immediate recovery of the amount from the defaulters and further institute measures to strengthen the rate of recovery of advances granted to staff.

Payment without evidence of work done GH¢179,579.25

252. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires spending officers of covered entities to be personally responsible for ensuring the validity, accuracy and legality of claims for payments in their entities.

253. In Contravention of the above, our examination of payment vouchers disclosed that the Heads and Accountants of nine institutions paid a total amount of GH¢179,579.25 as consultancy, sports and culture fees. We however noted that the construction of projects which necessitated the payment of the consultancy fees as well as the sports and culture activities did not take place. See details below:

No.	Name of School	Details	Payee	Amount GH¢
1	Mampong Nursing and Midwifery College	consultation fee for AESL for proposed extension to existing library block project, hostel and dinning block	Architectural and Engineering Service Limited (AESL) Kumasi	124,031.25
2	St. Joseph Seminary SHS	Sports Development Sports & Culture	Municipal Edu. Office and Reg. office GES	12,224.00
3	Kofiase Adventist SHTS	Culture & sports fees	DFID	3,000.00
4	Opoku Agyemang SHTS	Culture & sports fees	Municipal Edu. Office and Reg. office GES	800.00
5	Ejuraman Anglican SHS	Cultural fees for Regional and Sports fees for District	Mun. Dir. of Educ.	8,136.00
6	Sekyedumase SHTS	Sports/Culture fess	GES, Kumasi	4,156.00
7	Beposo – Ghana Muslim Mission SHS	Sports/Culture fess	G.E.S. Dist. Educ. off	16,224.00
8	Nsutaman Catholic SHS	Sports/Culture fess	Dist. Dir. Nsuta Reg. Dir. GES	6,208.00
9	Kwamang Presbyterian SHTS	Sports/Culture fess	Reg. Dir. GES	4,800.00
	Total			**179,579.25**

254. Managements of the respective institutions however failed to provide any documentary evidence of work done for which the payments were made.

255. We attributed that lapse to failure by the Authorizing officers to obtain evidence of work done or services provided before effecting the payments.

256. The practice is a recipe for misappropriation and misapplication of funds if not curtailed.

257. We recommended to the Heads and the Accountants of the nine institutions to provide justification for the payment of GH¢179,579.25 failure of which the amount should be jointly refunded by the Heads and their Accountants.

Revenue from admissions not fully accounted for GH¢233,520.00

258. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) enjoins a principal spending officer to ensure that non-tax revenue is efficiently collected.

259. We noted that Mampong Technical College of Education and St. Monica's College of Education, Mampong could not account for GH¢233,520.00 of application fee for 2020/2021 academic year. Details below:

No.	Institution	Cost of Application	No. Applicant	Expected Proceeds GH₵	Amount Accounted for GH₵	Amount Not Accounted for GH₵
1	Mampong Technical College of Education	150.00	1116	167,400.00	30,000.00	137,400.00

2	St. Monica's College of Education, Mampong	120.00	1051	126,120.00	30,000.00	96,120.00
	Total			**293,520.00**	**60,000.00**	**233,520.00**

260. Without any documentary evidence, the Principals' of the institutions explained that the difference of GH₵233,520.00 was retained by PRINCOF for redistribution to other Institutions based on agreed framework between Colleges of Education and PRINCOF.

261. We could not accept their submissions without the provision of the agreed framework providing details and relevant provisions of the agreement and whether such agreed framework received the approval of the Ministry of Education.

262. We recommended that the legal framework agreement between the colleges of Education and PRINCOF together with the approval of the Ministry of Education should be provided for our inspection or in default the Principals' should account for the GH¢233,520.00.

Unpaid rent – GH¢21,470.00

263. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that a Principal Spending Officer shall ensure the efficient collection of revenue due.

264. We noted on the contrary that the managements of six institutions failed to ensure that 58 staff paid their rent promptly resulting in an outstanding amount of GH¢21,470.00. See details below:

No.	Institution	No. Staff	Amount GH¢
1	Adugyama Senior High School	10	2,590.00
2	Agric Nzema Senior High School	9	2,200.00
3	Opoku Ware Senior High School	11	7,740.00
4	St. Louis College of Education	5	4,320.00
5	St. Louis Senior High School	15	2,080.00
6	Yaa Asantewaa Senior High School	8	2,540.00
	Total	**58**	**21,470.00**

265. The infraction occurred because the heads of the various institutions failed to institute effective measures to recover the rent revenue.

266. Managements' failure to collect arrears of rent has deprived authorities of these institutions the needed funds to carry out repairs and maintenance on the bungalows to prevent their deterioration.

267. We recommended to the Heads of the institutions to recover the amount from the defaulting staff, and also put in place measures that would ensure staff make prompt payments of rent when due.

Payment without certification of works or supply of goods and services- GH¢256,959.50

268. Regulation 78 of the Public Financial Management Regulations, 2019 requires that a principal spending officer of a covered entity is personally responsible for ensuring in respect of payments of that covered entity that evidence of services received, certification for work done and any other supporting document exists.

269. Contrarily, we noted that five schools paid a total of GH¢256,959.50 on 86 payment vouchers for works and repairs without certificates of work done issued as an assurance of satisfactory work performed. Details are provided below:

No.	Name of School	No. of PVs	Amount (GH¢)
1	Bodwesango Senior High School.	13	24,470.00
2	Jachie Pramso SHS	7	38,987.00
3	Simms Senior High School, Fawoade	10	114,504.70
4	St. Michaels Senior High School	5	10,459.80
5	Presby Nursing and Midwifery Training College	44	63,556.00
6	Wesley Senior High School, Konongo	7	4,982.00
	Total		**257,959.50**

270. The cause of the anomaly was attributed to lack of effective supervision by managements and weak internal controls within the schools.

271. We were therefore unable to confirm that the expenditures were made in the interest of the schools

272. We recommended that the Heads and Accountants should refund the amount to the respective schools.

Procurement and Stores Irregularities

Procurement without Evaluation Report-GH¢41,331.00

273. Section 28 of the Public Procurement Act, 2003 (Act 663) states that a procurement entity shall maintain a record of the procurement proceedings containing a summary of the evaluation and comparison of tenders, proposals under section 60, offers or quotations including the application of any margin of preference pursuant to Section 60.

274. Our audit revealed that Collins Senior High School made procurements in three separate transactions valued at GH¢41,331.00 without preparing a Technical Evaluation Report to justify their choices. Details are provided below:

Date	PV No.	Payee	Item Bought	Amount GH₵
10/01/2020	04/01	Kennedy Digital Satellite	Nasco Fridge	1,800.00
31/02/2020	03/02	Royal Palace Eng. & Services	Risograph Machine	5,000.00
10/07/2020	05/12	Royal Palace Eng. & Services	Risograph Machine	5,656.00
06/07/2020	11/7	Nsuoba Enterprise	Tata Engine for GV 2127-14	28,875.00
		Total		**41,331.00**

275. Noncompliance with the provisions of the Public Procurement Act caused the anomaly.

276. We were unable to ascertain whether value for money was achieved during the procurement processes.

277. We recommended to management to comply with all laws and regulation pertaining to procurement in future transactions. We further recommended the enforcement of appropriate sanctions under Section 92 of the Public Procurement Act, 2003 (Act 663) as amended by Section 51 of Act 914 against the Headmaster and his Accountant for non-adherence to the Procurement laws.

Non-competitive Procurement: GH₵278,848.01

278. Section 43 of Public Procurement Act 2003, (Act 663), as amended by Section 20 of the Procurement (Amendment) Act, 2016 (Act 914) requires that the procurement entity shall request quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding

or directorship and the principles of conflict of interest shall apply between the procurement entity and their members and the different price quotation sources.

279. Contrary to the above provision, six schools procured goods and services totalling GH¢278,848.01 without competitive price quotations from other suppliers or contractors. Find the details as follows:

No.	Name of School	No. of PV	Amount GH¢
1	Bodwesango Senior High School.	20	142,976.26
2	Collins Senior High School	4	10,111.50
3	Jachie Pramso SHS	4	43,692.00
4	Ofoase Kokoben SHS	6	17,860.00
5	Osei Tutu II College Tetrem	10	59,208.25
6	Wiafe Akenten Secondary School	1	5,000.00
	Total	**45**	**278,848.01**

280. The anomaly occurred because managements of the seven institutions disregarded the dictates of the procurement Act.

281. In the absence of alternative quotations, the risk of the schools paying uneconomic prices for goods and services and or substandard goods procured could not be ruled out. The practice also breads corruption.

282. To ensure value for money, we recommended to the respective Headmasters of the schools to ensure strict adherence to the provision of the PPA. We also recommended appropriate sanctions to be meted out to managements of the six schools for breaches of the Act.

Store Items Not Accounted for- GH¢5,470.00

283. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that the Principal Spending Officer is discharged of accountability of government

stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

284. Contrary to the above, our audit disclosed that management of St. Joseph SHTS procured various items amounting to GH¢5,470.00 on 16 payment vouchers but failed to account for them in the store records. Records of utilization could not be provided despite several requests made to get them for audit inspection. The table below has details:

No.	Name of School	No. of PV	Amount GH¢
1	St. Joseph SHTS	16	5,470.00
	Total	**16**	**5,470.00**

285. We attributed the infraction to lack of supervision by management and weak internal controls within the school.

286. In effect, transparency and accountability was not ensured as these food items received from stores have not been entered in the ledgers or accounted for.

287. We recommended that, the total amount of GH¢5,470.00 should be recovered from the Headmaster and the Accountant.

Items returned to National Buffer Stock Company Limited without replacement

288. Section 52(7) of the Public Financial Management Act, 2016 (Act 921) states "A Principal Spending Officer is discharged of accountability of government stores where stores have been (a) consumed in the course of public business and records are available to show that the stores have been consumed;"

289. We noted during the audit that, three Senior High Schools returned quantities of various food items to the National Food Buffer Stock Company

during the outbreak of the COVID-19 pandemic to prevent them from getting expired. The return of the food items was based on a letter referenced 5/3, dated 7/04/2020 issued by the Regional Director of Education (Mary Owusu Achiaw) directing Heads of Second Cycle institutions to return near expiry products to the National Buffer Stock Company Limited. Details are provided below:

No.	Name of School	Items Returned	Quantity
1	Agona SDA SHS	Tin Milk	249 Ctns
2	Adu Gyamfi SHS	Milk, Tin tomatoes Chocolate drinks	261Ctns 63Ctns 320kg
3	Gyaama PENSA SHTS	Rice, Sugar, Milk, Margarine, Mackerel, Gari Vegetable oil	130 bags 34 bags 85 cartons 20 boxes 169 boxes 10 bags 97 jerricans

290. Upon resumption of academic activities, Buffer Stock has failed to replace the food items to the various schools.

291. The situation has affected feeding of students in the schools.

292. We recommended that the respective managements should liaise with Regional Director of Education to get the National Buffer Stock Company Limited to replace the food items without delay.

Inability to cost supplies from the National Buffer Stock Company Limited

293. Generally Accepted Accounting Principles require that, only transactions that are capable of being measured in monetary terms are recognised in the financial statements.

294. We noted during our audit that managements of schools in the Ashanti Region received various quantities of food and non-food items from the National Buffer Stock Company and other suppliers under the Free SHS Programme without any accompanying invoices showing the prices of the items.

295. The Programme officers failed to ensure that the supply of stocks delivered to the institutions were accompanied by invoices.

296. Consequently, year-end stock could not be disclosed under the Free Senior High School Programme. Hence, the financial statements could not present a true and fair view of the Institutions' Financial Positions.

297. We recommended to the managements of the Schools to demand for the prices of stock items supplied to the schools to ensure compliance with disclosure and recognition standards in their schools' financial statements.

Payroll Irregularities

Unearned Salaries-GH¢249,982.36

298. Our audit disclosed that six institutions paid unearned salaries totalling GH¢249,982.36 to 11 separated staff and failed to recover the unearned salaries contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) which required the Principal Spending Officer to ensure immediate stoppage of salaries to separated staff and take the necessary action to retrieve any unearned compensation. See details below:

No.	Institution	No. Staff	Cause of Separation	Amount GH¢
1	Achinakrom Senior High School, Ejisu	2	Vacation of post	3,795.72
2	Akumadan Snr Sch.	3	Vacation of post/Resignation	9,081.56
3	Bosome Freho SHS	2	Vacation of post/ Leave without Pay	51,287.25
4	Jachie Pramso SHS	1	Vacation of post	145,702.42
5	Manso Adubia Snr High Sch. Manso-Adubia	2	Vacation of post	27,610.82
6	Ofoase Kokoben SHS	1	Dismissed	12,504.59
	Total	**11**		**249,982.36**

299. The lapse was due to delays by the headmasters of the schools to notify bankers of the separated staff to freeze and transfer the unearned salaries into government chest. Most Banks also refused to freeze the salaries of separated staff because of loan obligations.

300. The payment of the unearned salaries has resulted in loss of funds to the state which could otherwise have funded other programmes and activities of the state.

301. We recommended that the Heads of the institutions and the salary validators should refund the GH₵249,982.36 if the unearned salaries are not recovered from the beneficiaries and their next of kins.

***Payment of temporary workers below the minimum wage*- GH¢1,156.80**

302. Section 9 of Labour Act, 2003 (Act 651) states that the duties of an employer include the duty to pay the required remuneration at the time and place by law.

303. Contrary to the above Law, our audit revealed that management of Wiafe Akenten Secondary School paid the night watchman Mr. Paul Anaba GH¢210.00

per month as allowance which works out daily to be below the daily minimum wage of GH¢11.82. Details below:

Date	PV. No	Details	Payee	Expected Salary	Salary paid	Diff
29-01-20	01/20/04	Staff Allowance	Paul Anaba	354.6	210.00	144.60
05-02-20	02/20/01	Fuel and others	Paul Anaba	354.6	210.00	144.60
09-03-20	3/20/01	Fuel and others	Paul Anaba	354.6	210.00	144.60
23-04-20	04/20/01	Staff Allowance	Paul Anaba	354.6	210.00	144.60
14-07-20	07/20/01	Staff Salary –May	Paul Anaba	354.6	210.00	144.60
14-07-20	07-02-01	Staff Salary- June	Paul Anaba	354.6	210.00	144.60
27-07-20	07/20/02	Staff Allowance	Paul Anaba	354.6	210.00	144.60
20-10-20	10/20/02	Staff Allowance	Paul Anaba	354.6	300.00	144.60
		Total		**2836.8**	**1,770.00**	**1,156.80**

304. The lapse is as a result of management's disregard for the provision of the labour law. The situation could result in court action and payment of penalty by the school.

305. We recommended to management of the school to ensure that the lawful amount and all arrears due are paid to Mr. Paul Anaba to avoid court action against the school.

Tax irregularities

***Non-deduction/non-remittance of withholding taxes* – GH¢60,460.35**

306. Section 116 of the Income Tax Act, 2015 (Act 896) provides that the appropriate rate of tax should be withheld from payment made to a resident person for goods and services supplied.

307. Section 117 of the above Act also requires a withholding agent to remit any tax withheld to the Ghana Revenue Authority within 15 days after the end of the month the payment subject to the withholding tax is made.

308. We however noted that six schools failed to withhold tax of GH¢32,466.55 and two schools did not remit tax of GH¢27,993.80 withheld. See details below:

No.	Name of School	Unremitted Withholding tax	Withholding tax not deducted
1	Adugyama Senior High School	-	1,083.75
2	Dompoase SHS	-	1,666.29
3	Mabang Snr High Technical School	527.01	959.70
4	Mampong Technical College of Edu. Mampong	-	5,896.56
5	St. Monicas College of Edu, Mampong	-	22,860.25
6	Presby Nursing and Midwifery Training College	27,466.79	-
	Total	**27,993.80**	**32,466.55**

309. The Accountants' failure to adhere to the tax law deprived the state tax revenue of GH¢62,345.98.

310. We recommended that, the unremitted taxes should be immediately paid to the GRA. We further recommended that the respective heads and accountants should personally pay the un-withheld taxes of GH¢34,352.18.

Payment without VAT Receipt/Invoice - GH¢854,640.47

311. Section 41 of the Value Added Tax (VAT) Act, 2013 (Act 870) provides that where, within thirty calendar days after the date of a supply, a recipient who is a taxable person has not received a tax invoice as required, the recipient may request the supplier to provide a tax invoice in respect of the taxable supply.

312. We noted, during the period of our audit that, Bodwesango Senior High School and two other schools procured goods and services valued at GH¢854,640.47 from entities without obtaining VAT invoices or receipts in contravention of the above provision. Details provided below:

No.	Name of School	No. of PV	No. Supplier	Amount GH¢	VAT GH¢
1	Bodwesango Senior High School.	66	47	146,520.47	4,395.61
2	Parkoso Senior High School	8	8	19,185.00	575.55
3	St. Patrick's Midwifery and training school	4	2	688,935.00	20,668.05
	Total	**78**	**57**	**854,640.47**	**25,639.21**

313. The Heads failed to ensure that goods were purchased from only VAT registered entities.

314. This may lead to loss of Tax revenue of GH¢25,639.21 needed for development.

315. We recommended to management to ensure that purchases are made from VAT registered entities and VAT receipts obtained during payment to comply with the above provision.

Asset Management

Non-Utilisation of Student Mattresses and Bunk Beds -GH¢ 194,241.60

316. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that Principal Spending Officers shall institute a control system that shall be

capable of ensuring that proper procedures are in place for the effective, efficient, economical and transparent use of assets and to prevent wastages and misuse.

317. We noted that Management of Namong Senior High and Technical School received student Bunk Beds and Mattresses from Government through Betty Summertime Limited on 12 December 2019 valued at GH¢194,241.60 but the items were not distributed to the students to use as at 31 December 2020.

ITEM	SUPPLIER	DATE SUPPLIED	QUANTITY SUPPLIED	UNIT PRICE	AMOUNT
Student Mattress	Betty summertime	12/12/2019	480	216.13	51,912.00
Bunk Beds	Betty summertime	12/12/2019	240	1,186.80	142,329.60
	TOTAL				**194,241.60**

318. Management explained that the lapse is as a result of inadequate dormitories to accommodate the beds and mattresses received by the school.

319. Failure to utilise the items bought for the school is a waste of Government funds. Furthermore, keeping these items in the school's classroom block will further worsen the already existing classroom deficit.

320. We recommended to management to take necessary steps to ensure their usage or refer them to Regional Director of Education for reassignment to other schools.

Failure to maintain contract register- GH¢471,281.87

321. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that a Principal Spending officer of a covered entity shall establish an effective system of risk management, internal control and internal audit in respect of transactions of the entity.

322. Our examination of payment vouchers of Presby Nursing and Midwifery Training College revealed that a total amount of GH¢471,281.87 was paid to three contractors for execution of projects being undertaken by the college.

323. We however, noted that the college did not maintain a contract register to record the contract details of the projects to facilitate tracking of interim payments and monitoring of project execution. Details are provided below:

No.	Name of Contractor	Details	No. PV	Amount GH¢
1	C.K.A Ventures	Constructions works on auditorium building	4	442,878.00
2	Kobby Kay Co. Ltd	Consultancy fee for the construction of auditorium	1	12,403.87
3	Osei Bonsu	Cost of masonry works at the midwifery	2	16,000.00
	Total		**7**	**471,281.87**

324. The irregularity occurred due to management's inability to adhere to the provisions of the law in maintaining a contract register to monitor the contract.

325. Contract records are important because they serve as an audit trail of how the contract process was carried out and to track contract payments, hence management's inability to maintain a contract register. This could lead to over-payments to contractors, non-disclosure of retention money, and other contract improprieties.

326. We recommended to management to procure and maintain a contract register to record details of all on-going and future projects

Irregular payment for replacement of major vehicle parts - GH¢5,048.68

327. Regulations 78 of the Public Financial Management Regulations, 2019 (L.I 2378) requires that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificate for work done and any other supporting documents exist.

328. We noted that the Headmistress of Bodwesango Senior High School expended GH¢5,048.68 in replacing parts of the school's Vehicle but failed to produce the replaced parts for audit inspection. Details are provided below:

Date	PV. No.	Cheque No.	Payee	Details	Amount GH¢
06-08-20	12-08-20	450561	Bonsu & Asamoah fitting shop	Being payment for complete gear box and back axle of Vehicle No. Gv134-11 as per the attached	5,048.68

329. The failure on the part of the Headmistress to ensure the return of the replaced vehicle parts to the school's stores could conceal payment for goods and services not rendered to the school. The return of major vehicle parts replaced for inspection and boarding is a control procedure to check abuse.

330. Due to management's inability to produce the replaced parts for inspection, we could not confirm whether the parts, which were major parts of the vehicle were indeed replaced.

331. We recommended that the Headmistress should refund the GH¢5,048.68 to the school.

Library books borrowed not returned – GH¢14,893.00

332. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that, a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets that shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

333. On the contrary, we noted that, 628 textbooks were borrowed by teachers and students of which they failed to return them within the stipulated period of two weeks given them by the librarians of three schools. Details are provided below:

No.	Name of School	No. of Students/ Teachers	No. of books	Value of books GH¢
1	Agona SDA SHS	186	460	13,800.00
2	Adventist Girls SHS, Ntonso	42	42	1,093.00
3	Gyaama PENSA SHTS	126	126	Not provided by the school
	Total	**354**	**628**	**14,893.00**

334. The lapse occurred because the Liberians failed to institute effective controls to ensure that text books are returned on due dates.

335. This condition if not checked, could lead to the depletion of stock of books in the library thereby denying both students and tutors the use of such books.

336. We recommended to management to institute measures, including contacting students and teachers through whatever means possible to recover the books from them.

Stolen items

337. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that, a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets that shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

338. We noted during the audit of Adu Gyamfi Senior High School that a digital camera and eight pieces of Laptops had been stolen from the school. Management explained when the theft was detected a report was made to the Police on 9 December, 2020. The details of items have been provided for in the table below:

Item	Quantity	Designated office
KNUST branded Laptops	6	Headmaster's Office
HP Laptops	2	Assistant Headmaster (Academic Office)
Digital Camera	1	Assistant Headmaster (Academic Office)
System Units	2	Assistant Headmaster (Academic Office)
Monitor	1	Assistant Headmaster (Academic office)

339. Poor security in and around the school's premises resulted in the anomaly.

340. The situation has denied the school the opportunity to benefit from the use of the ICT equipment to facilitate teaching and learning.

341. We recommended to management to beef up security on campus to prevent future occurrence of such incidence. The school authorities should be in constant contact with the police to do in-depth investigation to arrest the culprits and retrieve the assets or their value.

Lack of school infrastructure

342. We inspected the school's infrastructure and noticed that Konadu Yiadom Catholic Senior High School lacked an Assembly Hall, Teachers' bungalows and an Administration Block.

343. The school relies on its uncompleted dining hall as an Assembly Hall. Classrooms had also been converted to Administration Block to provide administrative services. In addition to these problems, there was not a single unit of accommodation for teachers on campus.

344. The situation discourages teachers and students posted to the school.

345. We encouraged management to write to the Ghana Education Office, Accra, through the Regional Director to appeal for the construction of an Assembly Hall, Teachers' bungalow and an Administration Block for the school.

Encroachment on School lands

346. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that, a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets that shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

347. A visit to the new site of Gyaama Pensa SHTS showed that, portions of the school land have been encroached by private developers even though the school has a site plan covering the land.

348. The anomaly occurred due to Management's inability to erect a fence wall to protect the land from encroachment.

Management explained they had engaged the help of relevant stakeholders like the Municipal Assembly and Chiefs to help solve the issue but to no avail.

349. As a result, the school has lost parts of its land to the encroachers. It could also lead to legal tussle if the situation is not remedied by management.

350. We recommended to the Headmistress, Madam Stella Naa Enyo Atiase, to intensify her engagements with the appropriate authorities to prevent further encroachment.

Failure to obtain land title deed

351. Regulation 52 of the Public Financial Management Act, 2016 (Act 921) states that, a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets that shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse

352. We noted during a physical inspection of the Simms Senior High School's landed properties that, the land has been encroached upon by a private land developer covering about 160ft by 320ft and the likelihood of the land being encroached upon further by private land developers could not be ruled out.

353. Upon further enquiries, management informed the audit team that, the previous school management made a follow up at the Kwabre Municipal Assembly for the site plan of the area but could not get it.

354. The irregularity occurred because the previous administration failed to speed up the ownership process of acquiring the land the land title deed.

355. This situation if not checked could result in the school's land being taken over by encroachers in the not-too-distant future thereby impacting adversely on the expansion of the school.

356. Management should appeal to stakeholders including the District Assembly, the Ghana Education Service both District and Region to acquire the Land Title Deed without delay to ward off encroachers.

Dilapidated state of Bungalow

357. Section 52 of the Public Financial Management Act, 2016 (Act 921) States that, a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets that shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

358. We noted during our review and verification of the school's assets that, a storey building constructed and handed over to the Konongo-Odumase Senior High School on 24th November 1969 was in a deplorable state.

359. The building has developed visible deep cracks and a leaking roof which is of much concern whenever it rains. The doors and windows have also become dilapidated. The electrical wiring has also become deteriorated and can cause fire or shock hazards thereby making the facility unsafe for use.

360. Management attributed the deplorable state of the building to inadequate funding to undertake major renovations.

361. We recommended to the school authorities to take necessary steps to source for funding or contact the Assembly for assistance to renovate the building to protect life and property.

Poor state of School library

362. Section 19 (2) of the Education Act, 2008 (Act 778) states that an education institution shall establish and maintain a well-equipped library for the benefit of its teachers, pupils and students.

363. We noted that Asanteman SHS library was in a deplorable state and lacks adequate furniture. Furthermore, most of the louvre blades are broken. The library does not also have sufficient books to serve the needs of both teachers and students.

364. The situation is affecting academic performance of students as their ability to do further research and reading after classes or during their free periods is hampered.

365. We recommended that management should take steps to improve the deplorable state of the library and further stock it with modern books and facilities to improve teaching and learning.

Contract Irregularity

GET Fund Project not completed but in use- GH¢868,995.15

366. Section 52(1) of the Public Financial Management Act, 2016 (Act 921) states 'A Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under

the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets.

367. We noted that the GET Fund awarded a contract for the construction of 3No. storey 18- unit classroom Block for St. Joseph Seminary Senior High School- Mampong for a contract sum of GH¢868,995.15 to Musco Asante Limited. The project was expected to be completed on 11/05/2010 but delayed for 128 months as at 31st January, 2021. Detail is as follows:

Description	Amount GH¢	Date awarded	Expected Date of completion	Months Delayed
3 No. storey 18-unit classroom block	868,995.15	28/12/08	11/05/10	128

368. Site inspection revealed that, though the project was not completed and handed over to the school, it was occupied by students due to inadequate classrooms. Parts of the project that were not executed are listed below:

1. Painting of the entire block
2. Fixing of windows
3. Flooring of the entire project
4. Offices and wash rooms

369. According to the Accountant, the available classrooms cannot contain the total number of students admitted to the school and all efforts to trace the contractor was unsuccessful.

370. The structure might not only suffer structural defects but the continuous use of the uncompleted classrooms without fixtures and fittings is hazardous.

371. We recommended to management to report the state of the project to the GET FUND to ensure that the contractor is brought back to site to complete the work as early as possible.

Abandoned/delayed projects - GH¢3,228,503.22

372. Section 52 of the PFM Act 2016, (Act 921) states that a Principal Spending Officer of a covered entity, State Owned Enterprise or Public Cooperation shall be responsible for the assets of the institution under their care and shall ensure that proper control systems exist for the custody and management of the assets.

373. We noted during the audit of 12 Schools that GET Fund projects awarded were abandoned by the contractors at various stages of completion. Thus, two of the schools had six projects awarded at a total cost of GH¢1,692,686.83 while the cost of the remaining projects at other schools could not be ascertained because GETFund did not provide the schools with the details of the projects. The projects which were awarded between March 2010 and September 2020 are at a standstill. See details below:

School	No. project	Contract Date	Period of Delay	Status	Source of Fund	Contract Sum GH¢	Amt GH¢ Paid to date
Adanwomase SHS	3	2009, 2010 and 2011	-	Abandoned	GETFund	-	-
Agogo State SHS-	5	*2015,* *2015,* *2015,* *1977* *2012*	-	Abandoned	3 GETFund projects, 1 PTA project and 1 unknown (1977)	-	-

Agona SHTS	2	-	-	Abandoned		-	-
Antoa SHS	3 GETFund projects, 3 IGF projects and 1 district assembly project	2010, 1997		Abandoned	GETFund and IGF	-	-
Barekese SHS	5	2019, 2020, 2016	1 yr., 6 mths 5 yrs.	Abandoned	GETFund	1,260,000.00	685,419.87
Ejuraman Anglican SHS-Ejura	5	Aug 2016, Aug 2016, Aug 2016, Feb 2017, Aug 2016		Delayed		-	1,674,088.20
Jacobu SHS	Dining Hall	2010	11 years	Abandoned	Amansie Central District Assembly	432,686.83	-
Kofi Agyei SHTS	1	-	-	Abandoned	GETFund	-	-
Konadu Yiadom	2	-	-	Abandoned/delayed	GETFund	-	-

Catholic SHS							
Okomfo Anokye SHS, Wiamoase	5	2015, 2019, 2019	-	Abandoned/delayed	GETFund		
St. Jerome Senior High School	3	2008 Dec.	128 months	Abandoned	GETFund		868,995.15
St. Mary's Girls SHS	1	2016	5 years	Abandoned	GOG	-	-
	37					1,692,686.83	3,228,503.22

374. The projects stalled due to lack of funds to ensure early completion.

375. When projects are abandoned, the possibility of cost overruns cannot be ruled out. Also, abandoned materials at project sites may be subjected to pilfering. The long delays in completing the projects could worsen the already precarious accommodation problems in the schools.

376. We recommended to the heads of the institutions to liaise with the Ministry of Education and GETFund to complete the projects to alleviate the accommodation problems of the institutions.

BONO REGION

Introduction

377. The Pre-University Educational Institutions in the Bono Region for the financial year ended 31 December 2020 were 42. The classification is provided below:

Type of Institution	Number of Institutions
Senior High Schools	26
Colleges of Education	3
Agric. Senior High Schools	1
Technical Schools	2
Vocational Schools	1
Senior High Technical Schools	9
Total	**42**

378. Out of the 42 institutions, 39 submitted their annual accounts and financial statements for validation within the statutory deadline of 28 February 2021. The number of pre-university educational institutions in the region increased from 40 in the 2019 financial year to 42 in 2020 financial year because the Ghana Education Service (GES) absorbed ST. Ann's Girls Senior High School, Sampa and Duadaso No. 1 Senior High/Technical School in the Region into the mainstream.

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

379. We noted that Managements of Nsawkaw State Senior High and Badu Senior High Technical Schools failed to substantiate 16 payments totalling GH¢88,881.26 made to suppliers and service providers. We recommended that, the total amount of GH¢88,881.26 should be refunded by the Heads and the Accountants of the schools.

380. We noted that GCB Ltd, Sunyani branch, failed to credit Sunyani Senior High school with an amount of GH¢1,831.00 which was lodged in June 2019. We recommended to the accountant to liaise with the bank to credit the school's accounts without further delay.

381. The Headmaster and Accountant of Badu Senior High Technical School, failed to support payments of GH¢29,350.00 for repairs on official vehicle with Works Order and Certificates of Completion to provide assurance of work done. We recommended that the Headmaster and Accountant should refund the amount involved.

382. We noted that, Management of ST. Ambrose college of Education paid a total amount of GH₵16,870.00 as sports capitation without any activity as a result of the COVID 19 pandemic. We recommended to management to ensure it is credited in the school's favour for the 2020/2021 academic year.

383. Management of Sunyani Senior High School expended an amount of GH¢256,859.10 on maintenance works on the school's buildings and other facilities as a result of theft and students' indiscipline. We urged management to institute pragmatic and punitive measures for student indiscipline and strengthen security to save the School's Assets.

384. Management of Nkoranman Senior High School, supported total payments of GH¢27,295.00 in respect of materials bought for WASSCE practicals with Honour Certificates instead of receipts. We recommended to the accountant to limit the use of honour certificates to a few and exceptional transactions where official receipts are unobtainable or risk being sanctioned for financial indiscipline.

385. Managements of Bandaman Senior High Technical School, and Wamanafo Senior High School, made cash payments amounting to GH¢42,232.00 and GH¢88,163.00 respectively on 33 payment vouchers to third parties instead of electronic transfer or by cheques. We recommended that, all third-party payments should be made using electronic transfer or crossed cheques to ensure transparency and accountability over management of public fund.

386. We noted outstanding advances of GH¢30,999.27 due from 13 officers of ST. Ambrose College of Education. We recommended to management to pursue recovery of the advance without further delay.

387. We noted that, managements of three institutions failed to collect total rent of GH¢15,365.40 from occupants of their bungalows. We recommended to the Heads to ensure immediate recovery of the rent arrears from the defaulters without fail.

388. Four GETFund projects at various stages of completion at two institutions have unduly delayed. We recommended that as a matter of urgency, management should appeal to the GetFund Secretariat to expedite the completion of the projects.

389. We noted payment of unearned salaries to separated staff of five institutions amounting to GH¢32,389.85. We recommended that, the Heads of the institutions and the salary validators should refund the amount if the unearned salary cannot be recovered from the beneficiaries or their next of kin.

390. Management of Koase Senior High School made procurements valued at GH¢60,900.00 without considering alternative quotations from other potential suppliers. We recommended sanctions to officials responsible for the breach on procurement rules in accordance with Section 51 of the Amended Act 914.

391. Five institutions failed to retrieve textbooks valued at GH¢39,660.00 given to past students. We recommended to the Heads to take the necessary steps to retrieve the books from the students, failing which, the Heads and their store-keepers should be held liable for the cost of replacements.

392. Management of Istiqaama Senior High School failed to substantiate fuel purchased amounting to GH¢5,834.66. We recommended that, the total amount is refunded by the Headmaster and Accountant.

393. Management of Badu Senior High Technical School paid GH¢23,300.00 for spare parts for the School Eicher bus failed to produce the replaced spare parts for inspection and confirmation. We recommended that the amount involved should be recovered from the Headmaster and the Accountant.

394. The Accountant of Al-Farouq College of Education, Wenchi failed to withhold a total tax of GH¢3,112.50 as well as remitting tax withheld of GH¢3,517.91. We recommended that the Head and Accountant should jointly pay the tax not withheld and remit the total tax of GH¢6,630.41 to GRA.

DETAILS OF FINDINGS

FINANCIAL REPORTING

Annual estimates

395. The institutions relied on GoG quarterly releases by the Regional Director of Education as the main GoG grants approved estimates. All the institutions however, failed to prepare estimates for their IGF for approval by their Board of Governors as provided for by Part II of the Financial and Accounting Instructions (FAI) for Secondary schools and Training colleges.

State of Accounts

396. The Bono Region was created after Ahafo and Bono East Regions were carved out of the then erstwhile Brong Ahafo Region with effect from February 2019. This annual report is therefore the second to be presented by the Auditor-General on the Pre-university Educational Institutions under the Bono Region. The Bono Region has 42 institutions. For the 2020 financial year, 39 institutions

representing 92.86%, submitted their accounts and were duly validated and annual reports issued thereon. However, for the second year running, Al-Faruq college of Education, Wenchi failed to submit their accounts in contravention of Section 80 (1) of the Public Financial Management Act, 2016 (Act 921)

Operational results

397. The total revenue that accrued to the 39 institutions in the 2020 financial year was GH¢142,377,897.93. They however, incurred a total expenditure of GH¢141,439,169.86 resulting in an overall net surplus of GH¢938,728.07. A summary of the income and expenditure of the 39 institutions is shown below:

Details	Income	Expenditure	Surplus
GoG	116,022,101.11	116,022,101.11	0
Boarding	4,295,395.39	5,592,139.73	(1,296,744.34)
Free SHS	17,564,203.17	17,272,981.28	291,221.89
Subsidy	348,591.52	346,800.09	1,791.43
Others	4,147,606.74	2,205,147.65	1,942,459.09
Total	**142,377,897.93**	**141,439,169.86**	**938,728.07**

Receivables (Debtors) - GH¢2,300,690.12

398. Total indebtedness of students, staff and other debtors to the institutions for the 2020 financial year was GH¢2,300,690.12. The breakdown is shown in the table below and the details attached as Appendix 'BR1'.

Type	Amount-(GH¢)	Percentage %
Students	2,300,690.12	100
Staff	0	0
Others	0	0
Total	**2,300,690.12**	100

399. As a result of ineffective and inefficient methods in collection of fees at the schools, a significant amount of GH¢2,300,690.12 representing 100% of total Debtors was owed by students.

400. We recommended to the heads of the affected institutions to put in place effective fee collection mechanisms to ensure timely collection of fees to avoid disruption of academic work. Steps should also be taken to collect all the debts in compliance with Part I, Section 2(M) of the FAI for schools and colleges.

Payables (Creditors) - GH¢1,218,956.17

401. At the end of the 2020 financial year, the accounts of the 39 institutions disclosed a creditors figure of GH¢1,218,956.17. The breakdown is shown in the table below. The details are attached as Appendix 'BR2'.

Type	Amount-(GH¢)	Percentage
Students	14,594.40	1.20
Suppliers	1,161,811.15	95.31
Others	42,550.62	3.49
Total	**1,218,956.17**	**100**

402. We recommended to managements of the Institutions to honour their commitments promptly to their creditors to avoid payments of judgment debts and also to maintain trust and confidence of their creditors.

MANAGEMENT ISSUES

Cash irregularities

Unsupported payments- GH¢88,881.26

403. Regulation 78 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received, certificates for work done and any other supporting document exists.

404. We noted that managements of two institutions made 16 payments totalling GH¢88,881.26 in respect of goods and services without providing the necessary supporting documents such as invoices, receipts and statements of claim to authenticate them. The details are shown below:

NO.	Institution	Particulars	NO. of PVs	Amount-GH¢
1	Nsawkaw State SHS	Being payment for sports capitation, Science and math subscription	3	6,660.00
2	Badu SHS Tech. School	Being payment for construction of wall, running cost, Zonal Sports festival, allowances etc.	13	83,221.26
	Total		**16**	**88,881.26**

405. The cause of the anomaly was attributed to lack of effective supervision by management and weak internal controls at the institutions.

406. We were therefore unable to confirm that the expenditure was made in the interest of the schools.

407. We recommended to the Heads and the Accountants of the institutions to refund the amount to the schools' accounts.

Uncredited Lodgements-GH¢1,831.00

408. Regulation 51 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that the collection of public and trust moneys shall be the responsibility of the Principal Spending Officer and shall appoint a supervisor for this activity.

Furtherance to the above, the Financial Accounting Instructions for Schools states that, the accountant shall investigate any cash lodgement that is not credited by the bank.

409. We however noted that, the bankers of Sunyani Senior School, GCB Ltd. had not credited the account of the school with amount of GH¢1,831.00 which was lodged since June 2019.

410. We attributed this anomaly to the failure by the accountant to follow up with the Bank to credit the account of the school with the amount over the period. The school has therefore been denied access to the funds for its activities.

411. We recommended to the accountant to liaise with the Bank to ensure that the amount is credited to the school's account without further delay.

Payments without works order and certificate of completion of workdone-GH¢29,350.00

412. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I.2378) states amongst others that, a Principal Spending officer of a covered

entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy, and legality of the claim for the payment, that evidence of services received, certificates for work done and any other supporting documents exist.

413. We however noted that, the headmaster of Badu Senior High Technical School paid GEA motors GH¢29,350.00 for repairs of official vehicle vide PV. No. 04/05/20, but failed to support the payments with works order and certificate of completion. The infraction occurred because of management's override of controls.

414. In this regard we could not confirm whether there was value for money in the transaction.

415. We recommended to management to adhere to the rules and regulations to avoid sanctions.

Payment of sports capitation without any activity - GH₵16,870.00

416. Section 7 of the Public Financial Management Act, 2016, (Act 921) states that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

417. Our review of records of ST. Ambrose College of Education disclosed that the College paid a total amount of GH¢16,870.00 as sports capitation without any sports activity as a result of the COVID 19 pandemic. Details are provided below:

Date	PV No.	Cheque No.	Particulars	Payee	Amount (GH₵)
13/08/2020	5047	002930	Payment for annual capitation sports	Colleges of Education	5,240.00
13/08/2020	5048	002931	Payment for annual capitation sports for 2nd years	ASHBA – PRINCOF	11,630.00
			Total		**16,870.00**

418. Management intimated that; it was the responsibility of the College to pay such funds but due to the COVID 19 all colleges could not organize any sporting activity.

419. We recommended to management to, either recover the amount of GH¢16,870.00 from the recipients or ensure that the amount is credited to the College for the next academic year.

Excessive maintenance works due to students' indiscipline - GH¢256,859.10

420. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to be responsible for the assets of the institution under the care of the Principal Spending Officer and ensure that proper control systems exist for the custody and management of the assets. Such a control system should be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse of the assets.

421. We noted that, management of Sunyani Senior High School between January and November 2020 spent a total amount of GH¢256,859.10,

representing 19% of its total expenditure of GH¢1,345,450.77, on maintenance works on School's buildings and other facilities.

422. Management attributed the lapse to frequent thefts of electrical fittings and other items, wastage and misuse of the facilities of the school by students and as well as student indiscipline and inadequate supervision over the students.

423. The situation is a drain on the funds of the institution to the detriment of other equally important expenditure.

424. We recommended to the headmaster to beef up security and also institute pragmatic and punitive measures in the control and management of the assets and facilities in the school.

Cash payments-GH¢130,395.00

425. Regulation 83 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires amongst other things that, all payments for expenditure of covered entities shall be by electronic fund transfer or cheques for third party transactions.

426. Contrary to the above, two institutions withdrew cash and paid a total amount of GH¢130,395.00 to 33 suppliers without the use of cheques or direct transfer. Details are shown below:

Institution	Particulars	NO. of PVs	Amount-GH¢	Remarks
Bandaman SHS	Being payment for Building materials, electricals, stationery, fuel, maintenance of vehicle etc.	16	42,232.00	The procurements were done with big suppliers in Wenchi, Techiman and Sunyani who operates with bank accounts
Wamanafo SHS/Tech. School	Being supply of building materials, purchase of tricycles, extermination materials etc.	17	88,163.00	The purchases were done from registered enterprises and companies.
Total		**33**	**130,395.00**	

427. We attributed this anomaly to managements' override of internal controls over the payments process in the schools which could occasion abuse and misuse of funds.

428. We recommended that, all third-party payments should be made using cheques payable in the suppliers' name to ensure transparency and accountability over management of public fund.

Unrecovered staff advances - GH¢30,999.27

429. Regulation 51 of the Public Financial Management Regulations, 2019 (L.I.2378) places responsibility for the collection of public or trust funds on the Principal Spending Officer who shall appoint supervisors for the collections.

430. We however noted that, advances totalling GH¢30,999.27 out of a total of GH¢64,987.29 granted to 13 staff of ST. Ambrose College of Education between April 2017 and January 2020 remains outstanding as at 31 December 2020. Details are shown below:

NAME OF STAFF	DATE RECEIVED	AMOUNT RECEIVED	AMOUNT PAID	ADVANCE OUTSTANDING
Agbemafle Emmanuel	04-04-17	4,400.00	1,750.00	2,650.00
Ansu Bismark	01-10-18	4,200.00	3,900.00	300.00
Ansu Effah	16-10-18	2,900.00	600.00	2,300.00
Augustina Ofori	12-12-17	4,700.00	1,200.00	3,500.00
Baada Judius	01-09-17	5,700.00	300.00	5,400.00
Boamah Samuel	14-01-20	2,500.00	-	2,500.00
Kumi Peter	01-09-19	1,266.00	400.00	866.00
Kumi Vida	01-10-18	3,600.00	3,000.00	600.00
Kwarteng Collins	01-09-17	13,936.27	10,125.00	3,811.27
Mark Kwasi Acheampong	01-09-17	10,605.00	7,199.00	3,406.00
Michael Kwame Appiah	22-06-17	9,080.00	4,614.00	4,466.00
Ricky Anane Suzar	22-08-18	1,400.00	700.00	700.00
Yeboah Matthew	19-09-17	700.00	200.00	500.00
Total		**64,987.27**	**33,988.00**	**30,999.27**

431. The delay in the repayment was due to the failure by the accountant to put in effective measures to recover the amount granted and also to adhere to repayment terms.

432. The non-recovery has denied other officers from assessing the funds.

433. We recommended to management, to pursue the 13 defaulters for the recovery of the outstanding advances of GH¢30,999.27.

Rent Arrears-GH¢15,365.34

434. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) enjoins a principal spending officer to ensure that non-tax revenue is efficiently collected.

435. We noted that 58 occupants of bungalows of two institutions failed to pay total rent of GH¢12,115.00 for the period under review. The details are shown below:

Institution	Number of defaulters	Amount-GH¢
Sunyani SHS	41	6,213.00
Berekum College of Education	17	5,902.00
Total	**58**	**12,115.00**

436. The institutions had therefore been denied rent revenue to maintain the bungalows.

437. We recommended to management to recover the amount from the defaulters.

Contract Irregularities

Delayed projects

438. Section 52 of the PFM Act, 2016, (Act 921) enjoins the Principal Spending Officers of covered entities to ensure that proper control systems exist for the custody and management of assets.

439. We noted during project inspection that two institutions has four projects under the GETFund which were at various stages of completion but has been abandoned/delayed for period ranging 1 to 10 years. Details are shown below:

NO.	Institution	Project	Fund source	Date of Completion	Current Status
1	Wenchi Methodist SHS	Construction of Dining Hall and Kitchen Complex	GETFund	28/1/14	Lintel
		Construction of 2 storey Administration /Library /ICT Block	GETFund	19/4/16	roofing level
		Construction of 2 storey boys dormitory block	GETFund	24/01/11	Roofed and plastered
2	AL-FARUQ College of Education	Completion of Staff Offices and E-Library Block	GETFund	30/12/20	60% Complete

440. The delay by GetFund in completing the projects has created congestions in the existing facilities in the schools with its attendant cost overruns.

441. We recommended that management should as a matter of urgency contact the relevant authorities to ensure that the projects are completed on time and put to immediate use for the students to derive the intended benefits.

PAYROLL IRREGULARITIES

Unearned salaries-GH¢32,389.85

442. Regulation 92 of the PFMR, 2019 (L.I. 2378) requires among others that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that.

443. On the contrary heads of five institutions failed to ensure the immediate stoppage of salaries of eight separated staff resulting in the payment of unearned salaries of GH¢32,389.85. Details are shown below:

Institution	Name	Reason	Period	Amount-GH¢
Wenchi Methodist SHS	Cletus Anabire Atampugre	Vacation of post	Nov. 2019 to January 2020	6,596.40
Methodist Technical School. Biadan	Adoma Kwasi Solomon	Retirement	October 2020	2,516.20
	Justice Tawiah Lanton	Retirement	March to April 2020	4,764.00
	Isaac Fordjour	Retirement	April to May 2020	1,800.66
Salvation Army SHS-Dormaa Aboabo	Ernest Yeboah	Vacation of post	July 2020	3,132.60
	Amankwaa Hayford	Vacation of post	February 2020	2,392.00

Goka SHS/Technical School	Manu Joachim Awuah	Vacation of post	September to November 2020	7,938.45
Odomaseman SHS	Ebenezer Febiri	Failure to assume duty	September to October 2020	3,250.40
Total				**32,389.85**

444. We attributed the cause of this lapse to lack of effective control over the payroll and laxity on the part of management and the officers who validated and approved the monthly salaries of the officers.
The State has therefore lost an amount of GH¢32,389.85 as a result of the unearned salary paid to the separated staff.

445. We recommended that the Heads of the institutions and the salary validators should refund the amount if the unearned salary could not be recovered from beneficiary and the next of kin of the separated staff.

PROCUREMENT IRREGULARITIES

Uncompetitive procurement-GH¢60,900.50

446. Section 43 of the Public Procurement Act, 2003 (Act 663), as amended by Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) states that the procurement entity shall request for quotations from as many suppliers or contractors as practicable, but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest.

447. Our review of procurement documents of Koase Senior High Technical School disclosed that five procurements for goods valued at GH¢60,900.50 were

made without competitive price quotations from other suppliers neither did they obtain approval from the Public Procurement Authority for single source procurement.

448. We attributed the lapse to weak internal controls systems over procurement procedures.

449. We could therefore not confirm whether the institution obtained value for money in their transactions. The single-source procurements could also be opened to abuse.

450. We recommended to management to comply with all relevant laws and regulations pertaining to procurement in future transactions. We further recommended that they should be sanctioned in line with Section 92 of Act 663 as amended by Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914) against the Head and Accountant for non-adherence to the law.

Outstanding textbooks-GH¢54,737.25

451. Section 52 of PFM Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity, state owned enterprise or public cooperation responsible for the assets of the institution under the care of the Principal Spending Officer to ensure that proper control systems exist for the custody and management of the assets. Additionally, Ghana Education Service's circular number GES/DG/245/19/362 of 19th December 2019 requires that, all Core Textbooks supplied to Students are to be returned to the schools after the year's program. Parents/ Guardian of any student who misplaces or defaces any supplied Textbook will be required to replace same by paying the required cost of the Textbook concerned.

452. We noted that text books valued at GH¢65,130.00 given to 730 students of seven institutions since 2019 had not been returned to the schools' bookstores. Details are shown below:

Institution	NO. of Students	Value-GH¢
Jinijini SHS	415	15,450.00
Berekum Presby SHS	173	10,940.00
Dormaa SHS	83	3,930.00
ST. Augustine's SHS	34	2,790.00
Berekum SHS	33	3,720.00
Salvation Army SHS, Dormaa Aboabo	313	25,480.00
Nkrankwanta SHS	53	2,820.00
Total	**730**	**65,130.00**

453. Failure by the respective storekeepers to ensure that books given to students are returned caused the anomaly. This could deplete the stock of books if not addressed.

454. We recommended that managements of the institutions should retrieve all outstanding text books or their value from the defaulters. They should also institute control measures whereby all books shall be returned on stipulated dates to prevent loss of text books. Certificates of past students should also be released after payments or submission of the text books.

Fuel purchased not accounted for-GH¢5,834.66

455. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378) requires that the Principal Spending Officer is responsible for ensuring that each payment is properly supported with relevant evidence.

456. In contravention with the above regulation, the Headmaster of Istiqaama Senior High School Mr. Yahaya Ibrahim and the Transport Officer, Mr. Opoku

Martin, authorized the purchases of fuel and lubricants amounting to GH¢5,834.66 but failed to account for it in the school's vehicle logbooks.

457. This lapse could result in abuse and misappropriation of the school's funds. We were therefore unable to confirm that, the fuel purchased was used for official purposes.

458. We recommended that the aforementioned officers pay back the total amount of GH¢5,834.66 to the School's Account

Failure to produce replaced parts-GH¢23,300.00

459. Regulation 80 of the Public Financial Management Regulations, 2019 (L.I.2378) stipulates that a Principal Spending Officer shall as a condition for certifying completion of works and supplies, inspect the physical output of the works and supplies in the field.

460. We noted that Badu Senior High Technical School paid for spare parts valued at GH¢23,300.00 for the school's Eicher Cruiser bus but failed to produce the replaced parts for audit inspection. Details are provided below:

Item No.	Description	Quantity Replaced	Unit Price	Total Amount
1.	Front Bumper	1	700.00	700.00
2.	Back Glass	1	500.00	500.00
3.	Side Glass	1	400.00	400.00
4.	Tail Light	1	300.00	300.00
5.	Centre Bearing	1	300.00	300.00
6.	Brake Band	1	600.00	600.00
7.	Wheel Cylinders	1	1,000.00	1,000.00
8.	Head Lamps	1	500.00	500.00
9.	Water Tank Coolant	1	1,000.00	1,000.00

10.	Home Used Engine	1	18,000.00	18,000.00
	Total	-	-	**23,300.00**

461. The Accountant's failure to ensure that the old parts were kept for audit review caused the irregularity. This could occasion misappropriation of the funds.

462. We recommended that management should always keep replaced parts in store for verification. We further recommended that in the absence of reliable evidence to confirm the replacement, the Headmaster and Accountant should refund the amount.

Failure to withhold/remit taxes-GH¢6,630.41

463. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

464. Our review of payment vouchers and related supporting documents of Al-Farouq College of Education revealed that the accountant paid a total amount of GH¢164,228.31 on 31 payment vouchers to suppliers and service providers of goods and services but failed to withhold, as well as remit withheld taxes valued GH¢6,630.41. Details are shown below:

Description	NO. of PVs	Amount-GH¢	Tax-GH¢
Taxes not withheld	10	50,061.00	3,112.50
Taxes not remitted	21	108,212.31	3,517.91
Total	**31**	**164,228.31**	**6,630.41**

465. The accountant explained that the anomaly was due to oversight.

466. Management's failure to withhold and remit taxes denied the State of tax revenue of GH¢6,630.41.

467. We recommended that the Accountant, Mr. Zakaria Mohammed should immediately remit withheld taxes of GH¢3,517.91 and also remit from his personal resources, the taxes of GH¢3,112.50 not withheld to the Commissioner-General, with the option to recover same from the tax payers.

Lack of title deeds on school lands

468. Section 52 of the Public financial Management Act, 2016 (Act 921) states that a principal spending officer of a covered entity shall be responsible for the assets of the institution under the care of the principal spending officer and shall ensure that proper control systems exist for the custody and management of the assets.

469. On the contrary, we noted that, Nsawkaw State Senior High School failed to secure their lands by obtaining title deeds.

470. Failure by the successive headmasters to secure the title documents has resulted in encroachments by individuals and chiefs.

471. We recommended to management of the school, to secure their land to avoid litigation in future as well as encroachments.

BONO EAST REGION

Introduction

472. There were 28 Pre-University Educational Institutions in the Bono East Region for the financial year ended 31 December 2020. The classification of the institutions is as shown below:

No	Type of Institution	Number
1	Senior High Schools	21
2	Colleges of Education	1
3	Senior High Technical Schools	4
4	Special Schools	1
5	Vocational Schools	-
6	Technical Schools	1
	Total	**28**

473. Out of the 28 institutions 26 submitted their annual accounts and financial statements for validation within the statutory deadline of 28 February 2021.

Summary of significant findings and recommendations

474. We noted overpayment of salary of GH¢6,745.70 to Abugri Yaw Francis, an Assistant Librarian at Kwabre Senior High School, Akuma, as a result of wrong placement of salary level. We recommended immediate recovery of the overpayment and appropriate placement of salary level.

475. Three schools made unsupported payments totalling GH₵4,786.00. We recommended that the Heads and their Accountants should be held liable for the payments.

476. Contrary to Regulation 90 of the Public Financial Management Regulations, 2019, we noted that the Techiman Senior High School's payroll contains the names of two unknown persons and five transferred staff resulting in the payment of unearned salaries of GH¢34,666.56 to the unknown persons.

477. We recommended that management should retrieve the unearned salaries from the unknown persons and pay into the consolidated fund, failing which the validating team should be held liable for the payments.

478. Techiman Senior High School failed to remit taxes withheld totalling GH¢1,261.71 to the GRA whiles Kwabre Senior High School failed to withhold tax of GH¢904.53 on payment for supplies to the school. We recommended that, Management of Techiman SHS should immediately remit the withheld tax of GH¢1,261.71 to GRA to avoid payment of penalties whilst the Head and Accountant of Kwabre SHS should personally pay to GRA the amount that should have been withheld.

479. Contrary to Section 41 of the Value Added Tax (VAT) Act, 2013 (Act 870), management of Kwame Danso Senior High Technical School failed to obtain VAT invoices for VAT paid for supplies to the school amounting to GH¢3,884.82. We recommended that the Accountant and the Procurement Officer should obtain the VAT invoices covering the payments, failing which the amount be recovered from them.

480. In violation of Regulation 79 of the Public Financial Management Regulations, 2019; payments of GH¢6,093.00 were made for works performed at Mount Carmel Girls Senior High School without certification of work done. We recommended that in the absence of evidence of work done, the Headmistress and Accountant be made to refund the total amount of GH¢6,093.00.

481. We noted that fuel purchased totalling GH¢1,579.00 were not accounted for in the vehicle log book. We recommended that in the absence of evidence of proper usage, the Headmaster and Accountant should be held liable for the cost of the fuel purchased.

482. We noted that, the Community Development Vocational & Technical Institute, Kintampo, owes Volta River Authority (VRA) and Kintampo Water System an amount of GH₵27,100.08 and GH¢7,623.75 respectively for the supply of electricity and water. We recommended to Management to appeal to the Municipal Assembly through the Municipal Education Office to settle the bills to avoid disconnections whilst they pursue Central Government for funds.

Details of Significant Findings and Recommendations

Financial Reporting

Annual Estimates

483. The institutions estimates were incorporated in the Approved Estimates of the Ghana Education Service, Regional Directorate.

State of Accounts

484. For the 2020 financial year, 26 institutions submitted their financial statements representing 92.86% which were duly validated and reports issued thereon in compliance with Section 80(1) of the Public Financial Management Act, 2016 (Act 921). Only two of them failed to submit their accounts on time for validation as against the above Act.

Operational Results

485. The total income for the 26 institutions in the 2020 financial year was GH¢78,545,182.78 However these institutions incurred a total expenditure of GH¢79,884,635.37 resulting in an overall net deficit of GH¢1,339,452.59. A summary of the income and expenditure of the 2020 accounts is shown below:

No	Item	Income GH¢	Expenditure GH¢	Surplus/Deficit GH¢
1	GOG Funds	66,180,610.40	66,180,610.40	0.00
2	IGF	88,655.16	101,075.81	(12,420.65)
3	Free SHS	8,801,673.41	10,280,279.00	(1,478,605.59)
4	GETFUND/Subsidy	966,263.76	1,168,335.99	(202,072.23)
5	Donation/Others	1,261,907.18	747,893.91	514,013.27
6	SEIP	1,246,072.87	1,406,440.26	(160,367.39)
	Totals	**78,545,182.78**	**79,884,635.37**	**(1,339,452.59)**

Receivables (Debtors) - GH¢889,104.70

486. Total indebtedness of students, staff and others to the institutions for the 2020 financial year was GH¢889,104.70. The breakdown is shown below and the details attached as Appendix 'BE1'.

Type	Amount GH¢	Percentage %
Students	729,675.22	82
Staff	760.00	1
Others	158,669.48	17
Total	**889,104.70**	

487. We recommended to the Heads of the affected schools to put in place proper mechanisms to ensure recovery of debts in compliance with Regulation 46 of the Public Financial Management Regulations, 2019 (LI. 2378).

Payables (Creditors) - GH¢368,063.92

468. At the end of 2020 financial year, the accounts of 26 the institutions disclosed a creditors figure of GH¢368,063.92. The breakdown is shown below whiles the details are attached as Appendix 'BE2'.

Type	Amount GH¢	Percentage
Students	4,003.85	1
Sundry Creditors (Suppliers	229,171.99	62
Others	134,888.08	37
Total	**368,063.92**	**100**

469. We recommended to management of the institutions to honour their commitments promptly to their creditors to avoid payments of judgment debts and also to maintain trust and confidence of their suppliers.

MANAGEMENT ISSUES

CASH IRREGULARITIES

Unsupported payments - GH¢3,854.00

470. Regulation 78 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received, certificates for work done and any other supporting document exists.

471. Two schools made unsupported and unjustified payments totalling GH₵3,854.00 contrary to the above law. The details are shown below:

No.	Name of School	Particulars	No. of PVs	Amount GH₵
1	St. Francis Seminary SHS, Buoyem	Travels and send off	3	2,160.00
2	Mount Camel Girls SHS, Techiman	T&T and staff meetings	2	1,694.00
	Total			**3,854.00**

472. The irregularity is as a result of weak internal controls and ineffective monitoring and supervision of the accountant over payments.

473. We could not ascertain the genuineness of the transactions since the reasons for such expenses was not attached to the payment vouchers.

474. This could lead to misappropriation of funds.

475. We recommended to management to regularize the transactions, failure of which the Head and the Accountant be held liable to refund the amount involved.

476. Management accepted our recommendation.

Payment for works without Certificates - GH¢6,093.00

477. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378) states among others that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, (a) the validity, accuracy and legality of the claim for the payment; (b) that, evidence of services received, certificates for work done and any other supporting documents exists.

478. Contrary to the regulation stated above, managements paid GH¢6,093.00 without supporting it with performance certificate before payments were made. Details are shown below:

DATE	PV NO	DETAILS/PURPOSE	AMOUNT GH₵	PAYEE
7/2/2020	MTC/12/2/20	Payment for maintenance of photocopier machine	800.00	Danmenbon office solutions
10/2/2020	MTC/22/2/20	Expenses incurred for vehicle maintenance	463.00	Nadua lubricants and servicing
13/2/2020	MTC/23/2/20	Cost of embossment of furniture	1,000	Ramzy Art Service
24/2/2020	MTC/40/2/20	Payment for desilting of septic tank	1,560.00	Y. Ankoma Ltd
13/5/2020	MTC/6/5/20	Cost of construction of pavement	1,300.00	Ericspy Construction Ghana Ltd
”	MTC/7/5/2020	Cost of moulding block for pavement construction	750.00	”
12/8/2020	MTC/10/8/2020	Maintenance of school bus	220.00	A.O.A Gaus windscreen repairs
TOTAL			**6,093.00**	

479. Management blamed the situation on oversight.

480. We however disagreed and attributed it to laxity and complete disregard of the regulations.

481. The irregularity could lead to payments for works executed unsatisfactorily.

482. We recommended that the Head and the Accountant should refund the amount of GH¢6,093.00.

Unaccounted Fuel - GH¢1,579.00

483. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378) states among others that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, (a) the validity, accuracy and legality of the claim for the payment; (b) that, evidence of services received, certificates for work done and any other supporting documents exists.

484. We noted that during the year under review, fuel purchased totalling GH¢1,579.00 were not recorded in the vehicle log book. In the absence of these records, we could not confirm that the school had optimum value for money for the expenditure incurred on the purchase and utilization of the fuel. Details are as follows:

FREE SHS A/c

Receipt Date	PV. No	Fuel	Payee	Qty	Amt GH₵	Vehicle No.
21/02/20	12	Diesel	Manhyia Oil	Not provided	200.00	GV 316-16
15/01/20	"	Diesel	Excel oil –Chiraa	Not provided	500.00	GV 316-16
19/6/2020	12	Diesel	Star oil Yeji	52.67	237.00	GV 316-16
Sub-Total					**937.00**	
17/7/20	13	Diesel	Star oil Yeji	Not provided	168.00	GV 651-12
17/07/20	14	Diesel	Nana J.K DonkorGoil- Yeji	Not provided	474.00	GV 651-12
Sub-Total					**642.00**	
GRAND TOTAL					**1,579.00**	

485. Non-performance of his duty by the Transport Officer to periodically examine the vehicle logbook to ensure that records are properly made has resulted in the above anomaly.

486. The infraction could lead to fraud, theft or diversion of state resources.

487. We recommended that the Headmaster and the Accountant should account for the total amount of GH¢1,579.00.

488. Management promised to adhere to our recommendation.

Outstanding Debts - GH¢34,723.83

489. We noted that, the Community Development Vocational & Technical Institute, Kintampo owes Volta River Authority (VRA) and Kintampo Water System for a total amount of GH¢34,723.83 for supply of electricity and water.

490. While the bill for electricity stood at GH¢27,100.08 as at 30 September 2020, that of water was GH¢7,623.75 as at 31 October, 2020. Lack of funds caused the indebtedness.

491. We recommended to the management to appeal to the Municipal Assembly for assistance to settle the bill to avoid being disconnected whilst they pursued Central Government for funds. We further recommended to management to recover debts owed by students to enable the Institute settle electricity and water bills.

PROCUREMENT AND STORES IRREGULARITIES

CONTRACT IRREGULARITIES

Abandoned GET Fund Projects - GH¢1,107,249.31

492. Section 52 of the Public Financial Management Act, 2016 (Act 921) empowers Principal Spending Officer of a covered entity to establish a control system capable of ensuring that preventative mechanisms are in place to eliminate theft, loss, wastage and misuse of assets.

493. The Status of the 2 GET Fund Projects have been provided in appendix "A" attached.

494. The abandoned projects were as a result of the failure by the Ministry of Education and GET Fund Secretariat to provide funding support to the projects. Also, inability on the part of GET Fund Secretariat to furnish copies of the Contract Document to the Management of School contributed to the non-disclosure of key information on the two (2) projects. As a result, Management of the School could not determine the following:

i. original contract sum (Two Toilet Facilities),
ii. expected date of completion,
iii. total Payment to date and
iv. reasons for abandonment.

495. The anomaly could cause the two (2) projects to deteriorate and affect their intended purposes.

496. We recommended to the Management of the School to remind the Management of the GET Fund through the Ministry of Education to ensure that

two (2) abandoned projects are attended to and completed in order to create value for money.

497. Management accepted our recommendation.

PAYROLL IRREGULARITIES

Salary overpayment-GH¢6,745.70

498. Regulation 86 of Public Financial Management Regulations, 2019 (L.I. 2378) requires that a Principal Spending Officer shall keep records of the nominal role in a manner that ensures that the correct amount of emolument is paid

499. Our review of records revealed that Mr. Abugri Yaw Francis with a staff I.D No. 967004 was engaged on 5 November, 2012 as an Assistant Librarian but was wrongly placed on the salary of a Principal Superintendent.

500. While the basic salary attached to his post at the time of the audit as an Assistant Librarian was GH¢1,587.58 per month, that of a Principal Superintendent was GH¢2,262.15 resulting in a monthly overpayment of GH¢674.57 on the basic salary.

501. Consequently, Abugri Yaw Francis has been overpaid a total salary of GH¢6,745.70 during the period, January 2020 to 31 October, 2020. Below are the details:

Month/year	Principal Supt. Basic Salary GH¢	Assistant Librarian Basic Salary GH¢	Difference GH¢
Jan. 2020	2,262.15	1,587.58	674.57
Feb. 2020	2,262.15	1,587.58	674.57
Mar. 2020	2,262.15	1,587.58	674.57
Apr. 2020	2,262.15	1,587.58	674.57
May 2020	2,262.15	1,587.58	674.57
June 2020	2,262.15	1,587.58	674.57
July 2020	2,262.15	1,587.58	674.57
Aug. 2020	2,262.15	1,587.58	674.57
Sept. 2020	2,262.15	1,587.58	674.57
Oct. 2020	2,262.15	1,587.58	674.57
Total	**22,621.50**	**15,875.80**	**6,745.70**

502. Although management issued several letters including its letter number GES/KSHS/NKZ/V.1/32 of 6/02/2014 addressed to the Municipal Director of Education, Nkoranza, the Regional Director and Regional Accountant Sunyani respectively for the reversal of the position, no action has since been taken.

503. We recommended a recovery of the GH¢6,745.70 wrongly paid to Mr. Abugri Yaw Francis and same paid to chest while input forms are sent to the Controller and Accountant-General's Department for the reversal of his status to an Assistant Librarian

Payment of salary to unknown staff – GH¢34,666.56

504. Regulation 90(4) of the Public Financial Management Regulations, 2019 (L.I 2378) requires that only employees belonging to the Unit are on the salary payment vouchers, (b) in the case of employees who are on posting or transfer out of the office, the name is declared unknown for steps to be taken to suspend the employees from the payroll.

505. Our review of the school's salary payment vouchers revealed that two unknown staff had their names on the payroll from January to December, 2020 resulting in unearned salary of GH¢34,666.56 contrary to the above quoted regulation. Details of the payments are shown below:

Name	Rank	Staff ID	Period	Monthly Net Amt/GH¢	Grand Total AMT/GH¢	Remarks
Adomako Johnson	Dep. Chief Supply	619334	February-December, 2020	1,473.23	17,678.76	***Unknown***
Akrosumah – Mensah S.	Prin Supt.	224788	July-December, 2020	2,831.30	16,987.80	***Unknown***
Total					**34,666.56**	

506. The irregularity occurred because management failed to take the necessary steps to get their names deleted from the school's salary voucher.

507. Payment of salary to unknown persons could result in loss of public funds.

508. We recommended that management should takes steps to retrieve the unearned salary or be held liable for the amount.

Withholding Tax Not Remitted-GH¢1,261.71

509. Section 117 of the Income Tax Act, 2015 (Act 896) states among others that, a withholding agent shall pay to the Commissioner-General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month.

510. Contrary to the above section, our audit revealed that the Accountant of Techiman Senior High School withheld an amount of GH¢1,261.71 from suppliers and service providers but failed to remit same to the GRA. Details are shown below:

DATE	PV NO	PAYEE	PURPOSE	GROSS	TAX
09/01/20	03/01/20	S.E. Twumase	Payment for food items such as rice, milk and others	25,701.00	771.03
09/01/20	10/01/2020	New Generation Ent	Payment for stationeries such as stamp pad, store ledger etc	2,578.00	77.34
23/04/20	06/04/20	Cobi Joe Ent.	Part payment for AD 596 water pressure pump	7,000.00	210.00
5/02/20	14/02/20	New Generation Ent.	Payment for printers' tonners such as 17A Toners, 79A Toners etc	1,900.00	57.00
27/02/20	32/02/20	Prince mark	Payment for fish and Chicken	1,088.00	32.64
12/03/20	15/03/20	Taller 2013 Ent	Payment for food items such as corn husk, dried pepper and onion	3,790.00	113.70
Total				**44,057.00**	**1,261.71**

511. This anomaly deprives government of the needed revenue for its developmental purpose.

512. We recommended that, the tax element of GH¢1,261.71 withheld should be remitted to GRA without delay in order to avoid payment of penalties as stipulated in the Act.

Failure to obtain VAT invoices from suppliers-GH¢3,884.82

513. Section 41 of the Value Added Tax (VAT) Act, 2013 (Act 870) states that where, after thirty calendar days after the date of supply, a recipient who is a taxable person has not received a tax invoice as required, the recipient may request the supplier to provide a tax invoice in respect of the supply.

514. Contrary to the above, the school purchased goods but failed to obtain VAT invoices from the suppliers.

515. This was an oversight on the part of the Accountant and the Procurement officer to ensure that VAT invoices were submitted by suppliers before payments were made.

516. Failure to demand for VAT invoices for goods bought has resulted in the loss of revenue totalling GH¢3,884.82to the state.

517. We recommended that the Accountant and the Procurement officer should obtain the VAT invoices covering the payments, failing which the amount be recovered from them.

518. Management responded that the suppliers are their regular suppliers and would obtain all the VAT receipts and make them available for verification but failed to provide the VAT receipts as at the date of this report.

CENTRAL REGION

Introduction

519. Interim and Annual audit were carried out on all the 82 Educational Institutions during the period under review. The summary of categories of the institutions is as follows:

Type of Institution	Number
Senior High Schools	55
Senior High Technical Schools	15
Vocational Institution	1
College of Education	3
Technical Institutions	2
Special Schools	1
Nursing Training Colleges	5
Total	**82**

520. Out of the 82 institutions 73 submitted their annual accounts and financial statements for validation within the statutory deadline of 28 February 2021.

521. The number of pre-university institutions in the region increased from 73 in the 2019 financial year to 82 in 2020 financial year because Ghana Education Service absorbed two Senior High Schools and the inclusion of audit reports for Nursing and Midwifery Training Colleges in the Auditor General's report for Pre-University Educational Institutions.

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

522. We noted that Nine institutions made unsubstantiated payments of GH¢419,139.58 to various suppliers and individuals on 145 payment vouchers.

523. We recommended that the Heads and the substantive Accountants of the institutions refund the total amount of GH¢419,139.58.

524. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019, Management of seven institutions failed to collect rent of GH¢41,455.00 from 128 teaching and non-teaching staff. We recommended for the recovery of the outstanding rent of GH¢41,455.00 from the defaulters.

525. We noted that three colleges of Education failed to collect overdue advances of GH¢23,874.00 out of total grants of GH¢31,781.00 to 11 officers. We recommended to managements of the three institutions to ensure immediate recovery of the outstanding amount of GH¢23,874.00.

526. We noted that the Principal of Asuansi Technical Institute, Mr. Ishmael Arthur, failed to retire total imprest of GH¢4,500.00 advanced to him on two payment vouchers. We recommended for the recovery of the GH¢4,500.00 from Mr. Ismael Arthur.

527. We noted that managements of five institutions overspent a total of GH¢1,324,215.78 on their approved total budgets of GH¢2,952,928.77 for Goods and Services. We recommended that the Heads and Accountants of the various institutions should be sanctioned for the non-compliance.

528. Two institutions expended GH¢249,450.00 on nine payment vouchers for various goods and services, which were not captured in the 2020 approved budget of the school. We recommended that Management should always spend within their approved budget ceilings or be sanctioned as prescribed by the section 96 of the Public Financial Management Act.

529. We noted that Kwegyir Aggrey SHTS could not access a total amount of GH¢155,425.00 being school and hostel fees collected and lodged at Ekumfi Rural Bank, Essuehyia branch. We recommended to management to notify the

Regulator, Bank of Ghana and Apex Bank about the development to prevail on the management of Ekumfi Rural Bank to enable the school access the funds.

530. Our Assets verification at Dunkwa Senior High Technical School revealed that the Headmaster and PTA Chairman misappropriated an amount of GH¢10,000.00 realized from the unauthorized sale of the School's Asia Cosmos Bus with registration Number AS 5276 X. We recommended that the amount of GH¢10,000.00 should be recovered from the Headmaster and the PTA Chairman. Additionally, we recommended that the headmaster should be sanctioned under the PFMA, 2016 (Act 921) for unauthorized sale of school property.

531. Management of six schools did not deduct and or remit withholding taxes of GH¢109,446.22 to the Ghana Revenue Authority (GRA) in violation of the Income Tax Act, 2015 (Act 896). We recommended for the Institutions to remit the withheld taxes to the Ghana Revenue Authority. We further recommended that the Heads of the Schools and Accountants should personally pay the un-deducted tax of GH¢109,446.22 to GRA and be severally held liable to pay any penalty that the GRA may impose on the Schools and Colleges.

532. Managements of 10 Senior High Schools paid a total unearned salary of GH¢120,783.03 to 15 separated staff. We recommended that the unearned salaries of GH¢120,783.03 should be recovered from the separated staff or their next of kins, failing which the Heads and their salary validators should be held liable.

533. The physical stocktaking at three institutions disclosed unaccounted store items worth GH¢163,175.00. The Principals, Accountants and the Storekeepers of the institutions should pay for the value of the items.

534. We noted that two institutions awarded contracts with total sum of GH¢206,598.98 for supply of stationery and undertake works at individual

contract sums above their threshold of GH¢30,000.00 and GH¢45,000.00 respectively. We recommended that authorizing Heads and Procurement Officers should be sanctioned in accordance with Section 51 of Act 914.

535. We noted that managements of two schools paid for goods totalling GH¢12,290.00 which were not delivered. We recommended to Management to ensure the supply of the items from the payees failing which the amount of GH¢12,290.00 should be recovered from the Headmasters and their Accountants of the schools.

536. Management of Aggrey Memorial Senior High School alleged that thieves broke into the Information and Communication Technology Laboratory and made away with 18 Dell System Unit computers, a Server and a Projector donated to the school by MTN. We urged Management to strengthen security at the I.C.T laboratory and the school in general, to safeguard all the school's assets from theft and other forms of losses.

537. Three institutions awarded three contracts valued at GH¢731,107.00 to unqualified contractors. We recommended that the Heads and Accountants of the various institutions should be appropriately sanctioned in accordance with Section 51 or Act 914 for breach of Procurement rules.

538. We noted that Assinman Nursing and Midwifery Training College spent a total of GH¢130,149.98 on the execution of three projects on a rented property without any formal agreement with the Landlord as regards the recovery of the amount. We recommended that Management should enter into a formal agreement with the Landlord regarding the mode of recoupment, failing which, the Principal, Madam Ophelia Nkrumah, should be held liable for the amount.

539. Ten Schools procured goods and services totalling GH¢503,112.03 without obtaining alternative price quotations from other potential suppliers or service

providers. We recommended that the Heads and Procurement Officers of the institutions should be sanctioned accordingly.

540. We noted that Ghana National College and OLA College of Education failed to utilize completed Biometric Clocking System and Reverse Osmosis Water projects costing GH¢7,700.00 and GH¢53,000.00 respectively. We recommended that, managements of the schools should ensure that the assets are put to immediate use to avoid deterioration or be made to pay for the cost of the projects.

DETAILS OF FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Annual Estimates

541. All the 82 Educational Institutions prepared and submitted their annual estimates which were approved by their respective Board of Governors and Councils.

State and Manner in which Accounts were kept

Failure to Submit Annual Financial Statements

542. Section 80 (1) of the Public Financial Management Act (PFMA,) 2016 (Act 921), states that a Principal Spending Officer of a covered entity shall, within two months after the end of each financial year prepare and submit to the Auditor-General and Controller and Accountant-General, the accounts and information set out in the schedule.

543. All the 82 Educational Institutions except Boa Amponsam Senior High School – Dunkwa, OLA Collage of Education – Cape Coast, NVTI - Biriwa and Six

Nurses and Midwifery Training Colleges, submitted their Annual Financial Statements to the Auditor-General within the statutory period as required.

S/N	Institution
1	Boa Amponsam Snr. High Sch.
2	OLA College of Education
3	NVTI – Biriwa
4	Nurses and Midwifery Training College – Cape Coast
5	Nurses' training College – Ankanful
6	Nurses and Midwifery training College – Assin Man
7	Nurses and Midwifery training College – Twifo Praso
8	Nurses Training College – Winneba
9	Nurses and Midwifery College – Dunkwa

544. The financial statements of the Six Nursing training Colleges presented for validation were not prepared in accordance with Section 80 of the Public Financial Management Act, 2016 (Act 921).

545. We could therefore not express opinion on the state of the Colleges' financial position for the period 31 December 2020.

546. We recommended that the Principals and Finance Officers of the Colleges should prepare their financial statement in accordance with the PFMA, 2016 (Act 921).

Operational Results

547. For the year 2020, the 73 institutions recorded an income of GH¢301,698,617.86 as against corresponding expenditure of GH¢302,908,417.14 resulting in a deficit of GH¢3,801,630.49. The deficit was subsequently charged to the reserve funds of the institutions.

NO	ITEM	REVENUE GH₵	EXPENDITURE GH₵	SURPLUS/DEFICT GH₵
1	GOG	256,716,209.50	256,716,209.50	-
2	BOARDING	1,298,056.57	4,667,111.52	(3,369,054.95)
3	SUBSIDY	692,464.61	11,582,765.43	(10,890,300.82)
4	FREE SHS	30,873,936.04	28,497,844.99	2,376,091.05
5	MISCELLENIOUS	12,117,951.14	4,036,316.91	8,081,634.23
	TOTAL	**301,698,617.86**	**305,500,248.35**	**3,801,630.49**

Receivables (Debtors) - GH¢15,785,926.44

548. The 73 institutions were owed a total amount of GH¢15,801,241.44 by students, staff and other debtors as at 31 December 2020. See the table below for the summary and the details are attached as Appendix 'CR1'.

No.	DEBTORS	AMOUNT	PERCENTAGE
		GH¢	%
1	Staff	105,108.96	0.67
2	Students	14,911,463.07	94.46
3	Others	769,354.41	4.87
	Total	**15,785,926.44**	**100.00**

549. Due to laxity in fees collections at the schools, a substantial amount of GH¢15,785,926.44 representing 94.47 percent of the total debtors were owed by students.

550. The heads of the institutions attributed the cause of huge students' indebtedness to a directive from Ghana Education Service Headquarters not to expel students for non-payment of fees.

551. We recommended that management of the schools should put in place effective mechanism to boost the collection of school fees.

Payables (Creditors) - GH¢20,143,833.97

552. The schools were indebted to students, suppliers and service providers to the tune of GH¢20,143,833.97 for the year under review. The summary is presented in the table below whiles the details are attached as Appendix 'CR2'.

No.	CREDITORS	AMOUNT	PERCENTAGE
		GH¢	**%**
1	Students	78,184.89	0.4
2	Suppliers	18,177,183.91	90.2
3	Others	1,888,465.17	9.4
	Total	**20,143,833.97**	**100.0**

553. The 75 educational institutions owed a total amount of GH¢20,143,833.97 out of which 90.1 percent is for suppliers of goods and services. This was due to their inability to collect enough school fees in order to settle obligations as and when they fall due.

554. We advised Heads of the institutions to ensure that all their obligations are settled on time to avoid litigation.

MANAGEMENT ISSUES

Cash Irregularities

Unsupported Payments - GH¢419,139.58

555. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exist.

556. We noted that nine institutions made unsubstantiated payments of GH¢419,139.58 to various suppliers and individuals on 145 payment vouchers as provided below:

S/N	School	Nature of transaction	No. of PVs	Amount (GH¢)
1	Assin Nsuta SHS	Minor repairs	93	33,152.18
2	Academy of Christ the King SHS	Payment of imprest	4	4,000.00
3	Kwanyako SH/TS	Cost of building materials	14	52,728.00
4	Dunkwa Nurses & Midwifery Training Coll.	Cost of Construction of boys' hostel, Cost of Academic Gown hired	7	269,129.00
5	Fettehman SHS	Purchase of car tyres, Roofing sheets, wood for the kitchen	7	11,052.00

		extension, cements and others		
6	Gomoa Gyaman SHS	Expenses incurred on inter-colleges athletics competition, Allowances to SRC's Representatives and others	8	20,015.00
7	Komenda College of Education	Payments on Agric project, MTCE of resident building and others	4	13,679.00
8	Komenda SH/TS	Payments for Science Practical's, cadet drill competition and others	4	2,500.00
9	Efutu SH/TS	Allowances for Staff Development, Sitting allowance for Board meeting and others	4	12,884.40
	Total		**145**	**419,139.58**

557. These occurred because the vouchers were not supported with relevant expenditure documents such as minutes of meetings and attendance sheets, official receipts and invoices to authenticate the transactions.

558. These cast doubt over the judicious use of public funds as they could be used to perpetrate fraud.

559. We recommended that the Heads and Accountants of the institutions should refund the total amount of GH¢419,139.58.

Unrecovered Rent GH¢41,455.00

560. Regulation 46 of the Public Financial Management Regulations, 2019, (L.I. 2378) states "a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected."

561. On the contrary, 128 teaching and non-teaching staff of seven institutions defaulted in rent payment of GH¢41,455.00 as at the end of December 2020 as shown below:

S/N	Institution	No. of staff	Period	Amount (GH¢)
1	Wesley Girls SHS	16	1/1/20 – 31/12/20	5,590.00
2	OLA College of Education	7	1/1/20 – 31/12/20	3,147.00
3	Cape Coast School for the Deaf and Blind	5	1/1/20 – 31/12/20	2,690.00
4	Jukwa Senior High Technical School	11	1/1/20 – 31/12/20	4,860.00
5	Fosu College of Education	24	1/1/18 – 31/10/20	12,427.00
6	Komenda College of Education	41	1/1/20 – 31/10/ 20 (plus arrears)	6,274.00

7	Mfantseman Girls	24	1/1/20 – 31/12/20	6,467.00
Total		**128**		**41,455.00**

562. The lapse is as a result of management's failure to pursue the recovery of the rent due.

563. This denied the affected institutions revenue that could have been used for the repairs and maintenance of the buildings.

564. We recommended for the recovery of the outstanding rent of GH₵41,455.00 from the defaulters. Further, management should take steps to efficiently collect the rent as and when it is due.

Unrecovered Staff Advances - GH¢23,874.00

565. Regulation 51 of Public Financial Management Regulations, 2019 (L.I 2378) provides that the collection of public and trust moneys is the responsibility of the Principal Spending Officer.

566. We noted that three colleges of Education granted advances of GH¢31,781.00 to 11 officers, out of which only GH¢7,907.00 has been recovered, leaving an outstanding balance of GH¢23,874.00 as shown below:

No	Name of Staff	No. of Staff	Period	Amount granted (GH¢)	Amount paid (GH¢)	Outstanding Advances (GH¢)
1	OLA College of Education	8	2015 - 2020	20,500.00	7,250.00	13,250.00
2	Komenda College of Education	2	2017– 2018	9,581.00	-	9,581.00
3	Fosu College of Education	1	Sept. 2019	1,700.00	657.00	1,043.00
Total		**11**		**31,781.00**	**7,907.00**	**23,874.00**

567. This lapse occurred because of management's failed to ensure recovery within the stipulated repayment period.

568. The lapse could lead to a drain on the College's financial resources and also deny others the opportunity of accessing the facility.

569. We recommended to management to ensure recovery of the GH¢23,874.00.

Unretired Imprest - GH¢4,500.00

570. Regulation 102 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a special Imprest, issued for making a particular payment or group of payments shall be fully retired within ten days after competition of the activity.

571. Contrary to the above provision, we noted at Asuansi Technical Institute that the Principal, Mr. Ishmael Arthur failed to retire an imprest of GH¢4,500.00 advanced to him via two payment vouchers which he failed to retire. Details are as below:

S/N	Institutions	Nature of transactions	No. of PVs	Amount advanced GH¢	Amount accounted for GH¢	Amount Outstanding GH¢
1	Asuansi Technical Institute,	Running cost of official vehicle, Imprest and others	2	4,500.00	-	4,500.00
	Total		**2**	**4,500.00**	**-**	**4,500.00**

572. The anomaly was caused by the failure to enforce the imprest retirement directives.

573. The situation could lead to misappropriation of funds and or loss of revenue to the school.

574. We recommended that the Principal should account for the GH¢4,500.00 or in default be treated as advance in his name and recovered accordingly.

Budget overrun - GH₵1,628,712.99

575. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that a Principal Spending Officer of a covered entity shall authorize commitments for the covered entity within a ceiling set by the Minister

576. We noted that managements of five institutions overspent their budgetary allocation on Goods and Services by GH¢1,628,712.99 as shown in the table below:

No.	Institution	Budgeted GH₵	Actual GH₵	Excess Exp. GH₵	Percentage %
1	Ghana National College	447,082.04	1,592,738.68	(1,145,656.64)	(256.25)
2	Wesley Girls SHS	737,292.24	975,020.22	(237,727.98)	(32.24)
3	Assin Nsuta	118,837.50	332,454.57	(213,617.07)	179.76
4	Hemang SHS	8,528.00	14,831.00	(6,303.00)	(73.91)
5	Moree Community SHS	12,476.00	37,884.30	(25,408.30)	(203.66)
Total		**1,324,215.78**	**2,952,928.77**	**(1,628,712.99)**	

577. The schools therefore incurred expenditure of GH¢1,628,712.99 above their respective approved budgets.

This is due to management's failure to prepare a realistic budget and ensure expenses are within the approved budget.

578. Budget overruns have the potential of disrupting the implementation of planned activities.

579. We recommended that managements should operate within their approved budgets to forestall future occurrence.

Unbudgeted Expenditure - GH¢249,450.00

580. Regulation 25 of the Public Financial Management Regulations, 2019 stipulates that a Principal Spending Officer of a covered entity shall not commit to a financial liability unless that Principal Spending Officer is specifically authorized to do so.

581. Contrary to the above regulation, managements of two institutions expended GH¢249,450.00 on goods and services which were not captured in their 2020 approved budget of the schools as shown in the table below:

S/N	Assembly	PV No.	Details	Amount (GH¢)
1	Obrachire Senior High Technical	168	Purchase of bread milling machine, Part-Payment for Risograph Machine RZ 200 EP, Allowances to Board Members, Purchase of deep freezer	49,450.00
2	OLA College of Education	2	Loan to contractor	200,000.00
			Total	**249,450.00**

582. The practice does not promote transparency, accountability and could lead to misapplication and misappropriation of public funds.

583. We recommended that Management should always spend according to the budgetary provisions to avoid sanctions.

Lock-up funds with Ekumfi Rural Bank - GH¢155,425.06

584. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378), directs that a principal spending officer of a covered entity shall take effective and appropriate steps to collect money due to the covered.

585. We noted that Kwegyir Aggrey SHTS could not access a total amount of GH¢155,425.00 being school and hostel fees collected and deposited at Ekumfi Rural Bank, Essuehyia branch between October 2018 and August 2019.

Bank	Branch	Account No	Account Name	Amount GH¢
Ekumfi Rural Bank	Essuehyia	2051220000041191	School Fees	154,198.64
Ekumfi Rural Bank	Essuehyia	2051220000016551	Hostel Fees	1,226.42
		Total		**155,425.06**

586. This occurred because the bank is in financial distress and could not honour the school's cheques when presented for payments.

587. We are also of the view that these bank accounts were not authorized and approved by the Controller Accountant General as required by law.

588. Consequently, funds of GH¢155,425.00 needed to finance the schools' operational expenses had been locked up.

589. We recommended to management to notify the Regulator, Bank of Ghana and Apex Bank about this development to prevail on the management of Ekumfi Rural Bank to enable the school access the funds.

Unauthorised disposal of Vehicle - GH¢10,000.00

590. Section 83 of the Public Procurement Act, 2003 (Act 663) provides that the head of a procurement entity shall convene a Board of Survey comprising representatives of departments with unserviceable, obsolete or surplus stores, plant and equipment which shall report on the items and subject to a technical report on them, recommend the best method of disposal after the officer in charge has completed a Board of Survey form.

591. We noted during the verification of assets of Dunkwa Senior High Technical School that, an Asia Cosmos Bus with registration Number AS 5276X and chassis number KNZEAM812SK003872 was sold at GH¢10,000.00 by the headmaster - Mr. Eric Nana Mensah and PTA Chairman – Mr. Anane Eduako without the authorization and approval from the office of the Chief of Staff.

592. Furthermore, proceeds from the sale were not paid into the consolidated fund but was misappropriated by the Headmaster and the PTA.

593. We recommended recovery of the amount of GH¢10,000.00 from the Headmaster and the PTA Chairman. We also recommended that the headmaster should be sanctioned under the PFMA, 2016 (Act 921).

Payment of goods not supplied - GH¢12,290.00

594. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment and that

evidence of services received, certificates for work done and any other supporting document exists.

595. We noted that management of two schools paid for goods totalling GH¢12,290.00 which were not delivered to the school. Details are as shown below.

S/N	Schools	Nature of transaction	No. of PVs	Amount GH¢
1	Breman Asikuma SHS	Payment for Roofing Sheets, and installation of Equipment at the Home Science Laboratory.	1	9,290.00
2	Assin Nsuta	Part payment for Corn Mill Machine	1	3,000.00
Total			**2**	**12,290.00**

596. The irregularity occurred because the management of the two institutions failed to ensure the items were delivered to specification before making payments.

597. The lapse has resulted in loss funds to the institutions, and also denied the students access to the laboratory for their academic work.

598. We recommended to Managements to ensure the items are supplied, failing which the amount of GH¢12,290.00 should be recovered from the headmasters of the schools.

Unjustified expenditure on Private Property - GH¢130,149.98

599. Section 7 of the Public Financial Management Act, 2016 (Act 921) directs that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

600. The Tenancy agreement dated, 1st September 2018 showed that Assinman Nursing and Midwifery Training College had rented a 12-unit classroom storey building from Mr. Kofi Ampomah, the Landlord for a period of five years at a cost of GH¢180,000.00.

601. We noted during the period under review that a total of GH¢130,149.98 was spent on the construction of three projects without entering into any agreement with the Landlord on how the monies spent would be recovered. The summary is however as follows:

	Project	Amount Spent (GH¢)
1	Construction of Washroom (Toilet and bath) for Students and staff	88,774.98
2	Renovation of Kitchen	28,875.00
3	Construction of 3 Summer Huts	12,500.00
	TOTAL	**130,149.98**

602. We attributed the infraction to the failure of Management to ensure that the Landlord was notified and consented to on paper before undertaking these projects.

603. As a result, the College risks losing funds should the landlord decide not to refund all the amount of GH¢130,149.98 used to construct those projects.

604. We recommended that Management should engage the Landlord to ensure that a formal agreement is reached on how the amount of GH¢130,149.98 spent on the projects will be recovered by the College, failing which the amount should be recovered from the Principal – Madam Ophelia Nkrumah, who authorized the payments to be made.

TAX IRREGULARITIES

Withholding taxes not deducted/remitted – GH¢ 109,446.22

605. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold appropriate rates of taxes and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

606. Management of six schools either did not deduct and/or remit withholding taxes of GH¢109,446.22 to the Ghana Revenue Authority (GRA) in violation of the Income Tax Act, 2015 (Act 896). The details are provided below:

S/N	Institution	Tax Not Deducted GH¢	Tax Not Remitted GH¢	Total GH¢
1	Ghana National College	-	51,634.93	51,634.93
2	Cape Coast Technical Institute	-	26,764.66	26,764.66
3	Mfantsipim School	-	9,542.69	9,542.69
4	Dunkwa Nurses & Midwifery Training College	7,678.49	-	7,678.49
5	Fettehman Senior High School	533.97	384.00	917.97
6	Enyan Denkyira SHS	3,795.48	9,112.00	12,907.48
	Total	**12,007.94**	**97,438.28**	**109,446.22**

607. Failure to withhold tax and remit withheld tax revenue to the Ghana Revenue Authority denies inflows of revenue into the Consolidated Fund.

608. We recommended for the Institutions to remit the withheld taxes to the Ghana Revenue Authority. We further recommended that the Heads of the Schools and Accountants should personally pay the un-deducted tax of GH¢109,446.22 to GRA and be personally held liable to pay any penalty that the GRA may impose on the Schools and Colleges.

PAYROLL IRREGULARITY

Unearned Salaries – GH¢120,783.03

609. Regulation 92 of Public Financial Management Regulations, 2019 (L.I. 2378), requires the Principal Spending Officer of a covered entity to cause the immediate stoppage of payment of salary to Public Servants on the death of an employee and notify the Controller and Accountant-General of same. The Principal Spending Officer is further directed to take the necessary action to retrieve any unearned compensation paid to the affected worker.

610. Contrarily, we noted that management of 10 Senior High Schools paid a total unearned salary of GH¢120,783.03 to 15 separated staff. Details are provided below:

No.	Institutions	No of staff	Period	Reason	Amount (GH¢)
1	Breman Asikuma SHS	3	1/10/19 – 31/08/20	Deceased	7,449.13
2	Awutu Winton SHS	1	1/10/20 – 31/12/20	Vacation of post	7,842.55
3	Boa Amponsem SHS	3	1/7/19 – 31/8/20	Retirement	16,248.73
4	Mozano SHS	1	May 2020	Retirement	1,124.02
5	T.I Ahmadiyya SHS	1	July 2020	Retirement	1,139.56
6	Obiri Yeboah SHS	2	1/1/20 – 31/10/20	Wrongful payment of allowance and wrong placement	48,266.16
7	Mando SHS	2	1/6/20 – 31/7/20	Deceased	7,547.36
8	Assin North Senior High School	1	1/1/20 – 31/12/20	Wrong placement	3,270.00

9	Moree Community Senior High School	1	1/1/20 – 31/12/20	Wrong placement	3,959.52
10	Nyankumasi-Ahenkuro SHS	2	1/10/19 – 31/10/20	Vacation of post and Retirement	23,936.00
	Total	**17**			**120,783.03**

611. The irregularity is attributed to the delay in deleting names of separated staff from the institutions' payroll.

612. The lapse could lead to loss of public funds.

613. We recommended that the unearned salaries of GH¢120,783.03 should be recovered from the beneficiaries or their next of kin, failure of which, the Heads of the affected schools should be held liable to pay the amount involved to the CAGD Suspense Account.

Procurement and Stores Irregularities

Procurement above entity threshold – GH¢206,598.98.00

614. Section 20 and the second schedule of the Public Procurement (Amendment) Act, 2016 (Act 914) provides that Heads of schools can authorize to procurement for goods and services up to GH¢30,000.00.

615. Contrary to the above, we noted two institutions awarded contracts to supply stationery and undertake works at a contract sum of GH¢206,598.98 which was above their respective threshold. See details in the table below:

S/N	Institution	Projects	Contract Sum GH₵
1	Kwanyako SHS	Purchase of stationery	76,449.00
2	Assinman NTMC	Additional works on rented hostel	130,149.98
	Total		**206,598.98**

616. The Heads also failed to refer the contract to the Entity Tender Committee (ETC) as required in the Third Schedule of the Public Procurement (Amendment) Act, 2016 (Act 914).

617. We recommended that the former Headmaster Desmond Bright Oppong should be sanctioned in accordance with Section 51 of Act 914.

Award of contract to unqualified suppliers - GH₵ 941,840.42

618. Section 22 of the Public Procurement Act, 2003 (Act 663) directs that a tenderer in public procurement shall have the legal capacity to enter into a contract.

619. Our review of the procurement processes of three (3) institutions showed that contracts valued at GH¢941,840.42 were awarded to Messrs Blessman Constructions Limited and co, who were not registered with the Public Procurement Authority as required by law:

S/N	Institution	Nature of Transactions	Suppliers	Contract sum	Payment to date
1	Dunkwa SHTS	Construction of KVIP, Renovation of Kitchen and others	Blessman Construction Ltd	101,056.00	101,056.00
2	Diaso Senior High School	Erection of Security Post, Generating Plant Installed, Building of Fence Wall.	Blessman Constr. Ltd - Contract awarded on 18 March 2019, Registered with PPA on 29 December 2020.	165,826.00	114,150.00
3	Dunkwa Nurses & Midwifery	IT Services, Fence Wall, Gas Tank Installation and others	18 (Medical Gas & General Solution, Emjay New	674,958.42	515,901.00

	Training College		Technologies and others		
Total				**941,840.42**	**731,107.00**

620. The lapse created avenues for unqualified persons to be awarded government contract valued at GH¢941,840.42

621. We recommended that management desist from the practice as continuous infractions would undermine the Authority's effort to develop and maintain a comprehensive supplier database that can support effective policy formulation and decision making as demanded by law and sanctioned under the procurement laws expected dates of completion)

Uncompetitive Procurements - GH¢503,112.03

622. Section 43 of the Public Procurement Act 2003, (Act 663) as amended by Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that procurement entities request quotation from at least, three different sources that should not be related in terms of ownership, shareholding, or directorship.

623. Contrary to the above provision, we noted that ten (10) Schools procured goods and services totalling GH¢503,112.03 without obtaining alternative price quotations from other respective suppliers or service providers.

S/NO	Institution	Nature of transactions	No. of PV's	Amount GH₵
1	Edinaman SHS	Purchase of Electrical and stationery items and others	5	52,006.00
2	Komenda SH/TS	Purchase of stationery items and others	2	14,550.00
3	Effutu SH/TS	Purchase of Stationery items, Cost of fumigation and others	9	58,090.00
4	Assinman Nursing and Midwifery Training Coll.	Cost of roofing sheets, burglary proof and others	6	63,396.33

5	Asuansi Technical Inst.	Cost of fish supplied, Liquid soaps, Exam Materials and others	3	38,429.00
6	Eguafo Abrem SHS	Cost of fumigation, Maintenance of Building and others	4	7,772.00
7	Fettehman SHS	Payment for stationery items, Deep freezer and others	9	22,011.00
8	Komenda College of Edu.	Cost of building the college's entrance gate, College's clothing and others	37	229,253.95
9	Enyan Denkyira SHS	Bags of salt, Exam Materials and others	2	10,560.00
10	T.I Ahmadiyya SHS	Cost of building materials, roof sheets and others	3	7,043.75
	Total		**80**	**503,112.03**

624. We attributed the lapse to control override on procurement projects by Management.

625. This could result in the procurement of goods and services at higher prices to the disadvantage of the school as value for money may not be obtained.

626. We recommended that, management should strictly comply with the provisions in the public procurement laws to ensure that value for money is obtained from procurements. Meanwhile, the procurement officers and heads of institutions should be sanctioned accordingly.

Unaccounted stores - GH¢163,175.00

627. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that, the Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed;

628. The physical stocktaking conducted at three institutions disclosed unaccounted store items worth GH¢163,175.00 as shown below:

S/N	School	Items	Ledger Bal.	Physical Bal.	Difference	Amount (GH¢)
1	Awutu Winton SHS	Text books and Literature books	936	441	495	15,210.00
2	Dunkwa Nurses & Midwifery Training College	Bags of rice	842	367	475	130,150.00
3	Hemang Senior High School	Assorted food & vegetables	107.5	39	68.5	17,815.00
	Total					**163,175.00**

629. The shortages resulted from goods paid for not delivered, pilfering and theft at the stores by the storekeeper and weak supervision over issues of stores.

630. Consequently, the schools suffered a total loss of GH¢163,175.00

631. We recommended that the Principals, Accountants and Storekeepers of the institutions should refund the amount of GH¢163,175.00.

CONTRACTS/ASSETS

Projects completed not put to use- GH¢60,700.00

632. Section 52 of the Public Financial Management Act 2016, (Act 921), states that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets that shall ensure effective, efficient, and economical use of the assets.

633. We noted that two (2) projects at Ghana National College and OLA College of Education had been completed but not put to use for the benefit of the school. Details below:

S/N	Institution	Project Details	Period	Amount (GH¢)
1	Ghana National College	Biometric clocking system, Camera, Speakers and an Application software	13 February 2020	7,700.00
2	OLA College of Education	Reverse osmosis water project	11 November 2019	53,000.00
Total				**60,700.00**

634. Laxity on the part of management to ensure that the assets are put to use accounted for the infraction, a tendency that has the potential risk of causing financial loss to the institutions.

635. We recommended that, management should ensure that the assets are put to immediate use to avoid their deterioration.

Stolen computers and other accessories

636. Section 52 of the Public Financial Management Act, 2016 (Act 921) directs that a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets that shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

637. We noted at Aggrey Memorial Senior High School that thieves on 21st of April 2020, broke into the Information and Communication Technology Laboratory of the school and stole 18 Dell System Units computers, a Server and a Projector donated to the school by MTN. This was subsequently reported to the Kotokruba District Police for investigation which are ongoing.

638. The theft occurred because of inadequate security measures at the ICT laboratory.

639. The loss has denied the students of the use of the facility and computers for teaching and learning for Information and Communication Technology (ICT).

640. Pending the outcome of the police investigation, we advised Management to strengthen security at the I.C.T laboratory and the school in general, to safeguard all the school's assets from theft and other forms of losses.

Delayed and Abandoned Projects

641. Section 52(1) of the Public Financial Management Act, 2016 (Act 921) states that, "Custody and management of assets 52. (1) A Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets."

642. We noted delayed projects in four (4) institutions.

643. We could not determine the contract sums and the payments to date of these projects which are at their various stages of completion. Details below:

S/N	Institution	Projects	Contractor	Remarks
1	Ghana National College	3 GET fund projects (2 storey dormitory, Assembly Hall)	New Era Discovery and Co.	Expected to be completed by Oct. 2020
2	Holy Child School	73-acre fence wall. Started -10/8/15	Mr. Joseph Kwaku Saah. RaJ Co. Ltd - Amalgamated Designs	Expected to be completed by Dec. 2016
3	Oguaa SHTS	2 GET fund project -Technical and Admin. Blocks (awarded between 2014 and 2016)	MUFTAW Construction and Co.	Site abandoned since Dec. 2016
4	Obrachire SH/TS	1 GET fund projects -2 Storey Girls Dormitory Block with Ancillary Facilities	Amalgamated Design/Infrastructure Solutions Ltd	Site abandoned since Dec. 2016

644. Continuous delay in the completion of these projects could result in variations and cost overruns.

645. We urged the management of those institutions to should liaise with GETFund for the release of the funds in order to complete the projects.

EASTERN REGION

Introduction

646. For the year under review, the number of Pre-University Educational Institutions which operated in the Eastern Region stood at 108. The summary by categories of the institutions are as follows:

No.	*Type Of Institution*	*Number*
1	Senior High Schools	70
2	Senior High/Technical Schools	17
4	College of Education	7
6	Technical Institutes	6
7	Vocational/Technical Institutions	2
8	Agric Senior High Schools	1
9	Special	5
	Total	**108**

647. One hundred and seven out of the 108 institutions submitted their annual accounts and financial statements for validation within the statutory deadline of 28 February 2021.

648. The number of pre-university institutions that were catered for in 2019 increased from 106 to 108 because the Ghana Education Service (GES) absorbed two new Colleges of Education into its mainstream.

Summary of significant findings and recommendations

649. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), managements of three schools expended a total amount of GH¢634,885.13 on goods and services for the period under review without an approved budget. We recommended that the Heads and Accountants of the three Schools should be sanctioned in accordance with Section 96 of the Act.

650. Management of three schools could not substantiate payments totalling GH¢80,150.00 for the supply of goods and services in contravention with Regulation 78 of the Public Financial Management Regulations, 2019. We therefore recommended that the amounts should be recovered from the Headmasters and Accountants of the various institutions.

651. Sixty-eight occupants in seven institutions' bungalows and quarters owed rent arrears of GH¢33,973.50 for the period under review contrary to Regulation 46 of the Public Financial Regulations, 2019. We recommended that efforts should be made to recover the rent arrears of GH¢33,973.50 from the occupants and stringent measures put in place to ensure prompt payment of rent.

652. Heads of two Schools carried out repair works on official vehicles, equipment and buildings of the schools to the tune of GH¢96,952.00 without recourse to Regulation 79 of the Public Financial Management Regulations, 2019 (LI 2378). We recommended that the Headmasters of the Institutions and the Accountants should be held liable to refund the amount involved.

653. Contrary to Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914), eight institutions engaged in uncompetitive procurement of goods, works and services to the tune of GH¢565,453.97. We recommended that management of the schools should be sanctioned in accordance with section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

654. Two heads of institutions procured goods, works and services above their threshold to the tune of GH¢341,895.00 in contravention with Section 18 of the Public Procurement Act, 2003 (Act 663) as amended by Section 6 of the Public Procurement (Amendment) Act 2016. We recommended sanctions in accordance with section 51 of the Public Procurement (Amendment) Act 2016 (Act 914) to be meted out to the heads involved.

655. We noted that food items worth GH¢12,300.00 were under supplied to St. Peter's Senior High School by Messrs. Rich Impression Co. Ltd under the FREE

SHS programme. We recommended that management of the school should contact the National Food Buffer Stock Company to instruct Messrs. Rich Impression Co Ltd to supply the difference of 3000kg of rice in accordance with Regulation 79 of the Public Financial Management Regulations, 2019, (L.I. 2378).

656. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), management of Asuom Senior High School failed to produce ICT equipment valued at GH¢3,350.00 for inspection because they were allegedly stolen from the ICT laboratory. We recommended to management to pursue the matter with the Police to apprehend the culprits and retrieve the stolen items. Management should also strengthen security at the school to protect life and property.

657. Managements of seven institutions failed to recover total unearned salaries of GH¢92,633.34 paid to 15 separated staff and overpayments to two officers contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378). We recommended that managements should ensure recovery of the total amount of GH¢92,633.34 from the separated staff and the two staff who were overpaid into the Controller and Accountant General's salary suspense account, failure of which the Heads and validation officers of the various schools shall be held accountable.

DETAILS OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Annual Estimates

658. The institutions continued to receive quarterly allocations of funds from the Regional Directorate as their GOG grants approval estimates. They however failed to comply with Part II of the Financial and Accounting Instructions (FAI) to prepare estimates of their Internally Generated Funds (IGF) for approval by their respective Board of Governors. We advised the Heads to ensure adherence to the above stated regulation and act accordingly.

State of the Accounts

659. Out of 108 institutions audited for the year under review, 107 prepared and submitted their annual financial statements for validation and certification within the statutory time frame of 28 February 2021 as stipulated in Section 80(1) of the Public Financial Management Act, 2016 (Act 921).

660. We however, had to return some of the financial statements for correction of errors. We therefore advised the Accountants of the Institutions to be diligent in the preparation of their financial statements, so that errors and misstatements would be minimized.

661. Achiase Senior High School was the only school that could not prepare and submit its Annual Accounts and Financial Statements for 2019 for our validation and certification.

Operational Results

662. The total revenue that accrued to the 107 institutions in the 2020 financial year was GH¢468,131,131.65. They however incurred a total expenditure of GH¢463,478,461.42 resulting in an overall net surplus of GH¢4,652,670.23. A summary of the income and expenditure of the 107 institutions is shown below:

No	Accounts	Income (GH¢)	Expenditure (GH¢)	Surplus/Deficit (GH¢)
1	General/GOG	368,582,833.43	368,972,748.89	(389,915.43)
2	Boarding/IGF Retained	18,956,709.43	19,509,843.88	(553,134.45)
3	Miscellaneous/Others	15,134,162.60	11,600,265.53	3,533,897.07
4	Free SHS	65,457,425.19	63,395,603.15	2,061,823.04
	Total	**468,131,131.65**	**463,478,461.42**	**4,652,670.23**

663. The net surplus of the respective institutions totalling GH¢4,652,670.23 was transferred to the individual schools' reserve funds.

Sundry Receivables (Debtors)

664. Below is a summary of the debtors' figure of GH¢20,184,507.98 owed the institutions by students, staff and other debtors as of 31 December 2020. The summaries are presented in the table below and the details attached as Appendix 'ER1'.

No.	Debtors GH¢	Amount GH¢	Percentage %
1	Students	19,529,703.56	96.76
2	Staff	312,688.17	1.55
3	Others	342,116.25	1.69
	Total	**20,184,507.98**	**100.00**

665. Due to inefficient fee collection mechanism at the schools, a significant amount of GH¢19,529,703.56 representing 96.76% of the total debtors was owed by students. We reiterated, as in previous years, that management of the schools, should put in place strong mechanisms to boost the collection of school fees.

666. A directive from the GES Headquarters to heads of schools not to expel students for non-payment of fees was attributed by most heads of the schools as the cause of the huge student's indebtedness.

Sundry Payables (Creditors)

667. The schools were indebted to students, suppliers and service providers to the tune of GH¢13,645,607.38 for the year under review. A summary of the sundry creditors is provided below whiles the details are attached as Appendix 'ER2'.

No.	Creditors	Amount GH¢	Percentage (%)
1	Students	2,233,210.58	16.37
2	Others	483,824.44	3.54
3	Sundry	10,928,572.36	80.09
	Total	**13,645,607.38**	**100**

668. The institutions owed a total amount of GH¢10,928,572.36 or 80.09% of the Creditors figure to suppliers of goods and service providers. This situation arose largely because of the inability of managements of the schools to collect arrears of fees owed by past students to settle obligations falling due.

669. We have advised management of the institutions to endeavour to honour their obligations as and when they fall due in order to avoid any law suits, and to continue to enjoy the good will and confidence of their creditors.

MANAGEMENT ISSUES

Cash Irregularities

Unsupported Payments: - GH¢80,150.00

670. Regulation 78 of the Public Financial Management Regulations, 2019, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment that evidence of services received, certificates for work done and any other supporting document exit.

671. Our review of payment vouchers revealed that managements of three schools could not substantiate total payments of GH¢80,150.00 with source documents such as receipts, invoices and statement of accounts to warrant the payments. Details are furnished below:

No	School	No. of PVs	Amount GH¢
1	Achiase Snr. High School – Achiase	3	2,700.00
2	Bepong Snr. High School – Bepong	2	6,250.00
3	SDA College Education – Asokore	2	71,200.00
	Total	**7**	**80,150.00**

672. The lapse occurred because managements failed to effectively supervise the accountants when processing payment vouchers for payment.

673. We could not, therefore, authenticate the genuineness of the GH¢80,150.00 paid to service providers.

674. We therefore recommended that the amounts should be recovered from the Headmasters and Accountants of the various institutions and same paid to the accounts of the schools.

Unpaid rent – GH¢33,973.50

675. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) demands that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected and immediately lodged in gross within twenty-four hours in the designated Consolidated Fund Transit Bank Account, except in the case of Internally Generated Funds under an enactment.

676. Our review of the Internally Generated Funds accounts revealed that Headmasters of seven institutions failed to collect rent amounting to GH¢33,973.50 from occupants of bungalows or quarters of the various institutions.

No	Institution	No of Occupants	Amount GH¢
1	Akwatia Tech. Institute – Akwatia	10	3,600.00
2	Apeguso Snr. High School – Apeguso	13	7,675.00
3	Mpreaso Snr. High School – Mpreaso	7	751.50
4	Nkwantia Presby Snr. High School – Nkwantia	9	540.00
5	Pope John Snr High School – Koforidua	10	4,837.00
6	SDA College of Educ. - Asokore K'dua	4	1,600.00
7	St. Martin Snr. High School - Nsawam	15	14,970.00
	Total	**68**	**33,973.50**

677. The lapse is as a result of the inability of Managements of the various institutions to put in place measures to effectively collect rent from the occupants.

678. The inability of Managements of the various institutions to collect rent from staff occupying the bungalows deprived them of the needed funds to carry

out repairs and maintenance works on the buildings to prevent them from deterioration.

679. We recommended that efforts should be made to recover the rent arrears of GH¢33,973.50 from the occupants and stringent measures put in place to ensure prompt payment of rent.

Unbudgeted procurement - GH¢634,885.13

680. Regulation 7 of the Public Financial Management Regulations, 2019 stipulates that; a Principal Spending Officer of a covered entity shall authorize commitments within a ceiling set by the Minister.

681. Contrary to the above provisions, management of three schools expended a total amount of GH¢643,885.13 on goods and services for the period under review without an approved budget. Details are provided below:

No	Name Of Institution	Pv. No.	Amount (GH¢)	Nature of Expenses
1.	Islamic Girls SHS. Suhum	1	12,000.00	Risograph
2.	Diapora Girls SHS Obodan	19	6,501.50	Vehicle Maintenance
3.	Suhum Presby SHS Suhum	81	616,383.63	Purchase of goods
	Total	**101**	**634,885.13**	

682. The irregularity was occasioned due to Managements' noncompliance with the tenets of the law.

683. The practice does not promote transparency, accountability and efficient use of resource and could lead to misappropriation of public funds.

684. We recommended that the Heads and Accountants of the three Schools should be sanctioned in accordance with Section 96 of the Act.

Installation of unapproved Software-GH¢16,000.00

685. Section 11 of the Audit Service Act, 2000 (Act 584), requires that the Public Accounts of Ghana and of all persons and institutions referred to in Subsection (1) including computerized financial and accounting system and electronic transactions shall be kept in such form as the Auditor General shall approve.

686. We noted that Headmasters of four schools procured and installed software without prior approval by the Auditor General. We further noted that two of the schools acquired the software at a total cost of GH¢16,000.00. The affected schools are as follows:

No	Name of Institution	Cost of software GH¢	Year acquired
1	Abuakwa State College, Kibi	15,000.00	2017
2	Attafuah Senior High Technical School	1,000.00	2018
3	Akroso Senior High School, Akim Akroso	Unavailable	2014
4	St Francis Senior High/Technical School	Unavailable	2014
	Total	**16,000.00**	

687. Failure of Managements to adhere strictly to the law occasioned this anomaly

688. Under the circumstance, we could not ascertain the safety and security measures as well as the efficiency of the unapproved software.

689. There is the likelihood of acquiring inappropriate software that might not serve the needs of the institutions.

690. We recommended to managements of the various schools to seek retrospective approval from the Auditor – General for the use of the software to avoid sanctions.

Procurement and Stores Irregularities

Payment for repair works without Works Order: - GH¢96,952.00

691. Heads of two Schools carried out repair works on official vehicles, equipment and buildings without recourse to the provisions of Regulation 79 of the Public Financial Management Regulations, 2019 (LI 2378). Details are provided below:

No	Institution	No of PVs	Amount GH¢
1	Koforidua Tech. Institute – Koforidua	15	77,384.00
2	Saviour Snr. High School – Osiem	5	19,568.10
	Total	**20**	**96,952.10**

692. The lapse is as a result of the laxity of schedule officers to ensure repair works carried out were supported with works orders and certificate of satisfactory work done.

693. The practice could lead to payment for shoddy works or non-execution of jobs resulting in loss of funds to the institutions.

694. We recommended that the Headmasters of the Institutions and the respective Accountants should be held liable to refund the amount involved.

Uncompetitive procurements - GH¢565,453.97

695. Contrary to Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914), eight schools made purchases totally GH¢565,453.97 without

obtaining alternative quotations from other suppliers or contractors. Details are provided below:

No	Name of institution	No of PVs	Amount (GH₵)
1.	Manya Krobo Day Snr High School		23,982.00
2.	New Nsutam Snr High School. Nsutam	18	53,587.69
3.	Pope John Snr. High School - Koforidua	2	205,110.00
4.	Presby Snr High School. Osino	25	133,600.18
5.	Savior Snr. High School. Osiem	10	66,664.54
6.	SDA Snr. High School. Asokore-Koforidua	11	43,141.86
7.	St. Martin's Snr. High School. Nsawam	8	39,367.70
	Total	74	**565,453.97**

696. This anomaly was as a result of managements disregard for the procurement Act. We could not therefore confirm that the institution obtained value for money from the procurements.

697. We recommended that management of the schools should ensure all future purchases are made with strict compliance to the procurement laws. We further recommended sanctions in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

Procurement above entity head threshold - GH¢341,895.00

698. Section 18 of the Public Procurement Act, 2003 (Act 663) as amended by Section 6 of the Public Procurement (Amendment) Act, 2016 (Act 914), requires that a head of entity shall apply the thresholds that relate to head of entities as specified in the Second and Third schedules of the Act.

699. Contrary to the above provisions, two heads of institutions procured goods and services from suppliers above their approved thresholds without referring the procurement to the Entity Tender Committees as required. Details are provided below:

No	Name Of Institution	Head of entity threshold (GH¢)	Amount (GH¢)	Types of Procurement
1.	Islamic Girls Snr. High school –Suhum	30,000.00	107,120.00	Sanitation Service
2.	Suhum Presby Snr. High School	45,000.00	234,775.00	Goods and Works
	Total		**341,895.00**	

670. We attributed the irregularity to the disregard for the procurement laws by the heads.

671. We recommended that all procurements, with values exceeding the authorised threshold of the head of entity, should be referred to the appropriate authority for approval. We further recommended sanctions in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914) to be meted out to the heads involved.

Under Supply of Stores - GH¢12,300.00

671. Regulation 79 of the Public Financial Management Regulations, 2019 (L.I. 2378), directs that where a Principal Spending Officer identifies that works carried out, goods supplied, or services rendered are inconsistent with specifications, the Principal Spending Officer shall take the necessary action to ensure complete delivery or pay for the portion delivered.

672. We noted during physical check of stock of foodstuffs at St Peters Senior High School Nkwatia that, the National Food Buffer Stock Company, through, Messrs. Rich Impression Co Ltd., supplied the school with 200 (35kg) bags of rice instead of 200 (50kg) bags of rice resulting in an undersupply of 3,000kg (15kg per 200bags) of rice at a unit cost of GH¢4.10per kg valued at GH¢12,300.00.

673. The anomaly was occasioned by the non-availability of a weighing scale at the store at the time of the delivery.

674. We recommended that management of the school should contact the National Food Buffer Stock Company to compel Messrs. Rich Impression Co Ltd to supply the remaining 3000kg of rice.

Stolen ICT items: -GH¢3,350.00

675. Section 52, of the Public Financial Management Act, 2016 (Act 921), a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exit for the custody and management of the assets.

676. Our verification of assets at the ICT laboratory of the Asuom Senior High School revealed four ICT equipment valued at GH¢3,350.00 provided by the Government of Ghana were allegedly stolen during the first term of 2018/2019 academic year. Details are furnished below:

No	Item	Qty	Amount GH¢
1	Laptop (Lenovo Think pad)	1pcs	1,500.00
2	System Unit, Monitor, Keyboard & Mouse (Dell)	1 each	1,200.00
3	UPS (Mercury)	1pc	300.00
4	WYSE Dell System Unit	1pc	350.00
	Total		**3,350.00**

677. The theft occurred due to inadequate security at the ICT laboratory.

678. Although management reported the theft to the Asuom Police and investigation is still underway, the perpetrators are yet to be apprehended.

679. The theft has denied students of the school the use of the ICT equipment for their computer lessons.

680. We recommended to management to pursue the matter with the Police to apprehend the culprits and retrieve the stolen items. Management should also strengthen security at the school to forestall future occurrence.

Unreturned borrowed Library Books

681. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity, state owned enterprise or Public Cooperation to be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets.

682. We noted that 24 students of two institutions borrowed 25 library books beyond the stipulated two weeks allowed for all borrowed library books to be returned. Details are furnished below:

W.B.M ZION SENIOR HIGH SCHOOL – OLD TAFO

No	Date Collected	Name of Student	Tittle of book	Class	Due Date
1	10/5/2017	Ankrah Charity	The Scape Goat	1A4	31/5/2017
2	15/8/2017	Gladys Yorboye	The Scape Goat	1C	22/8/2017
3	19/10/2017	Barfo Alex	Eliza for Communication	1A6	24/10/2017
4	23/10/2017	Emmanuel Danso	Woto Faako A	1A	30/11/2017
5	23/10/2017	Esther Boahema	Grief Child	1A1	25/10/2017
6	17/11/2017	Tetteh Joycelyn	Santa Cruize	1A	24/11/2017
7	14/03/2019	Sakyi Oparebea S.	La Vie De Kofi	1A4	18/03/2019

8	14/03/2019	Vera Afriyie F.	Deux Enfants En Vacances	1A4	28/03/2019
9	18/07/2019	Niaman Solomon	Elective Math	1A3	25/07/2019
10	24/10/2019	Herritte Obianim	The Great Sarch	AHE	24/10/2019
11	21/10/2019	Awal Khadja	Seven Plays a Mystery Suspense	1A1	31/10/2019

KOFORIDUA SECONDARY/TECHNICAL SCHOOL – KOFORIDUA

No	Date Collected	Name of Student	Tittle of book	Class	Due Date
1	3/02/2015	Asare Elvis Boateng	The Power of Corruption by Dan Fulani (CII)	2E2	17/2/2015
2	22/02/2018	Asare Elvis Boateng	Lydia Henderson (CII)	2E1	6/3/2018
3	16/03/2018	Calvin Tetteh	Twin Trouble – Dan Fulani	1E4	30/3/2018
4	26/03/2018	Larbi Nicholas Ato K.	Time Bomb – Dan Fulani	2E3	9/4/2018
5	01/02/2018	Samuel Kelvin	The Female Eunuch – Gneerci The Mystery Rukodzi	1E3	15/2/2018
6	18/6/2018	Sarkodie Caleb Boamah	The Mystery of Rukodzi Mountain Blessing MC18	1E2	02/7/2018
7	09/02/2018	Omane Edrina	The Step father	1H	23/2/2018
8	26/01/2015	Enoch Asiedu Osafo	Sing Sweetly for me	1I1	9/2/2015
9	8/02/2016	Kingsley Nicanor	Baby's Sister's Island Adventure	1E1	22/2/2016
10	26/09/2017	Jefferson M.	Satellites Poem	2C	10/10/2017

11	30/10/2017	Adarkwah Yiadom K	Within my reach – Foreman C. I	2H	14/11/2017
12	17/03/2017	Amoah F. Obenewaa	The mystery of Rukodzi	1I2	31/3/2017
13	27/06/2017	Mantey Issac Ohene	The Valley of the Dead	1I2	11/07/2017

683. The anomaly was as a result of the inability of Management to institute stringent measures in ensuring library books borrowed by both teachers and students are returned within the stipulated time.

684. The practice could deny other students and teachers the use of the library books.

685. We recommended that, management should either retrieve the borrowed library books from the defaulters, or the market value of the books should be recovered from them. Furthermore, management should institute policies which would ensure borrowed library books are returned within the stipulated time.

Payroll Management

Unearned salaries: - GH¢92,633.34

686. Managements of seven institutions failed to recover total unearned salaries of GH¢57,223.99 paid to 15 separated staff and overpayments to two officers totalling GH¢35,409.35 contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378). Below are the details:

No	School	No of Staff	Period	Amount Paid GH¢	Remarks
1	Akwamuman SHS – Akosombo	2	Sept –Oct. 2019	7,862.55	Separated staff
2	Klo Agogo SHS – Agogo	5	Sept 2018 - June 2019	25,466.08	Separated staff
3	Koforidua Tech. Institution – K'dua	2	April - October 2019	8,288.49	Retirement
4	Manya Krobo SHS – Odumase	4	Jan. – Sept. 2019	6,789.09	Separated staff
5	Savior SHS – Oseim	1	Aug. – Sept. 2019	4,368.00	Employee deceased
6	SDA SHS Akim Sekyere	1	May – June 2019	4,449.78	Vacation of post
7	St. Martin's SHS Nsawam	2	March - July 2019	35,409.35	Over payment of salary
	Total	**17**		**92,633.34**	

687. The irregularity is as a result of delays in deleting the names of separated staff from the salary vouchers by officers in charge of the validation of the Controller and Accountant General's E-Salary Payment Vouchers.

688. Payment of unearned salaries forms a significant part of financial losses to the country.

689. We recommended that management should ensure recovery of the total amount of GH¢92,633.34 from the separated staff and the over paid staff into the Controller and Accountant General's salary suspense account, failure of which the Heads and validation officers of the various schools shall be held accountable.

Failure to Establish Audit Committees

690. Section 86 (1) of the Public Financial Management Act, 2016 (Act 921), an Audit Committee shall be established to serve one particular covered entity or any other covered entities in a sector.

691. Contrary to the above provisions, management of four schools failed to establish Audit Committees to strengthen management operations. The schools involved are listed below:

No	Name of Institution
1	Aparade Senior High School, Akim Aparade
2	Akim Swedru Senior High School, Akim Swedru
3	Akweaman Senior High School, Akim Manso
4	Boso Senior High School, Boso

692. Management attributed the lapse to the inability to obtain the right calibre of the committee members as required by the Public Financial Management Act 2016 (Act 921).

693. The absence of the Audit Committees could lead to the delay in implementing audit recommendations.

694. We recommended that Headmasters of the affected schools should ensure the immediate establishment of the Audit Committees to avoid sanctions.

GREATER ACCRA REGION

695. The number of Pre-University Educational Institutions which operated in the public system in the Greater Accra Region during the 2020 financial year was 55. The Institutions are in the following categories:

No.	Type of Institution	No.
1.	Senior High Schools	36
2.	Senior High Technical Schools	8
3.	College of Education	2
4.	Technical Institutes	6
5.	Special Schools	3
Total		**55**

696. Fifty-three out of the 55 institutions submitted their annual accounts and financial statements for validation within the statutory deadline of 28 February 2021.

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

697. We could not confirm the authenticity of payments totalling GH¢12,508.30 made by two institutions because they lacked the necessary supporting documents to substantiate the payments contrary to Regulation 78 of the Public Financial Management Regulations, 2019. We recommended that the amount involved should be recovered from the Heads and their Accountants.

698. Our audit of Ada Senior High school revealed that out of a total sum of GH¢51,935.68 advanced to seven officers to undertake various programmes, only GH¢20,445.00 have been retired leaving an outstanding balance of GH¢31,490.68 yet to be retired. We therefore urged the Officers to refund the

unspent balances to the school's coffers or the amount converted to advances and recovered accordingly.

699. We noted that Madam Theodora Salakpi of Chemu Senior High School, Tema, failed to account for an amount of GH¢11,974.00 realised from the sale of transcripts, testimonials and clearance forms. We therefore recommended that the Headmaster, Accountant and Madam Theodora Salakpi be jointly held liable for the amount.

700. We noted during our review that, two institutions made payments totalling GH¢264,372.02 on 61 occasions with physical cash to third parties for supply of goods and services instead of bank transfers or crossed cheques. We recommended to Managements to ensure that, all future payments to third parties are processed and paid through the bank to avoid the possibility of overpayment.

701. Managements of two Institutions granted advances totalling GH¢18,004.60 to eight members of staff but failed to recover the money as at the time of audit**.** We recommended to management to immediately recover the outstanding advances from the affected officers.

702. Our review of the procurement documents of seven Institutions disclosed that procurement totalling GH¢423,798.40 were made without competitive considerations from other suppliers or contractors**.** We recommended appropriate sanctions in accordance with Section 51 of Act 914 against the Heads and Procurement Officers for non-adherence to the Procurement law.

703. Eight separated staff from four institutions were paid unearned salaries of GH¢64,058.65. We recommended that the Heads and Accountants of these institutions should be sanctioned if they fail to recover the unearned salaries from the separated staff or their next of kin**.**

704. Our examination of rent records of six Institutions revealed that 132 staff owed rent and utility totalling GH¢202,199.73. We recommended to the Heads of the institutions to recover the amount directly from the salaries of defaulting staff**,** and also put in place measures that would ensure staff make prompt payments of their indebtedness.

705. Our review of the stationery store records revealed that 742 past students in three Institutions did not return a total of 2,594 core subject textbooks valued at GH¢77,820.00. We recommended that management of the three institutions should take steps to recover the books**,** or in default, the value of the books should be recovered from the parents of the defaulting students as directed by the Director-General of GES. The Headmaster and the Storekeeper should be held liable for the amount if they fail to recover the books from the students.

DETAILS OF FINDING AND RECOMMENDATIONS

FINANCIAL REPORTING

Estimates

706. The Institutions prepared their revenue and expenditure estimates on Government budgetary to the Regional Director of Education for inclusion in the 2020 budget of Ghana Education Service, however, estimates for their internally generated and other funds were not approved by Parliament in compliance with Section 47 (1) of the Public Financial Management Act, 2016 (Act 921). Government of Ghana releases through the Regional Director of Education and student fees were the main source of funds for operations of the Institutions.

State of the accounts

707. Fifty-three out of 55 Institutions complied with Section 80(1) of Public Financial Management Act, 2016 (Act 921) by preparing and submitting their financial statements for 2020 within the stipulated deadline for validation. This is an improvement over the previous year's performance where 47 Institutions prepared and submitted their financial statements for audit validation.

708. Ashaiman Vocational/Technical Institute and Tetteh Ocloo State School for The Deaf defaulted in the submission of the Annual Accounts.

709. We urged the defaulting schools to comply with the above law.

Operational result- (GH¢2,559,582.78)

710. The total income of the 53 Institutions whose financial statements were validated amounted to GH¢244,514,531.99 with their corresponding expenditures of GH¢247,074,114.77. The financial year recorded an overall deficit of GH¢2,559,582.78.

Description	Income	Expenditure	Surplus/(Deficit)
	GH¢	GH¢	GH¢
Government Grant	206,003,349.96	206,003,349.96	-
User fee/Boarding	4,945,318.88	5,986,896.14	(1,041,577.26)
Government Subsidy/Free SHS	27,101,193.44	27,717,514.09	(616,320.65)
HIPC/GET fund	1,522,101.21	1,643,425.50	(121,324.29)
SEIP	694,952.48	928,920.68	(233,968.20)
Donation/Other	4,247,616.02	4,794,008.40	(546,392.38)
Total	**244,514,531.99**	**247,074,114.77**	**(2,559,582.78)**

Receivables (Debtors) - GH¢3,377,927.81

711. As at 31 December, 2020, 45 institutions out of the 53 that submitted their financial statements for validation recorded total debtors GH¢3,377,927.81. The breakdown is shown in the table below:

Description	Amount	Percentage
	GH¢	
Staff Debtors	183,651.04	5.44%
Students Debtors	2,955,234.70	87.49%
Other Debtors	239,042.07	7.08%
Total	**3,377,927.81**	**100%**

712. We urged management of the institutions to institute more effective measures to recover the debts in compliance with Part 1, Section 2(m) of the FAI.

Payables (Creditors) - GH¢3,115,863.57

713. Thirty-six institutions recorded total credit of GH¢3,115,863.57 owed to suppliers, students and other creditors as at 31st December, 2020. The breakdown is shown in the table below:

Description	Amount	Percentage
	GH¢	
Suppliers	2,193,078.70	70.38%
Students Creditors	551,933.90	17.71%
Other Creditors	370,850.97	11.90%
Total	**3,115,863.57**	**100%**

714. We urged management of the institutions to settle their commitments to their creditors to maintain their credibility and also avoid legal suit.

MANAGEMENT ISSUES

715. The malfeasance and other irregularities noted in the areas of cash management, procurement and stores, payroll, contract management are provided below:

Cash Irregularities

Unsupported Payments – GH¢12,508.30

716. Regulation 78 of Public Financial Management Regulations, 2019 (L.I. 2378) requires heads of covered entities to ensure that payments for goods and services are valid, accurate, legal and that evidence of service received, certification for work done and other supporting documents exist.

717. Payments made by two institutions totalling GH¢12,508.30 to various suppliers and service providers were not supported with the relevant transaction documents such as, receipts, invoices, reports among others. See details below:

No.	Institutions	No. of PVs	Amount (GH¢)
1.	Ghanata Senior High	8	8,217.30
2.	Prampram SHS	1	4,291.00
	Total	**9**	**12,508.30**

718. The Heads and their Accountants did not do due diligence to ensure that all relevant transaction documents authenticating the payments were provided by the persons transacting on behalf of the schools.

719. Payments without the requisite transaction documents impedes transparency and accountability, thus exposing the system to high risk of financial losses through duplication of payments and other financial improprieties such as paying for undelivered services and goods.

720. Under the circumstance, we recommended for the refund of the expenditure of GH¢12,508.30 by the Heads and their Accountants to the schools' accounts.

Unretired imprest - GH¢31,490.68

721. Regulation 102 of the Public Financial Management Regulations, 2019 states that a Principal Spending Officer shall ensure that a standing imprest is fully retired by the end of the financial year.

722. Contrary to this regulation, our audit of Ada Senior High School revealed that out of a total amount of GH¢51,935.68 advanced to seven officers to undertake and facilitate various programmes, only GH¢20,445.00 have been retired leaving an outstanding balance of GH¢31,490.68 yet to be retired. Details are shown in the table below:

Name	Amount Advanced (GH¢)	Amount Retired (GH¢)	Outstanding Amount (GH¢)
James T. Apodie	12,050.00	-	12,050.00
Simon K. Setordzie	28,740.00	20,445.00	8,295.68
Theodore Anomah	4,300.00	-	4,300.00
Nartey Gabriel	2,000.00	-	2,000.00
Elias W. Otipeseku	3,495.00	-	3,495.00
Ebenezer Kisseh	700.00	-	700.00
Avorgah Michael	650.00	-	650.00
Total	**51,935.68**	**20,445.00**	**31,490.68**

723. The Accountant, Theodore Anomah, attributed the anomaly to an oversight on the part of the officers whose duty it was to submit the relevant

invoices, receipts and refunds. Notwithstanding the reason proffered by the accountant, we deemed the cause to be failure on his part to institute effective measures to ensure that imprest holders duly retire them as required.

724. In the absence of sufficient and appropriate documents to acquit these advances, we were unable to confirm whether the amounts advanced have been applied in the discharge of the specified duties.

725. We recommended that the funds should be adjusted to personal advances in the name of the imprest holders and recovered accordingly and institute effective measures to curb the recurrence of the irregularity.

Students' indebtedness - GH¢994,752.06

726. Instruction 2, Part I of the Financial Accounting Instructions for Secondary Schools, Training Colleges and Educational Units requires Heads of Institutions to see to it that debts owed to the institution are promptly collected.

727. Contrary to the above instruction, we observed that 1,338 students of eight Senior High and Technical Schools owed fees of GH¢994,752.06 at the time of issuing this report. Details are as summarized below:

No.	Schools	No. of Students	Indebtedness (GH¢)
1	Prampram Senior High	134	50,965.59
2	Ningo Senior High	202	51,533.66
3	Ada Sec/Tech	177	128,779.10
4	Ghanata Senior High	150	77,582.10
5	Osudoku Sec/Tech	39	12,050.13
6	Ada Senior High	345	451,141.81
7	Ada Technical	86	27,157.50
8	Ada College	205	195,542.17
Total		**1338**	**994,752.06**

728. We therefore advised managements of the institutions involved to intensify their fees collection drive to reduce students' indebtedness to the barest minimum.

Unaccounted Revenue (Sale of Transcript, Testimonial and Clearance Forms) -GH¢11,974.00

729. Regulation 46 of the Public Financial Management Regulations, 2019 directs that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected and lodged in the designated account. Contrary to the above, we noted from a record book kept by Madam Theodora Salakpi of Chemu Senior High School, Tema, failed to account for an amount of GH¢11,974.00 realised from the sale of transcripts, testimonials and clearance forms for the years 2018, 2019 and 2020.

730. Madam Salakpi indicated she handed over the amount of GH¢11,974.00 to the Headmaster and his Assistant upon their instructions.

731. We could not**,** therefore, confirm the judicious use of the money since no records were kept on it.

732. As a result, the school was denied revenue of GH¢11,974.00 to carry out its programmes.

733. We therefore recommended that the Headmaster and the Assistant Headmaster should jointly refund the amount of GH¢11,974.00 to the school.

Cash Payments to third parties instead of crossed - cheques – GH¢264,372.02

734. Regulation 83 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides among other things that all payments for expenditure of covered entities to third parties shall be made by electronic transfer or crossed cheques.

735. We noted during our review that, two institutions made payments totalling GH¢264,372.02 on 61 occasions with physical cash to third parties for various supplies of goods and services instead of bank transfer payments or crossed cheques. Details are below:

No.	Name of School	No. of PVs	Amount GH¢
1	Wesley Grammar SHS, Dansoman	44	215,693.82
2	St. Mary's SHS, Korle Gonno	17	48,678.20
	Total	**61**	**264,372.02**

736. The Accountants explained that, the affected suppliers had challenges with their bankers hence the cash payments to them.

737. The practice could lead to multiple payments and concealment of revenue by suppliers for tax purposes.

738. We recommended to managements of the schools to ensure that, all future payments to third parties are processed and paid through the bank.

Unrecovered Loans/Advances – GH¢18,004.60

739. Regulation 51 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, collection of public and trust moneys shall be the responsibility of the Principal Spending Officer.

740. On the contrary, management of two Institutions granted advances totalling GH¢18,004.60 to eight members of staff but failed to recover the money as at the end of the repayment period**.** Details are provided below:

No.	Institutions	No. of Staff	Amount (GH¢)
1.	Ada college of Education	6	16,404.60
2.	Ada SHS	2	1,600.00
Total		**8**	**18,004.60**

741. To prevent loss of funds to the schools, we recommended to management to recover the outstanding advances with interest from the affected officers and pay same to the schools' account.

Unpaid obligations - GH¢443,649.08

742. Part III, Instruction 2 of the Financial and Accounting Instructions for Schools and Offices, 2014 states among others that it is the duty of the Head of the Institution/Office to ensure that debts owed by the Institution/Office are promptly paid.

743.We noted that, five schools were indebted to students, suppliers of goods and services, and others to the tune of GH¢443,649.08 as of 31 December, 2020. Details are below:

No.	Institution	Suppliers	Student	Others	Total
1	Prampram SHS	117,846.75	3,827.00	0.00	121,673.75
2	Ningo SHS	209,967.63	1,809.06	0.00	1,809.06
3	Ghanata SHS	74,799.82	6,293.11	0.00	81,092.93
4	Ada SHS	2,826.50	0.00	0.00	2,826.50
5	Ada College	25,922.55	0.00	356.66	26,279.21
Total		**431,363.25**	**11,929.17**	**356.66**	**443,649.08**

744. We recommended to managements of the five institutions to endeavour to honour their obligations as and when they fall due in order to avoid legal tussles and also to continue to enjoy the goodwill of the suppliers.

Procurement and stores Irregularities

Uncompetitive Procurement - GH¢423,798.40

745. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that the procurement entity shall request quotations from as many suppliers or contractors as practicable, but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources.

746. Our review of procurement documents of seven institutions disclosed that procurements valued at GH¢423,798.40 were made without competitive price quotations from other suppliers or contractors**.**

No.	Institution	Items	No. of PVs	Amount GH¢
1.	Ada Senior High School	Frozen fish	28	56,120.00
2.	Ada College of Education	Vehicle parts, sports equipment/ repairs	17	147,287.61
3.	Ada Sec/Tech	Building materials/ computer accessories	3	5,245.50
4.	Accra Girls Senior High School	Electrical and science/lab consumables	2	17,676.30
5.	Accra Academy	Paints and repairs	8	47,014.00
6.	Odorgonno Sen. High School	Printed materials / stationaries and repairs	3	17,289.03
7.	Accra College of Education	Contract of partitioning of classroom	3	133,165.96
	Total		**64**	**423,798.40**

747. The anomaly occurred because managements of the seven institutions disregarded the dictates of the procurement Act.

We were unable to ascertain whether value for money was achieved in the procurement process in the absence of alternative quotations from other suppliers.

748. We recommended to managements to comply with all laws and regulation pertaining to procurement in future transactions. We further recommended the enforcement of appropriate sanctions under Section 92 of the Public Procurement Act, 2003 (Act 663) as amended by Section 51 of Act 914 against the Headmaster and his Accountant for non-adherence to the Procurement laws.

PAYROLL IRREGULARITY

Unearned salaries – GH¢64,058.65

749. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019, (L.I. 2378) which requires among others that, a head of department shall cause the immediate stoppage of payment of salary to a public servant when that public servant has been absent from duty without leave or has died.

750. On the contrary eight separated staff from four institutions were paid unearned salaries of GH¢64,058.65. Details are provided below:

No.	Institutions	Number of Staff	Amount (GH¢)
1.	Presbyterian Sen. High School, Tema	2	39,602.85
2.	Chemu Sen. High School, Tema	3	11,103.29
3.	Wesley Grammar SHS, Dansoman	2	10,154.10
4.	Achimota Sen. High School	1	3,198.41
	Total	**8**	**64,058.65**

751. The anomaly occurred because officers in charge of the validation of salaries failed to alert the CAGD to stop the salaries of the separated staff.

752. Payment of salaries to undeserving individuals is a drain on the state's limited resources.

753. We recommended that the Heads and Accountants of these institutions should recover the total amount of GH¢64,058.65.00 from the staff or their next of kin or the validators whose negligence caused the lapse.

Rent /Utility defaulters - GH¢202,199.73

754. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) demands that a Principal Spending Officer shall ensure efficient and effective collection of revenue due.

755. On the contrary our examination of records of six institutions revealed that 132 staff of the Institutions owed rent and water bills totalling GH¢202,199.73 as at 31st December, 2020. Details are below:

No.	Name of institution	Number of staff	Amount due GH¢
1	Ghanata SHS	35	17,820.00
2	Osudoku Sec/Tech	26	31,559.00
3	Kpone Community Day SHS	10	75,536.93
4	Chemu Sen. High Sch., Tema	8	8,250.00
5	Labone Senior High School	35	43,118.80
6	Wesley Grammar SHS Dansoman	18	25,915.00
Total		**132**	**202,199.73**

756. The infraction occurred because the accountants of the various institutions failed to institute effective measures to recover the rent and utility arrears.

757. Managements' failure to collect arrears of rent and water bills has deprived authorities of these institutions' funds needed to carry out repairs and maintenance on the bungalows, and to settle utilities bills as and when they fall due.

758. We recommended to the Heads of the institutions to recover the amount from defaulting staff**,** and also put in place stringent measures that would ensure staff make prompt payments of bills when due.

Failure to returned Free SHS Core Textbooks – GH¢77,820.00

759. Section 52 of the PFM Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity, state owned enterprise or public cooperation responsible for the assets of the institution under the care of the Principal Spending Officer to ensure that proper control systems exist for custody and management of the assets.

760. Our review of the stationery store records revealed that 742 students who completed in 2019/2020 academic year in three Institutions failed to return a total of 2,594 core subject textbooks valued at GH¢77,820.00 as summarised in the table below:

SN	Name of Institution	No. of students	No. of textbooks	Total cost of textbooks
1	Ashaiman SHS	237	718	21,540.00
2	Teshie Tech. Training Centre	177	578	17,340.00
3	West Africa Sen. High, Adenta	167	610	18,300.00
4	Achimota Sen. High School	161	688	20,640.00
	Total	**742**	**2,594**	**77,820.00**

761. The situation could deny other students the use of the books and could constitute financial loss to the schools and the state.

762. We recommended that management of the three institutions should notify the parents of the affected students to return the books**,** or in default, pay for their value as directed by the Director-General of GES. The Headmaster and the Storekeeper should be held liable for the amount if they fail to recover the books from the students.

NORTH EAST REGION

Introduction

763. The number of Pre-University Educational Institutions which operated in the North East Region during the 2020 financial year was 10. The Institutions were categorized as follows:

No.	Type of Institution	No.
1	College of Education	1
2	Senior High School	5
3	Senior High Technical School	4
4	Special School	-
	Total	**10**

764. All 10 Pre-University Educational Institutions in the Region submitted their financial statements for validation.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

765. Our audit revealed that management of Bunkpurugu Senior High School could not access its funds totalling GH¢116,334.96 at the Tisungtaaba Community Bank, Gambaga for the past two years. We recommended to

management to notify the Bank of Ghana and the Apex Bank about the development to enable the school access the funds.

766. We noted that nine GETFund projects with total contract sum of GH¢25,177,356.34 that commenced in 2016 at the new site of Gambaga College of Education have been abandoned after an amount of GH¢2,466,127.62 out of the contract sum of two projects have been paid to two contractors. We recommended that, management of the college should liaise with the Ministry of Education and GTEC to pursue the funding sources for the completion of the projects.

DETAILS OF FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Estimates

767. The estimates of the Gambaga College of Education were approved by G-TEC and copies given to management of the College but managements and authorities of the ten remaining Pre-University Educational Institutions in the North East Region prepared and submitted their estimates to the Regional Education Office. The authorities of the Institutions however, failed to obtain copies of the approved estimates for comparative analysis and expenditure control.

768. We advised the managements of the ten Pre-University Educational Institutions to always obtain copies of their approved estimates to enable them compare their estimates with their actual incomes and expenditures in order to avoid over spending and other cost overruns.

State of Accounts

769. All the eleven Institutions complied with Section 80(1) of Public Financial Management Act, 2016 (Act 921) by preparing and submitting their financial statements for 2020 within the stipulated deadline for validation.

Operational Results

770. The total income of the 11 Institutions whose financial statements were validated amounted to GH¢30,836,488.66 with their corresponding expenditures of GH¢31,160,206.46. The financial year recorded an overall deficit of GH¢323,717,80. See details below:

	ACCOUNT	INCOME GH¢	EXPENDITURE GH¢	SURPLUS/DEFICIT GH¢
1	GOG	24,172,585.58	24,172,585.58	-
2	USER	2,180,730.50	1,438,300.96	742,429.54
3	DONATION	454,791.82	485,350.09	(30,558.27)
4	BOARDING	-	175,745.62	(175,745.62)
5	HIPC SUBSIDY	56,211.77	115,562.57	(59,350.80)
6	FREE SHS	3,972,168.99	4,772,661.64	(800,492.65)
		30,836,488.66	**31,160,206.46**	**(323,717.80)**

Receivables (Debtors)

771. Student and other debtors balance on the accounts of the 11 institutions as at 31 December 2020 stood at GH¢2,217,154.84. This is shown in the table below:

S/NN	Description	Amount	Percentage
		GH¢	**%**
1	Students Debtors	2,012,579.97	90.77%
2	Other Debtors	204,574.87	9.23%
	Total	**2,217,154.84**	**100%**

772. Managements of the institutions were advised to improve upon their debt collection strategies and mechanisms to ensure the debts are fully recovered to improve upon their liquidity positions.

Payables (Creditors)

773. The 11 institutions in the region owed GH¢274,674.06 to Students, Suppliers and other creditors at the end of the 2020 financial year. The breakdown of this amount is as follows:

S/N	CREDITORS	AMOUNT	PERCENTAGE
		GH¢	
1	Students	27,575.70	10.04%
2	Suppliers	149,018.37	54.25%
3	Others	98,079.99	35.71%
	TOTAL	**274,674.06**	**100%**

774. We urged management of the institutions involved to ensure that these amount outstanding are settled to avoid any embarrassment from these creditors.

MANAGEMENT ISSUES

CASH IRREGULARITIES

Failure of the school to access funds –GH₵116,334.96

775. Section 7 of the Public Financial Management Act, 2016 (Act 921), requires a Principal Spending Officer to establish an effective system of risk management and internal controls over its resources.

.		TOR	ON	EMENT DATE	ED COMPLE TIONDA TE	SUM-GH₵	TO DATE	TUS
1	Multi-Purpose Hall	M/S Kobbiscan Co. Ltd	Gambaga	13/10/16	April 2021	2,700,513.15	-	0%
2	3 Storey Admin. Block	M/S Julisan Co. Ltd	Gambaga	25/05/16	April 2021	4,198,650.95	-	0%
3	External Work Services	M/S Madabu Co. Ltd	Gambaga	25/05/16	April 2021	3,920,159.64	-	2%
4	Model School Block	M/S Kebpo Co. Ltd	Gambaga	25/05/16	April 2021	2,591,911.46	-	12%
5	4 Storey Hostel Block (Phase 1)	M/S AH-Rauf Co. Ltd	Gambaga	25/05/16	April 2021	11,154,596.02	2,150,578.11	16%
6	a) Cladding and Renovation of Dinning Hall	M/S Abubakari Patience Ltd	Gambaga	2016		611,525.12	315,549.51	70%
	b) Rehabilitation of 6 NO. Classroom Block/Office/ Store/Library							
	c) Rehabilitation of 6 Unit Male and Female Hostel							
	d) Completion of 5-seater KVIP				2017			

	Totals					**25,177,356.34**	**2,466,127.62**	

776. We noted that management of Bunkpurugu Senior High School could not access its funds totalling GH¢116,334.96 at the Tisungtaaba Community Bank, Gambaga for the past two years.

777. The accountant attributed their inaccessibility of the funds to liquidity challenges facing the bank.
The school was therefore unable to honour some of its financial obligations as a result.

778. We recommended to management to notify Bank of Ghana and the Apex Bank about this development to enable the school access the funds.

CONTRACT IRREGULARITIES

Abandoned GETFund Projects-GH¢2,466,127.62

779. Section 52 of the Public Financial Management Act, 2016 (Act 921) directs that a Principal Spending Officer shall ensure that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse and processes and procedures are in place for the effective, efficient, economical and transparent use of assets.

780. We noted that nine GETFund projects that commenced in 2016 at the new site of Gambaga College of Education costing GH¢25,177,356.34 have been abandoned after an amount of GH¢2,466,127.62 have been paid to two of the contractors. See details below:

781. Management attributed the situation to lack of funds.
When projects are abandoned, the possibility of cost overruns cannot be ruled out. Also, abandoned materials at project sites may be subjected to pilfering. The

situation has greatly affected academic work at the school which is in dire need of infrastructure.

782. We recommended to the Principal to contact the GET-Fund and Ministry of Education to ensure that funds are released to the contractors to enable them complete the projects to achieve their intended purposes.

NORTHERN REGION

Introduction

783. The number of Pre-University Educational Institutions which operated in the Northern Region during the 2020 financial year was 38. The Institutions were as follows:

No	Type of Institution	No
1	College of Education	4
2	Senior High School	27
3	Vocational/Technical School	4
4	Special School	2
5		
	Total	**38**

784. For the 2020 fiscal year all 38 Institutions in the region submitted their annual financial statements for validation. This represents 100% compliance.

785. We commended management for submitting their financial statements for validation.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

786. Savelugu Senior High School paid Benny Praise Ventures GH¢30,000.00 for supply of 20,000 answer booklets. However, only 18,000 were supplied leaving 2,000 booklets valued at GH¢3,000.00. We recommended to the headmaster to ensure that the 2,000 answer booklets are duly supplied, failing which, the Headmaster and Accountant should be held liable to refund the GH¢3,000.00.

787. Management of Yendi Senior High School failed to ensure that officers retired a total amount of Gh₵3,932.00 released for various activities. We

recommended that the amount be converted as salary advances to the defaulting officers and recovered accordingly.

788. The management of E.P College of Education-Bimbila failed to recover an outstanding advance of GH¢4,696.25 granted to 13 Staff. We recommended to management to institute pragmatic measures including deduction at source to recover the outstanding amounts.

789. We noted that management of two institutions failed to withhold and remit tax of GH¢6,385.58 on payments to suppliers and service providers. We recommended that management of the affected institutions should personally pay the amount of GH¢6,385.58 to Ghana Revenue Authority.

790. Tolon Senior High School paid a total amount of GH¢16,923.75 to the Economic and Organized Crime Office (EOCO), Tamale, in respect of unpaid VAT and withholding taxes by the school instead of paying to GRA. We recommended to management to obtain evidence that the tax revenue has been duly transferred to Ghana Revenue Authority or to retrieve the amount involved from EOCO and pay same to GRA.

791. We noted at Pong-Tamale Senior High School that, management procured various items totalling GH¢198,070.00 without an approved Procurement Plan. We recommended that the Head and Procurement Officers should be sanctioned in accordance with Section 51 of Act 914.

792. Management of Kunbungu Senior High school made four unbudgeted Procurements amounting to GH¢34,789.00. We recommended to management to desist from the practice and ensure strict compliance with the financial rules to avoid sanctions.

793. We noted during inspection of projects in the Dabokpa Technical/vocational Institute, Tamale that the Principal's official residence completed in 2017 is yet to be occupied due to a court case with the owner of an adjacent property. We recommended to management to speed up the resolution of the matter to enable the bungalow to be put to use.

794. We noted that, Mr. Nyarko Gabriel Darkor Annor, Mathematics Teacher of the E.P Senior High School, Saboba, was paid unearned salary after vacating post from 1/8/2020 to 14/10/2020. We recommended to the management of the school to ensure the refund of the unearned salary for the stated period or in default, the Head should be held accountable to refund the amount to the State.

DETAILS OF FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Estimates

795. Estimates of the four Colleges of Education were dully approved by G-TEC and copies given to all the Colleges of Education while managements and authorities of the 34 Pre-University Educational Institutions in the Northern Region prepared and submitted their estimates to the Regional Education Office. The authorities of these Institutions however, failed to obtain copies of the approved estimates for comparative analysis and expenditure control.

796. We advised the managements of the institutions to always obtain copies of their approved estimates to enable them compare their estimates with their actual incomes and expenditures in order to avoid over spending and other cost overruns.

State of Accounts

797. All Pre-University Educational Institutions in the Region submitted their Financial Statements accounts and were duly validated and annual reports issued thereon in accordance with Section 80(1) of the Public Financial Management Act, 2016 (Act 921).

798. We commended management of the institution for submitting the financial statements for validation and for complying with section 88 of the Financial and Accounting Instructions of Educational Institutions (FAI).

Operational Results

799. The total revenue that accrued to the 38 institutions in the 2020 financial year was GH¢165,344,043.08. They however, incurred a total expenditure of GH¢159,551,253.76 resulting in an overall net surplus of GH¢5,792,789.32. See details in the table below:

	Account	Income	Expenditure	Surplus/Deficit
		GH¢	GH¢	GH¢
1	GOG	122,135,174.41	122,131,567.41	3,607.00
2	User	13,478,083.28	5,513,721.75	7,964,361.53
3	Donation	4,743,538.19	2,943,243.75	1,800,294.44
4	Boarding	3,489,489.51	4,556,878.74	(1,067,389.23)
5	HIPC Subsidy	309,937.97	390,289.89	(80,351.92)
6	Free SHS	21,187,819.72	24,015,552.22	(2,827,732.50)
	Total	**165,344,043.08**	**159,551,253.76**	**5,792,789.32**

Receivables (Debtors)

800. Receivables' balance of the 38 institutions as at 31 December 2020 stood at GH¢15,292,945.93. The breakdown is shown below with details provided as appendix 'NR1'.

S/N		AMOUNT	Percentage
		GH¢	**%**
1	Staff Debtors		-
2	Students Debtors	12,560,860.69	82.13 %
3	Other Debtors	2,732,085.24	17.87 %
	TOTAL	**15,292,945.93**	**100%**

801. Managements of the institutions were advised to improve upon their debt collection strategies and mechanisms to ensure the debts are fully recovered to enhance their liquidity.

Payables (Creditors)

802. The 38 institutions were indebted to creditors to the tune of GH¢4,995,462.98. The breakdown of this amount is as follows with details provided as appendix 'NR2'.

S/N	PAYABLES	AMOUNT	PERCENTAGE
		GH¢	
1	Students	72,649.36	1.45%
2	Suppliers	2,413,934.07	48.32%
3	Others	2,508,879.55	50.22%
	TOTAL	**4,995,462.98**	**100%**

803. We urged management of the institutions involved to endeavour to settle their indebtedness to avoid any embarrassment and possible litigation with creditors.

MANAGEMENT ISSUES

CASH IRREGULARITIES

Answer booklets paid for not supplied - GH¢3,000.00

804. Regulation 79 of the Public Financial Management Regulations, 2019 (L.I 2378) directs that where a principal spending officer identifies that works carried out, goods supplied, or services rendered are inconsistent with specifications, the principal spending officer shall take the necessary action to ensure complete delivery.

805. On the contrary, the Savelugu Senior High School paid GH¢30,000.00 to Benny Praise Ventures for the supply of 20,000 answer booklets but only 18,000 answer booklets were supplied leaving 2,000 booklets valued at GH¢3,000.00 not delivered.

806. The Headmaster and Accountant's failure to ensure that the answer booklets were supplied in full before payments were made accounted for the anomaly.

807. This has resulted in loss of funds to the school as well as a drain on the public purse.

808. We recommended to the headmaster to ensure that the outstanding 2,000 answer booklets are supplied, or the Headmaster and the Accountant should jointly refund the amount of GH¢3,000.00.

Imprest not retired - GH¢3,932.00

809. Regulation 102 of the public Financial Management Regulations, 2019 states that a Principal Spending Officer shall ensure that a standing imprest is fully retired by the end of the financial year.

810. Our examination of payment vouchers in respect of FSHS account of Yendi Senior High School disclosed that a total amount of Gh₵3,932.00 released to meet various expenditures were not retired by the year end.

811. The cause of the anomaly was attributed to poor supervision by management and inability of the accountant in ensuring that imprest was retired as required.

812. We could therefore not confirm whether the amount of GH₵3,932.00 granted was utilized in the interest of the school.

813. We recommended that the unretired imprest should be converted to personal advance in the name of the imprest holders and recovered accordingly.

Unrecovered staff advance - GH¢4,696.25

814. Regulation 51 of the Public Financial Management Regulations, 2019 (L.I. 2378), provides that the Principal Spending Officer is responsible for the collection of public and trust moneys due.

815. On the contrary, management of E.P College of Education, Bimbila has failed to recover an outstanding advance of GH¢4,696.25 granted to 13 Staff. Details are provided in the table below:

No.	Staff Name	Date of Collection	Amt Collected (GH¢)	Last Date of Payment	Total Amt Paid (GH¢)	Rec. No.	Amt Out-standing (GH¢)
1	Emmanuel Yakubu	01/01/2020	308.25	25/03/2020	171.00	94774	137.25
2	Bawa Muniru	01/01/2019	505.00	01/11/2019	260.00	94253	245.00
3	Abukari Mamprusi	23/03/2016	252.00	01/04/2016	52.00	72993	200.00
4	Atta Sana	01/01/2019	277.00	01/11/2019	150.00	94274	127.00
5	Alhassan Meri	01/01/2019	270.00	31/12/2019	120.00	94282	150.00
6	Iddrisu Salifu	01/01/2018	364.00	04/11/2019	250.00	93688	114.00
7	Mohammed Nayi	01/01/2018	450	29/02/2020	225	94768	225.00
8	Yahaya Yakubu	01/01/2019	300	31/01/2019	120	94297	180.00
9	Fatima Adam	01/01/2018	237	01/01/2020	50		187.00
10	Adam Alhassan	01/01/2017	201	30/11/2017	50	85889	151.00
11	Mohammed Yakubu	01/01/2018	500	15/11/2018	20	89276	480.00
12	Abdul Mumin Sualihu	01/01/2018	1,000	-	-	-	1,000
13	Issah Richard Bukari	16/01/2020	1,500	-	-	-	1,500.00
	TOTAL		**6,164.25**		**1,468.00**		**4,696.25**

816. The Accountant explained that the defaulters were expecting their Book and Research allowances to enable them pay off their loans, hence the delay in the repayment.

817. We are of the opinion that the delay in the repayment was due to the failure by the Accountant to put in effective measures to recover the amount granted.

818. Non recovery of the advances could deny other staff from benefiting from the facility and deny the school funds to carry out its activities.

819. We recommended to the Principal to ensure immediate recovery of the amount from the defaulters and institute measures to strengthen the rate of recovery of advances granted.

Accumulated Utility (Electricity) Debt – GH¢152,909.56

820. Section 2 of the Financial Accounting Instructions for Schools and Colleges requires that it is the duty of the head of institutions to ensure that debts owed by the institutions are promptly paid.

821. On the contrary, our review showed that the Savelugu School for the Deaf owed Volta River Authority (VRA) a total of GH¢152,909.56 in electricity bills as at the end of November 2020.

822. Management explained that the outstanding utilities were as a result of late and insufficient release of funds by the government**.**

823. The school risks being denied power supply, which could affect effective teaching and learning.

824. We recommended to management to liaise with the Ministry of Education to seek funds for the settlement of the debt to avoid disconnection.

TAX IRREGULARITIES

Failure to withhold taxes-GH¢6,385.58

825. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

826. Our audit however noted that managements of two institutions failed to withhold the required taxes made on various supplies and services provided totalling GH¢6,385.58

No	Name of School	Un-deducted Tax GH₵
1	Yendi Senior High School	5,878.29
2	Wulensi Senior High School	507.29
	Total	**6,385.58**

827. The accountants' failure to adhere to the tax law deprived the state tax revenue of GH¢6,385.58

828. We recommended that the respective heads and their accountants should pay the tax of GH¢6,385.58 to GRA and recover same from the service providers.

Wrongful Payment of Tax Revenue to EOCO – GH¢16,923.75

829. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I.2378) states among other things that, the responsibility for the collection of tax revenue rests solely with the Ghana Revenue Authority (GRA).

830. We however noted that management of Tolon Senior High School paid a total amount of GH¢16,923.75 to the Economic and Organized Crime Office (EOCO), Tamale instead of Ghana Revenue Authority. The payment was in respect of unpaid VAT and
withholding taxes by the school which were identified by the EOCO team during a review of the school's records. Below are the details.

PV Date	PV No.	Details	Payee	Amount (GH¢)
13/3/20	F12/3/20	Payment in respect of Vat and WHT for 2017/2018 academic year	EOCO	16,923.75

831. The irregular payment is as a result of Management's failure to follow laid down regulations and pay the tax revenue to GRA occasioned the anomaly.

832. The anomaly could lead to understatement of tax revenue.

833. We recommended to the headmaster to take the necessary steps to ensure the Tax revenue of GH¢16,923.75 paid to EOCO is transferred to GRA.

PROCUREMENT /STORES IRREGULARITIES

Procurements without an approved plan - GH¢198,070.00

834. Section 21 of the Public Procurement Act, 2003 (Act 663) states that a procuring entity shall prepare a procurement plan to support its approved programme. The plan shall indicate contract packages description or lots, estimated cost for each package, the procurement method, approvals needed, and processing steps and times and shall be submitted to its Entity Tender Committee for approval.

835. We noted during our review of procurement records of Pong-Tamale Senior High School that, management procured various items totalling GH¢198,070.00 without an approved Procurement Plan.

836. The effect was that procurements made by the school were uncoordinated and unplanned, thus undermining the concept of value for money.

837. To forestall the reoccurrence of the irregularity, we recommended to management to ensure that procurement plan was available and approved by the Entity Tender Committee before any procurement activity is undertaken in compliance with the Public Procurement Act.

Procurement of items not budgeted for-GH¢34,789.00

838. Section 30 of the Public Financial Management Act, 2016 (Act 921) requires that a Principal Spending Officer shall, plan and manage the activities of a covered entity in accordance with the policy statement and financial estimates of that covered entity.

839. On the contrary, we noted during our review of procurement records of Kunbungu Senior High School that procurement valued at GH¢34,789.00 were not budgeted for. Details
below:

DATE	PV NO	PAYEE	DETAILS	AMOUNT GH¢	REMARKS
27-02-02	64/FSHS/2/20	Indus Trading Ent	Payment for Air-conditions	7,998.00	Not budgeted for
12-02-20	27/FSHS/20	CADET BOOTS	BAYONG ENT	8,500.00	Not budgeted for
12-02-20	25/FSHS/20	CADET UNIFORM	MUUD AFRICA FASHION	9,500.00	Not budgeted for

07-02-20	13 FSHS/2/20	Water pipes	PUMPTECH ENT	8,791.00	Not budgeted for
TOTAL				**34,789.00**	

840. Management's disregard for the above provisions caused the anomaly.

841. The practice as it stands does not promote transparency, accountability and efficient use of resource and could lead to misappropriation of public funds.

842. We recommended that the headmaster and accountant should be sanctioned in accordance with Section 96 of the Act.

CONTRACT IRREGULARITIES

Delayed Project- GH¢ 5,050,376.22

843. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires "a Principal Spending Officer to maintain a register of lands and buildings as well as all other assets under the control or possession of that Principal Spending Officer".

844. Contrary to above, we observed during our project inspection that seven projects with a contract sum of GH¢5,050,376.22 which were in their various stages of completion, were delayed for various reasons as detailed in the table below:

No	Name of School	No of projects	Project Type	Award Date	Expected Comp date	Fund Source	Project Sum-GH₵	Reason for delay
1.	Kalpohin Senior High School	1	construction of 2-Storey 12-Unit Classroom Block	17/8/2017	31/10/17	GETFUND	900,920.34	lack of funds
2.	Ghana Senior High School	1	Fence wall and security Gate			GETFUND	1,208,616.86	non-payment of work certificate
3.	Bagabaga College of Education	4	Construction of block Fence Wall	05/01/12	06/06/12	GETFUND	423,621.44	could not state the reason
4.			Renovation of 2 story 5-bedroom Bungalow No. BTC.1	23/06/15	07/12/15	GETFUND	219,728.01	could not state the reason
5.			Renovation of Junior staff Bungalow No. 10	23/06/15	07/12/15	GETFUND	116,837.62	could not state the reason

6.			Construction of 2 story women hostel	29/07/09	29/01/11	GETFUND	1,397,005.47	could not state the reason
7.	Bimbilla Senior High School	1	Abandoned Dining Hall Project	07/01/2014	Dec 2016	GETFUND	783,646.48	Management could not give reason
	TOTALS	**7**					**5,050,376.22**	

845. The delayed in the execution of the projects resulted from lack of funds.

846. We recommended to managements of the schools to liaise with the Ghana Education Service and GETFUND Secretariat for the completion of the projects to enable them use the projects for the intended purpose.

Completed project not put to use

847. Section 52 (1) of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to ensure that proper control systems exist for the custody and management of the assets of the entity and requires further that the Principal Spending Officer to ensure that procedures are in place for the effective, efficient, economical and transparent use of the assets.

848. During our inspection of the projects in the Dabokpa Technical/vocational institute-Tamale, we noted that a completed residence for the Principal has since not been put to use.

849. Management explained that their inability to use the residential property was due to a court case with the owner of a house located very close to the Institute's fence wall.

850. When completed projects are not put to use, the projects deteriorate resulting in financial loss and further defeating the purpose for which they were constructed.

851. We recommended to management to take proper care of the bungalow whilst they await judgement from the court. We further recommended that Management should consider an out of court settlement with the owner of the

property in dispute so that an amicable resolution can be reached between the parties.

PAYROLL IRREGULARITIES

Unearned Salary – GH¢4,625.30

852. Regulation 92 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) requires among others that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that.

853. We noted that Mr. Nyarko Gabriel Darkor Annor, a Mathematics Teacher of the E.P Senior High School-Saboba vacated his post on August 1, 2020 but management failed to stop the payment of his salary for August and September which resulted in the payment of GH¢4,625.30 unearned salary to him. Detailed below:

Name of staff	Staff ID	Designation	Period of absence	No. of months	Gross salary per month	Un-earned salary
Mr. Nyarko Gabriel Darkor Annor,	1208944	Principal Supt. Non-Professional GES	August - Oct., 2020	2	2,312.65	4,625.30

854. We attributed the lapse to the laxity on the part of Management and the officers who validated and approved the monthly salaries of staff to ensure that only officers at post were validated for salary payments.

855. The State has therefore lost an amount of GH¢4,625.30 that could be used in funding other developmental projects.

856. We recommended to the headmaster to recover the total amount of GH¢4,625.30 from the separated staff or his next of kin and pay same to Government chest, failure of which the officers who validated and approved the payment of the salaries together with the headmaster, should be jointly liable for the total amount involved.

OTI REGION

Introduction

857. The Pre-University Educational Institutions in the Oti Region for the financial year ended 31 December 2020 were 26. The classification is provided below:

Type of Institution	Number of Institutions
Senior High Schools	14
Colleges of Education/Tertiary Institutions	3
Agric. Senior High Schools	-
Technical Schools	1
Vocational Schools	-
Senior High Technical Schools	8
Total	**26**

858. Out of the 26 institutions 22 submitted their annual accounts and financial statements for validation within the statutory deadline of 28 February 2021.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

859. Our audit revealed that, Mr. Sulley Braimah, Estate Officer of Kadjebi Asato Senior High School, failed to account for rent revenue of GH¢13,205.00. We therefore recommended that management of the school should immediately recover the amount from Mr Sulley Braimah failure of which the Headmaster and the Accountant should be held liable for their negligence of duty.

860. We noted that three institutions could not substantiate total payments of GH¢68,296.76 for goods and services with the relevant supporting documents such as, receipts, invoices, reports etc. to authenticate them. We recommended that the Headmasters and Accountants of the schools should refund the amount of GH¢68,296.76.

861. Two Senior High Schools did not account for fuel bought amounting to GH¢10,873.00 in the vehicle log books to provide assurance of proper usage. We recommended that, the respective Headmasters and Accountants of the schools should account for the amount.

862. We noted that management of Okadjakrom Senior High Technical School could not account for store items valued at GH¢21,482.85. We recommended that the amount should be recovered from the Headmaster and the Store-Keeper of the School.

863. We noted that the Dambai College of Education paid Research and Book Allowances totalling GH¢222,489.58 to 36 tutors and four administrators without submitting research proposals for review, certification and publication contrary to Schedule B, Section B2 (3) (iii) of the Harmonized Statutes for Colleges of Education. We recommended to management to recover the amount from the beneficiaries, failing which, the amount should be refunded by the Principal and the Finance Officer.

864. We noted that, management of three schools failed to collect total rent of GH¢57,955.00 from 68 occupants of school bungalows. We recommended to the Heads of the institutions to recover the amount directly from the salaries and allowances of defaulting tenants and put in place measures that would ensure that staff makes prompt payments of rent.

865. Our audit disclosed that managements of three institutions failed to withhold taxes totalling GH¢9,790.19 from payments made for goods and services. We recommended that the Heads and Accountants of the institutions should pay the total amount to the Commissioner-General of GRA and may recover same from the payees in accordance with Section 117 of the Income Tax Act, 2015 (Act 896).

866. We noted that two institutions paid unearned salaries of GH¢38,477.40 to two staff who vacated post. We recommended that the Heads of the institutions and the salary validators should refund the amount if they fail to recover the amount from the beneficiaries.

DETAILS OF FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Annual Estimates

867. The Pre-University Institutions' GoG estimates were incorporated in the approved estimates for Ghana Education Service, Volta Region. The quarterly grants released by the Regional Director of Education, therefore, served as the approved budget for the Institutions. The estimates for the Internally Generated Fund (IGF) of most of the Institutions were approved by their respective Board of Governors in compliance with Part II of the Financial and Accounting Instructions (FAI) for Secondary Schools, Training Colleges and Educational Unit.

868. The annual estimates for the Tertiary Institutions (Colleges of Education and the Nurses Training Colleges) were approved by their respective Boards and Councils as required by Section 21 of the Public Financial Management Act, 2016 (Act 921)

State of Accounts

869. The Oti Region has 25 institutions. For the 2020 financial year, 22 institutions representing 84.62%, submitted their accounts and were duly validated and annual reports issued thereon. However, three institutions failed to submit their accounts in contravention of Section 80(1) of the Public Financial Management Act, 2016 (Act 921).

Operational results

870. The total revenue that accrued to the 22 institutions in the 2020 financial year was GH¢64,637,481.70. They however, incurred a total expenditure of GH¢64,249,880.59 resulting in an overall net deficit of GH¢387,601.11. A summary of the income and expenditure of the 22 institutions is shown below:

Details	Income GH¢	Expenditure GH¢	Surplus GH¢
GOG	52,175,383.39	52,345,024.10	(169,640.71)
Boarding User Fees	4,474,803.30	4,132,780.18	342,023.12
GETFUND/HIPC	189,317.09	124,239.38	65,077.71
FREE SHS	6,725,349.26	6,859,518.27	(134,169.01)
SEIP	562,195.55	578,885.53	(16,689.98)
Donation& others	510,433.11	209,433.13	300,999.98
TOTAL	**64,637,481.70**	**64,249,880.59**	**387,601.11**

Receivables (Debtors) - GH¢2,876,413.21

871. Total indebtedness of students, staff and other debtors to the 22 institutions for the 2020 financial year was GH¢2,876,413.21. The breakdown is provided in the table below:

Type	Amount GH¢	Percentage (%)
Student Debtors	2,681,397.91	93.22
Staff Debtors/Advance	13,785.00	0.48
Other Debtors	181,230.30	6.30
Total	**2,876,413.21**	**100**

872. As a result of ineffective and inefficient methods in collection of fees at the schools, a significant amount of GH¢2,681,397.91representing 93.22% of total debtors was owed by students.

873. We recommended to the heads of the affected institutions to put in place effective fee collection mechanisms to ensure timely collection of fees to avoid disruption of academic work. Steps should also be taken to collect all the debts in compliance with Part I, Section 2(M) of the FAI for schools and colleges.

Payables (Creditors) - GH¢1,678,300.65

874. At the end of the 2020 financial year, the accounts of the 22 institutions disclosed a creditors figure of GH¢1,678,300.65. The breakdown is shown in the table below:

Type	Amount GH¢	Percentage (%)
Student Creditors	262,414.49	15.63
Suppliers	1,404,212.48	83.67
Other Creditors	11,673.68	0.7
Total	**1,678,300.65**	**100**

875. We recommended to managements of the Institutions to honour their commitments promptly to their creditors to avoid payments of judgment debts and also to maintain trust and confidence of their creditors.

MANAGEMENT ISSUES

CASH IRREGULARITIES

Unaccounted Rent Revenue- GH¢13,205.00

876. Section 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that a Principal Spending Officer shall ensure the efficient collection of revenue due.

877. Our audit revealed that, Mr. Sulley Braimah an Estate Officer of Kadjebi Asato Senior High School failed to account for an amount of GH¢13,205.00 being rent revenue he collected contrary to the above regulation. Details are provided below:

Occupants	Details	Period	Amount (GH¢)
Nana Brani and 42 others	Rent paid	Between 2017 and 2019	13,205.00

878. The infraction occurred because management failed to exercise effective supervision over the collection of rent revenue.

879. This has denied the school revenue of GH¢13,205.00 to carry out its operations.

880. We recommended that management should recover the amount from Mr. Sulley Braimah without further delay, failure of which the Headmaster and the Accountant should refund the money.

Unsupported payments - GH¢68,296.76

881. Regulation 78 of Public Financial Management Regulations, 2019 (L.I. 2378) requires heads of covered entities to ensure that payments for goods and services are valid, accurate, legal and that evidence of service received, certification for work done and other supporting documents exist.

882. We noted that three institutions could not substantiate total payments of GH¢68,296.76 for goods and services with the relevant supporting documents such as, receipts, invoices, reports etc. Details are provided below:

No.	Name of School	Particulars	No. of PVs	Amount GH¢
1	Nkwanta Community Senior High School	Good & service	1	62,076.00
2	Kadjebi -Asato Senior High School	Good & service	17	2,520.76
3	Okadjakrom Senior High School	Good & service	2	3,700.00
	Total		**20**	**68,296.76**

883. The irregularity is as a result of the failure of the Principal Spending Officers and the Accountants to exercise due diligence by ensuring that all relevant supporting documents authenticating the payments were provided before payments were made.

884. Payments without the requisite transaction documents impedes transparency and accountability, thus exposing the system to high risk of financial losses through duplication of payments and other financial improprieties such as paying for undelivered services and goods. As a result, we could not validate the authenticity of the transactions.

885. We recommended that the Headmasters and Accountants of the schools should refund the amount of GH¢68,296.76.

Fuel purchased not accounted for - GH¢10,873.00

886. Regulation 78 of Public Financial Management Regulations, 2019 (L.I. 2378) requires heads of covered entities to ensure that payments for goods and services are valid, accurate, legal and that evidence of service received, certification for work done and other supporting documents exist.

887. Contrary to the above, two Senior High Schools failed to record fuel purchases of GH¢10,873.00 in their vehicle log books. Details are provided below:

No	Name of School	Unaccounted Fuel Amount (GH¢)
1	Kadjebi -Asato Senior High School	5,779.00
2	Okadjakrom Senior High School	5,094.00
	Total	**GH¢10,873.00**

888. We could not therefore confirm whether the amount of GH¢10,873.00 spent on fuel during the period under review was used judiciously in the interest of the school.

889. The practice could lead to misuse of fuel and lubricants purchased for the schools.

890. We recommended that, the respective Headmasters and Accountants of the schools should account for the amount of GH¢10,873.00.

Unaccounted Stores - GH¢21,482.85

891. Section 52 of the Public Financial Management Act, 2016 (Act 921) provides among others that a Principal Spending Officer shall maintain adequate records of government stores. The Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

892. We noted that management of Okadjakrom Senior High Technical School could not account for store items costing GH¢21,482.85. Details are provided below:

Date	PV No.	Payee	Transaction	Amount
27/01/2020	7/1/2020	Fumdiss Investment	6glns of izal disinfectant	3,600.00
6/2/2020	13/2/20	Valeria Akuffo	3 trips of firewood	3,000.00
10/2/2020	23/2/20	Robert Agbeshie	spraying machine 1pc	250.00
25/3/2020	24/3/20	Amu Yaw Ent.	14 jerricans of anti-snake chemicals for spraying the compound	8,632.85
29/12/2020	19/12/20	Assoc. of woodlot farmers	4 trips of firewood	6,000.00
Total				**21,482.85**

893. The anomaly is attributable to management's failure to effectively supervise the storekeeper in the discharge of his duties.

894. Lack of effective controls could lead to diversion of items to the detriment of the institution.

895. We recommended that the amount of GH¢21,482.85 should be recovered from the Storekeeper.

Unsupported payment of Book and Research Allowances to Tutors - GH¢222,489.58.

896. Regulation 78 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received, certificates for work done and any other supporting document exists.

897. We noted that the Dambai College of Education paid GH¢222,489.58 as Research and Book Allowances to 36 tutors and four (4) administrators who failed to submit their research proposals for review, certification and publication, a pre-requisite for the payment of the allowances under Schedule B, Section B2 (3) (iii) of the Harmonized Statutes for Colleges of Education.

898. The irregularity occurred because management failed to adhere to the dictates of the Harmonized Statute that governs the activities of Colleges of Education.

899. The practice could lead to payment of research allowances to staff without conducting any research or publication of a paper.

900. We recommended to management to recover the amount from the beneficiaries, failing which the amount of GH¢222,489.58 should be refunded by the Principal and the Finance Officer.

Rent arrears- GH¢57,955.00

901. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) enjoins a Principal Spending Officer to ensure that Non-tax Revenue is efficiently collected.

902. We noted that, 68 occupants of bungalows in three schools defaulted in rent payment for periods ranging between 6 and 46 months, resulting in an outstanding rent of GH¢57,955.00. Details are provided below.

No	Institution	No. of staff	Period	Rent (GH₵)
1	Kadjebi-Asato Senior High School	46	1-13 Months	29,955.00
2	Krachi Senior High School	16	12-48 Months	26,040.00
3	Yabram Comm. Day Snr. High Sch.	6	8-18 Months	1,960.00
	Total	**68**		**57,955.00**

903. The schools have therefore been denied rent revenue of GH¢57,955.00 for their operations.

904. We recommended to the headmasters of the institutions to recover the amount directly from the salaries and allowances of defaulting tenants and put in place measures that would ensure that staff make prompt payments of rent.

Tax irregularities

Non-deduction/non-remittance of withholding taxes – GH¢9,790.19

905. Section 116 of Income Tax Act, 2015 (Act 896) provides that the appropriate rate of tax should be withheld for the payment of goods and services rendered.

906. Contrary to the above, our audit disclosed that managements of three institutions failed to withhold taxes of GH¢9,790.19 from payments made for goods and services as provided below:

No.	Name of School	Taxable Amount (GH¢)	Tax not withheld (GH¢)
1	Nkwanta Senior High School	99,236.00	3,768.45
2	Kadjebi -Asato Snr High School	179,324.50	5,469.74
3	Okadjakrom Senior High School	11,802.00	552.00
	Total	**290,362.50**	**9,790.19**

907. The anomaly is as a result of poor supervision of the accountants in processing payment vouchers.

908. The anomaly has denied the government the needed revenue of GH¢9,790.19.

909. We recommended that the accountants of the institutions should pay the total amount of GH¢9,790.19 to the Commissioner-General of GRA and recover same from the payees in accordance with Section 117 of the Income Tax Act, 2015 (Act 896).

Unearned Salary-GH¢ GH¢38,477.40

910. Regulation 92 of the PFMR, 2019 (L.I. 2378) also requires among others that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant General on the death of an employee or on the vacation of post by an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that.

911. We noted that two institutions paid unearned salaries of GH¢38,477.40 to two staff who vacated post as detailed below:

No.	Institution	Name of staff	Reason	Period	Amount (GH¢)
1.	Kpassa Senior High School	Boateng Daniel	Vacated post	April 20 to Nov. 2020	9,595.20
2.	Nkwanta Senior High School	Eunice Abigail Arthur	Vacated post	May 2020 to Feb. 2021	28,882.20
	Total				**38,477.40**

912. The infraction occurred because the Heads of the institutions delayed in sending inputs to Controller and Accountant General's Department to delete the names of the separated staff. Further, the salary validators failed to ensure the separated staff were not validated.

913. As a result, an amount of GH¢38,477.40 was paid to undeserving former employees for being unengaged.

914. We recommended that the Heads of the institutions and the salary validators should recover the amount from the beneficiaries, failing which the amount should be refunded by the Heads and the salary validators.

SAVANNAH REGION

Introduction

915. The number of Pre-University Educational Institutions which operated in the Savanah Region during the 2020 financial year was 13. The Institutions were categorized as follows:

S/N	Type of Institution	No. of Schools
1	Senior High School	11
2	Senior High Technical School	2
	Total	**13**

916. Ten out of 12 representing 83% of Pre-University Educational Institutions in the Region submitted their annual accounts for validation.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

917. We noted that fuel purchases amounting to GH¢4,480.00 allegedly purchased for official purposes at Ndewura Jakpa Senior High School had no records of their usage in the vehicles' log books. We recommended that the Headmaster and the Accountant should refund the money to the school.

918. Our review revealed that the Nursing and Midwifery Training College, Kpembe, billed and collected GH¢85,600.00 from 856 students to provide internet facility but failed to do so. We recommended to management to ensure that value for money is achieved or credit the students with the amount paid.

919. Our review of the procurement activities revealed that the Headmaster of Damongo Senior High School approved and awarded a contract to Messrs Brothers Inn Ventures to supply foodstuff worth GH¢45,450.00 which exceeded his approval threshold of GH¢30,000.00. We recommended appropriate sanctions to the headmaster in accordance with Section 51 of Act 914.

920. We noted that management of Daboya Community Day Senior High School and Ndewura Jakpa Senior High School procured items on 11 Payment vouchers (PVs) valued at GH¢112,200.69 without obtaining and evaluating quotations from at least three different sources. We recommended that the officers involved in the procurement process should be sanctioned in accordance with Section 51 of Act 914.

921. We noted that management of Ndewura Jakpa Senior High School sanctioned the pre-financing of three procurement transactions from the Free Senior High School Account in the sum of GH¢10,250.00. We recommended that management of the school should always ensure that payments are only made after evidence of supply of goods/services rendered had been obtained to avoid sanctions.

922. The Storekeeper of Buipe Senior High School, Mr. Baba Abukari could not account for food items valued at GH¢2,040.00. We recommended to management of the school to recover the value of the food items from Mr. Bukari and sanction him for malpractices.

923. Our audit disclosed that eight projects awarded by GETFund to various contractors to construct various projects in three Senior High Schools have been abandoned. We advised management of the schools to follow up to the Director General of Ghana Education Service and the Ghana Education Trust Fund to complete the projects on time in order to put them to use.

DETAILS OF FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Estimates

924. Managements and authorities of Pre-University Educational Institutions in the Savannah Region prepared and submitted their estimates to the Regional Education Office. The authorities of the Institutions however, failed to obtain copies of the approved estimates for comparative analysis and expenditure control.

925. We advised the managements of the schools to always obtain copies of their approved estimates to enable them compare their estimates with their actual incomes and expenditures in order to avoid over spending and other cost overruns.

State of Accounts

926. Ten out of 12 Institutions complied with Section 80(1) of Public Financial Management Act, 2016 (Act 921) by preparing and submitting their financial statements for 2020 within the stipulated deadline for validation.

927. Buipe Technical/Vocational Senior High School and Ndewura Jakpa Senior High/Technical School defaulted in submitting their Annual Accounts.

928. We urged the defaulting schools to comply with the above law.

Operational Results

929. The total income of the 10 Institutions whose financial statements were validated amounted to GH¢26,401,464.17 with their corresponding expenditures of GH¢26,114,988.37. The financial year recorded an overall surplus of GH¢286,475.80. See details below:

	DETAILS	INCOME	EXPENDITURE	SURPLUS/DEFICIT
1	GOG	21,311,504.87	21,311,576.35	(71.48)
2	USER	8,498.32	26,897.38	(18,399.06)
3	DONATION	416,771.13	367,547.99	49,223.14
4	BOARDING	0	41.99	(41.99)
5	HIPC SUBSIDY	247,277.63	214,091.53	33,186.10
6	FREE SHS	4,417,412.22	4,194,833.13	222,579.09
	TOTAL	**26,401,464.17**	**26,114,988.37**	**286,475.80**

Receivables (Debtors)

930. Total indebtedness of students and other debtors to the 10 institutions for the 2020 financial year was GH¢1,143,432.59. The breakdown is provided in the table below with details attached as appendix 'SR1'

S/N	DETAILS	AMOUNT	PERCENTAGE
		GH¢	**%**
1	Students Debtors	1,142,011.19	99.88
2	Other Debtors	1,421.40	0.12
	Total	**1,143,432.59**	100

931. Managements of the institutions were advised to improve upon their debt collection strategies and mechanisms to ensure the debts are fully recovered to improve upon their liquidity positions.

Payables (Creditors)

932. The ten institutions were indebted to creditors to the tune of GH¢533,899.41 at the end of the 2020 fiscal year. The breakdown of this amount is shown below with details attached as appendix 'SR2'.

S/N	CREDITORS	AMOUNT	PERCENTAGE
		GH¢	%
1	Students	823.28	0.15%
2	Suppliers	499,921.33	93.64%
3	Others	33,154.80	6.21%
	TOTAL	**533,899.41**	**100%**

933. We urged management of the institutions involved to endeavour to settle their indebtedness to avoid any embarrassment and also to improve upon their credibility.

MANAGEMENT ISSUES

CASH IRREGULARITIES

Fuel Purchases Not Accounted GH¢4,480.00

934. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a Principal Spending Officer is personally responsible for ensuring in respect of each payment of that entity the evidence of services received, certificates for work done and any other supporting documents exists.

935. Contrary to the above provision, we noted that fuel amounting to GH¢4,480.00 purchased by Ndewura Jakpa Senior High School for official purposes were not logged in the vehicle log books to provide records of their usage. The details are as follows:

Date	PV No	Fuel Date	Vehicle No	Amount GH¢
3/4/20	001	2/4/20	GV 80-16	300.00
3/4/20	001	30/3/20	GV 80-16	300.00
3/4/20	001	20/3/20	GV 80-16	200.00
3/4/20	001	25/3/20	GV 80-16	200.00
15/4/20	008	15/4/20	GV 80-16	200.00
18/1/20	03	18/1/20	GV 80-16	100.00
22/1/20	007	16/1/20	GV 80-16	500.00
23/3/20	22	15/3/20	GV 80-16	250.00
23/3/20	22	21/3/20	GV 80-16	300.00
23/3/20	22	18/3/20	GV 80-16	150.00
30/7/20	20	30/7/20	GV 80-16	130.00
24/6/20	004	3/6/20	GV 80-16	300.00
24/6/20	004	10/6/20	GV 80-16	300.00
31/3/20	28	31/3/20	GV 421-17	250.00
24/6/20	004	20/6/20	GW 1451-20	200.00
5/3/20	004	1/3/20	GW 2254-X	250.00
5/3/20	004	5/3/20	GW 2254-X	250.00
24/6/20	004	15/6/20	GW 2254-X	300.00
Total				**4,480.00**

936. We were therefore unable to satisfy ourselves that the fuel purchased was indeed used in the interest of the school.

937. We recommended the Headmaster and the Accountant should jointly refund the amount of GH¢4,480.00 to the school.

Payment for Internet User Facility fee by students without benefit- GH¢85,600.00

938. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a Principal Spending Officer is personally responsible for ensuring in respect of each payment of that entity the evidence of services received, certificates for work done and any other supporting documents exists.

939. Our review revealed that Nursing and Midwifery Training College, Kpembe, charged internet user fees of GH¢100.00 per academic year raising GH¢85,600.00 from its 856 students for the 2019/2020 academic year.
We however noted that most of the students were not having access to the facility as it had a capacity of only 60 logs at a time. Access to the internet was also just inside and around the Computer Laboratory.

940. The Principal agreed that the internet system had been a challenge and that efforts were being made to resolve it. The students were therefore not getting the full benefit from the system.

941. We recommended to management to ensure that the service provider upgrades the system to enable the students have access to the internet facility to enhance academic work.

PROCUREMENT/STORES IRREGULARITIES

Procurement above Entity Head's Threshold - GH¢45,450.00

942. Section 18 of the Public Procurement Act, 2003 (Act 663) as amended by Section 6 of the Public Procurement (Amendment) Act, 2016 (Act 914), requires that a head of entity shall apply the thresholds that relate to head of entities as specified in the Second and Third schedules of the Act.

943. Contrary to the above provisions, the Headmaster of Damongo Senior High School approved the procurement of foodstuff worth GH¢45,450.00 from Messrs Brothers Inn Ventures which is above his approval threshold without referring the procurement to the Entity Tender Committee as required.

944. Management explained the anomaly occurred because there was urgent need of the food items at the time.

945. In effect, the inaction of the headmaster could commit the school to contracts that are fraught with procurement breaches leading to sanctions.

946. We recommended that all procurement, with values exceeding the authorized threshold of the head of entity, should be referred to the appropriate authority for approval. We further recommended sanctions in accordance with Section 51 of the Public Procurement (Amendment) Act 2016 (Act 914) to be meted out to the headmaster.

Procurements without Alternative Quotations - GH¢112,200.69

947. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that the procurement entity shall request quotations from as many suppliers or contractors as practicable, but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources.

948. Contrary to the above provision, we noted that management of Daboya Community Day Senior High and Ndewura Jakpa Senior High Schools procured items via 11 Payment vouchers (PVs) valued at GH¢112,200.69 without obtaining and evaluating quotations from at least 3 different sources. The details are below.

S/N	DATE	PV NO.	DESCRIPTION	PAYEE	AMOUNT	REMARKS	ACCOUNT
					GH¢		
NDEWURA JAKPA SHS							
1	13/03/2020	13	Food stuff supplied	Enkligi Ent	2,250.00	The Supplier quoted for Kokonte and Aguishi and had his invoice date altered. The other 2 Agdavid and Matuwe Ent quoted for Kokonte only	FSHS
2	13/03/2020	16	Stationery Supplied	Paniel Enterprise	26,536.00	The other 2 bidders were De Group A. Ltd and Rastulam Ventures. Paniel and De Group are related by contact # 0248998032 and TIN No. P0006859712	FSHS
3	13/03/2020	17	Keta Fish Supplied	Abenyele Ent.	10,185.00	The other bidder were M. Boresa and Lady Mefuzah Ent. The qtn from Mefuzah was dated 4/2/20 while the SRV was dated 2/2/20. The others were dated 2/2/20	FSHS
4	23/03/2020	23	Food stuff supplied	Azongolee	5,000.00	The other quotations from AGDAVID and Wurisima Ent quoted for only Maggi	FSHS
5	23/12/2020	5	Stationery Supplied	Paniel Enterprise	11,908.69	The other 2 bidders were De Group A. Ltd and Rastulam Ventures. Paniel and De Group are related by contact # 0248998032 and TIN No. P0006859712	FSHS
6	29/01/2020	11	Being payment in respect of Electrical accessories supplied to the school	Electro Arena	1,500.00	Quotations sought from 2 contractors instead of three	Boarding
SUB TOTAL					**57,379.69**		
DABOYA COMMUNITY DAY SHS							
7	26/10/2020	01/10/2020	Being payment for other charges for two days training for non-teaching staff	Headmaster	6,901.00	No alternative quotations	SPPP
8	04/11/2020	01/11/2020	Being payment for computer equipment supply to the school	Vision Action	43,000.00	No alternative quotations	SPPP
9	11/03/2020	01/09/2020	Being payment for other charges	Mohammed Sulemana Abubakari	1,620.00	No alternative quotations	Subsidy
10	02/09/2020	02/09/2020	Being payment for stationery bought from Lamadan Ent.	Lamadan ENT.	1,300.00	No alternative quotations	User
11	10/02/2020	01/02/2020	Payment for control board pump for the school	Mohammed S Abubakari	2,000.00	No alternative quotations	Free SHS
SUB TOTAL					**54,821.00**		
GROSS TOTAL					**112,200.69**		

949. The anomaly occurred because the managements of the two institutions the disregarded the tenets of the procurement Act. We were unable to ascertain whether value for money was achieved during the procurement process without independent evaluation of alternative quotations.

950. We recommended to management to comply with all laws and regulation pertaining to procurement in future transactions. We further recommended the enforcement of appropriate sanctions under Section 92 of the Public Procurement Act, 2003 (Act 663) as amended by Section 51 of Act 914 against the Headmaster and his Accountant for non-adherence to the Procurement laws.

Pre-financing of Procurements – GH¢10,250.00

951. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I.2378) states a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exists.

952. We noted that management of Ndewura Jakpa Senior High School approved GH¢10,250.00 to pre-finance three procurement transactions from the Free Senior High School Account. This became apparent as payments were made before the supplies were received into store. The details are shown below:

No.	Date	PV. No.	Description	Payee	Amount GH₵	Remarks
1	22/01/20	005	Food stuff supplied	M. Boresa	1,250.00	The quotations were all obtained in January, Payment made in January but SRV dated 25/02/20

2	30/01/20	008	Food stuff supplied	Azongolee	3,000.00	The quotations were all obtained in January, Payment made in January but SRV dated 24/02/20
3	12/02/20	005	Food stuff supplied	M. Boresa	6,000.00	Quotations obtained on 8/2/20, Payment made on 12/2/20 but SRV dated 26/2/20
Total					**10,250.00**	

953. The infraction occurred because the headmaster failed to ensure the delivery of the items before making payments.

954. Pre-financing of procurements could result in the payment of goods not delivered or supplied or to specification.

955. We recommended that management of the school should always ensure goods are delivered to specification and inspected before making payments.

Diversion of Store Items - GH¢2,040.00

956. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) states a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exists.

957. In January 2020, the Storekeeper of Buipe Senior High School, Mr. Baba Abukari purportedly issued food items valued at GH¢818.00 to the School Matron, Madam Sorna Ibrahim. Our further examination revealed the said items

were not received by the Matron. The Storekeeper subsequently cancelled SIV, but entered the items in the store ledgers as issued and diverted them for his personal use. The details are provided below:

SIV No.	Date	Items/quantities	Ledger folio	Unit price GH₵	Value GH₵
0009056	06/01/2020	20 bowls millet	473	10.00	200.00
0009056	06/01/2020	3 cartons mackerel	483	144.00	432.00
0009056	06/01/2020	6 bowls soya beans	490	6.00	36.00
0009056	06/01/2020	1/2 bag gari	492	300.00	150.00
Total					**818.00**

958. In another instant, Mr. Abukari duplicated stores issued to the School's Matron on SIV number 009057 dated 12 /01/20 in the store ledgers for the following items valued at GH₵1,222.00.

SIV No.	Date	Items/quantities	Ledger folio	Unit price GH₵	Value GH₵
0009057	13/01/2020	40 bowls millet	473	10.00	400.00
0009057	06/01/2020	3 cartons mackerel	483	144.00	432.00
0009057	13/01/2020	15 bowls soya beans	490	6.00	90.00
0009057	13/01/2020	1 bag gari	492	300.00	300.00
Total					**1,222.00**

959. The infraction occurred because the accountant failed to effectively supervise the work of the Storekeeper.

960. This has resulted in loss of food items which could have been used to feed the students.

961. We recommended to management to recover the value of the food items worth GH¢2,040.00 from Mr. Bukari and ensure appropriate sanctions are taken against him to serve as a deterrence.

TAX/PENSION IRREGULARITIES

Non-payment of Social Security Fund (SSF) contribution

962. Section 3(1 & 2) of the Pensions Act, 2008 (Act 766) requires an employer of an establishment to deduct five and half per centum from the salary of every worker in the establishment immediately at the end of the month and to pay for each month in respect of each worker, and employer's contribution of an amount equal to thirteen per centum of the worker's salary during the month. Subsection 3 further states that out of the total contribution of eighteen and a half per centum, an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker

(a) thirteen and half per centum to the first-tier mandatory basic national social security scheme; and

(b) five per centum to the second-tier mandatory occupational pension scheme.

963. Contrary to the above provisions, the school failed to deduct and pay pension contributions on behalf of five of its casual workers.

964. The lapse occurred because management failed to enforce the provisions of the Act by ensuring that contributions are made towards employee pensions. The lapse would deny the employees the needed financial support when they retire or are laid off.

965. We recommended to management to comply with the above provisions in the Pensions Act by deducting and paying the pension contributions of its casual staff.

CONTRACT IRREGULARITIES

Abandoned projects

966. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets.

967. Our audit disclosed that eight (8) projects awarded by the GETFund to eight contractors to construct various projects in three Senior High Schools have been abandoned. Details are provided below:

No.	Name of School	Name of Project	Name of Contractor	Award Date	Expected completion date	Stage of Completion	Period of delay	Contract sum (GH¢
1	T.I Ahmadiyya SHS	Dining Hall/Kitchen	Translas Limited	19/01/2015	Dec. 2016	Lintel level	Since 2016	Not available
2		Construction of 6-Unit Classroom Block	Messrs Abdulai Associates	14/09/2011	Not Available	Lintel level	Since 2013	175,486.65
3		Construction of 6-Unit Classroom Block	Messrs Abdulai Associates	14/09/2011	Not Available	Lintel level	Since 2013	175,486.65
4	Tuna Senior High School	Dining Hall Complex	M/S Mojosen Agencies Ltd	January, 2007	Not Available	Not Available	Not Available	Not Available
5		Dining Hall Complex (Re-awarded)	M/S Francis Akansubi Company Ltd	January, 2011	Not Available	Not Available	Not Available	Not Available

6		Administration Block	M/S Marong Enterprise	January, 2011	Not Available	Not Available	Not Available	Not Available
7		One (1) Storey Girls Dormitory Block	Bunas Company Ltd	November, 2013	Not Available	Not Available	Not Available	Not Available
8	Salaga Senior High School	Assembly Hall Complex	M/S Mohammed Maida & Company Ltd	August, 1998	Not Available	Not Available	Not Available	39,100.14

968. Management of the schools said the contractors attributed the problem to irregular payments from GETFund.

969. The continuous delay in the completion of the projects would not only deny the schools the benefits of the projects, but will also lead to cost overruns.

970. We advised management of the schools to follow up to the Director General of Ghana Education Service and the Ghana Education Trust Fund to complete the projects on time to ease the infrastructural deficit in the schools.

UPPER EAST REGION

Introduction

971. For the year under review, the number of Pre-University Educational Institutions which operated in the Upper East Region stood at 43. The summaries of categories of the institutions are as follows:

No.	Type Of Institution	Number
1	Senior High Schools	20
2	Senior High/Technical Schools	7
3	College of Education	2
4	Technical Institutes	3
5	Special Schools	3
6	Vocational Institutes	2
7	Health Training Institutes	5
8	Agric SHS	1
TOTAL		**43**

972. Out of the 43 institutions 37 submitted their annual accounts and financial statements for validation within the statutory deadline of 28 February 2021.

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

973. The Accountant at Bawku SHS, Stanley Ewald W, failed to produce one General Counterfoil Receipt (GCR) booklet with serial number 17811001 – 17811100 used to collect various amounts of fees, donations, and others for audit. We recommended that, the accountant should be sanctioned for breach of financial discipline. We further tasked the headmaster to ensure that the GCR

booklet is made available with immediate effect or should also be sanctioned for negligence of duty.

974. We noted during review of store records and physical stock inspection of Bawku SHS that out of a total stock of one hundred and thirty-seven (137) cartons of milk, one hundred and twenty-two (122) cartons of milk received on 14/11/2019 and 25/02/2020 from various suppliers got expired on July 2020 and September 2020 respectively. We recommended that the internal control system over the receipt of food items from suppliers must be strengthened to forestall this occurrence in future and also advised the headmaster to take the necessary steps to dispose of the milk.

975. The Bawku Presbyterian Nurses Training College made an underserved donation of GH¢2,000.00 to Madam Bukari Damata, the Principal, on her induction as Principal of the College. We recommended that, Madam Damata should immediately refund the amount to the school and be sanctioned for acceptance of such payment.

976. Our review of the records of Bolgatanga Girls Senior High School disclosed that a total amount of GH¢39,429.70 paid for repairs and maintenance of vehicles and equipment not supported with Job Request Orders and certificates of satisfactory completion of work. We recommended that the Head and Accountant should refund the amount to the school coffers.

977. We noted that management of Bolgatanga Nurses Training college failed to recover an outstanding advance of GH¢4,240.83 from two members of staff who were granted total salary advances of GH¢16,000.00. We recommended that management should immediately recover the amount from the staff concerned and should institute necessary controls to ensure efficient debt collection.

978. We noted that, Kusanaba SHS procured goods amounting to GH¢420,698.11 without preparing a procurement plan, while management of Tempane SHS procured goods amounting to GH¢66,061.02 which have not been

captured in both the procurement plan and the approved budget of the school. We recommended that managements of the schools should be sanctioned in accordance with Section 51 of Act 914 for breach of procurement rules.

979. Our audit revealed that the Binduri Community Day SHS awarded contracts for works and supply of goods totalling GH¢97,352.80 to four contractors without keeping records of procurement proceedings for review. We recommended that the Head and procurement officer should be sanctioned in accordance with Section 51 of Act 914.

980. Tempane Senior High School used Request for Quotation method of procurement to award a contract for supply of goods valued at GH¢190,275.00 instead of National Competitive Tendering. We recommended that the Head and procurement officer should be sanctioned in accordance with Section 51 of Act 914.

981. Management of four schools made purchases totalling GH¢109,316.85 without obtaining alternative quotations from as many suppliers or contractors as practicable. We recommended that the Head and procurement officer should be sanctioned in accordance with Section 51 of Act 914.

982. Our audit disclosed that two institutions paid unearned salaries totalling GH¢5,455.40 to two separated staff and failed to recover the unearned salaries contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378). We recommended to the managements to recover the amounts from the beneficiaries and pay same to chest, failure of which, the unearned salary should be recovered from Heads and their salary validators.

983. We noted that management of St. John Bosco's College of Education failed to recover a total of GH¢104,984.30 from five Senior Staff 'A' for breach of employment contract.

984. We noted that insurance and Road worthiness Certificate for Sirigu Senior High School EICHER BUS No. GV 63-11 has not been renewing since

12/7/2010. We urged management to take necessary action to renew the above stated vehicle documents to avoid possible legal action taken against the school

985. We noted that fuel amounting to GH¢23,090.47 was not recorded in vehicle log books at the Bolgatanga Nurses Training college. We recommended that the Heads, Accountants and drivers should refund the amount to the school.

986. Our audit disclosed that eight GET-Fund projects in Awe Senior High School have still not been completed by the contractors despite the urgent need of these projects. We recommended to management to liaise with the GETFUND through the Municipal and Regional Directors of Education to fast tract the completion of the projects to enable the school have the benefits of the projects in the shortest possible time.

987. We noted that a Dell power Edge R330 Server donated by Televic – Belgium, to enhance ICT learning in the Zamse Senior High/Technical School was not in used. We recommended to management to take the necessary action to ensure that the server is used for effective ICT lessons in the school.

DETAILS OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Annual Estimates

988. The institutions continued to record quarterly allocations of funds from the Regional Directorate as their GOG grants approved estimates with the exception of the St John Bosco and Pusiga Colleges of Education. Also, in the exception of the two colleges of education, the other institutions failed to comply with Part II of the Financial and Accounting Instructions (FAI) to prepare estimates of their internally generated funds (IGF) for approval by their respective

Board of Governors. We advised the Heads to ensure adherence to the above stated regulation and act accordingly.

State of the Accounts

989. Out of the 43 institutions 37 submitted their annual accounts and financial statements for validation within the statutory deadline of 28 February 2021. Five Health Institutions and One Vocational Institute failed to submit their annual accounts and financial statement as stipulated by Section 80(1) of the Public Financial Management Act 2016 (Act 921). We however had to return some of the financial statements for correction of errors. We therefore advised the Accountants of the Institutions to be diligent in the preparation of their financial statements, so that errors and misstatements would be minimized.

Operational Results

990. The operational results of the 37 institutions whose accounts and financial statements were validated are summarized below:

DESCRIPTION	INCOME	EXPENDITURE	*SURPLUS/(DEFICIT)*
DONATION & OTHERS	1,086,258.64	1,168,118.36	(81,859.72)
HIPC FUND/GOVERNMENT SUBSIDY/GETFUND	524,064.05	413,558.64	110,505.41
Free SHS/PROGRESSIVELY FREE	20,425,392.62	21,030,067.13	(604,674.51)
SEIP/T-TEL	898,203.37	753,782.61	144,420.76
GOG	112,794,322.02	112,404,403.89	389,918.13
BOARDING & USER	6,325,238.36	4,248,118.99	2,077,119.37
TOTAL	**142,053,479.06**	**140,018,049.62**	**2,035,429.44**

991. The net surplus of the respective institutions totalling GH¢2,035,429.44 was transferred to the individual schools' reserve funds.

Sundry Receivables (Debtors)

992. Below is a summary of the debtors' figure of GH¢7,318,131.90 which was owed to the institutions by students, staff and other debtors as of 31 December 2020. Details are attached as per Appendix 'UER1'.

No.	Receivables	Amount GH¢	Percentage %
1	Students	3,253,072.68	44.45
2	Staff	19,769.35	0.27
3	Others	4,045,289.87	55.28
	Total	**7,318,131.90**	**100**

993. Due to the late and irregular release of funds by the Scholarship Secretariat to the schools under the Progressively Free SHS and the Bursary schemes, a significant amount of GH¢4,045,289.87 representing 55.28% of the total debtors was related to the Scholarship Secretariat. We reiterated that management of the schools should liaise with the Ghana Education Service to get the funds released to enable the schools settle their indebtedness to suppliers.

994. Also due to inefficient fee collection mechanism at the schools, an amount of GH¢3,253,072.68 representing 44.45% of the total debtors was owed by students. We reiterated as in previous years, that management of the schools should put in strong mechanisms to boost the collection of school fees. A directive from the GES Headquarters to heads of schools not to expel students for non-payment of fees was attributed by most heads of the school as the cause of the huge student's indebtedness.

Sundry Payables (Creditors)

995. The schools were indebted to students, and suppliers and service providers to the tune of GH¢4,981,669.71 for the year under review. A summary of the sundry creditors is provided below with details as per Appendix 'UER2'.

SN.	DESCRIPTION	AMOUNT GH¢	PERCENTAGE
1	STUDENT CREDITORS	5,500.00	0.13%
2	OTHER CREDITORS	4,124,455.10	99.87%
	TOTAL	**4,129,955.10**	**100.00%**

996. The institutions owed a total amount of GH¢4,124,455.10 or 99.87% of the Sundry Creditors to suppliers of good and service providers. This situation arose largely because of the late and irregular release of funds by the Scholarship Secretariat to the schools under the Progressively Free SHS and the Bursary schemes.

997. We have advised management of the institutions to endeavour to honour their obligations as and when they fall due in order to avoid any penalties and also to continue to enjoy the good will and confidence of their creditors.

MANAGEMENT ISSUES

998. Section 80 Public Financial Management Act (PFMA) 2016, (Act 921), states that a Principal Spending Officer of a covered entity shall, within two months after the end of each financial year prepare and submit to the Auditor - General and Controller and Accountant-General, the accounts and information set out in the 37 Educational Institutions submitted their annual accounts and financial statements to the Auditor-General within the statutory period as required. Five (5) Health Institutions and One (1) Vocational Institute however failed to submit their annual accounts and financial statements to the Auditor – General as required. Details of the six (6) institutions that failed to submit their annual accounts and financial statements to the Auditor-General are stated below:

S/N	Institution	Accounts Submitted	Arrears
1	Nursing Training College, Bolga	31 December, 2019	1
2	Midwifery Training School, Bolga	31 December, 2019	1
3	Nursing And Midwifery Training College, Zuarungu	31 December, 2019	1
4	Comm. Nursing Training School, Navrongo	31 December, 2019	1
5	Presbyterian Nurses Training College, Bawku	31 December, 2019	1
6	Youth Leadership Training Institute, Sandema	31 December, 2019	1

999. We could therefore not express opinion on the state of the six (6) institutions' financial position for the period 31 December 2020. We recommended that the Heads and Finance Officers of the Institutions should be sanctioned under Section 98 of PFMA, 2016 (Act 921).

CASH IRREGULARITIES

Unpresented GCR Booklet for Audit

1000. Section 11 of the Audit Service Act 2000, (Act 584) requires the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General to have access to all books, records, returns and other documents including documents in computerized and electronic form relating to or relevant to those accounts.

1001. Contrary to the above, the Accountant of Bawku SHS Mr. Stanley Ewald W failed to produce one General Counterfoil Receipt (GCR) booklet number 17811001 – 17811100 for audit review.

1002. Management could not advance any reason for failing to produce the booklet.

1003. The school risk losing revenue since the GCR book could be used to collect various sums of moneys by the Accountant for his personal gain.

1004. We recommended to Headmaster to compel the Accountant to immediately produce GCR booklet for audit inspection or be sanctioned accordingly.

Unjustified Payment of Donation – GH¢2,000.00

1005. Section 7 of Public Financial Management Act, 2016 (Act 921) requires that a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall ensure the regularity and proper use of money appropriated in that covered entity.

1006. We however noted during the examination of payment vouchers of the Bawku Presbyterian Nurses Training College that the college made a donation of GH¢2,000.00 to Madam Bukari Damata during her induction as Principal of the College on the instruction of General Manager of the Presbyterian Church of Ghana (Area Health Service – North).

1007. We however could not accept the payment since in our view there was no merit or justification to use the college's scarce resource in that manner.

1008. We attributed this anomaly to financial indiscipline on the part of management.

1009. We recommended that, Madam Damata should immediately refund the amount back to the school without fail.

No Works Order and Certification of Work done – GH¢39,429.70

1010. Regulation 78 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the

payment and that evidence of services received, certificates for work done and any other supporting document exists.

1011. In contravention of the above, management of Bolgatanga Girls Senior High School expended GH¢39,429.70 on repairs and maintenance of vehicles and equipment for the period under review but failed to support it with Job Request Orders and Certificates of Satisfactory performance after completion. Details are provided below:

No.	Institution	Nature of Transaction	No. Of PV	Amount GH¢
1	BOLGATANGA GIRLS SHS	Bēing payment for maintenance on classrooms, servicing of school vehicles.	15	39,429.70

1012. The cause of the anomaly was attributed to lack of effective supervision by management and weak internal controls within the school.

1013. We were therefore unable to confirm that the expenditure was made in the interest of the school.

1014. We recommended that the Head and Accountant should refund the amount to the school.

Overdue Staff Advances – GH¢4,240.83

1015. Regulation 51 of the Public Financial Management Regulations, 2019, (LI2378) places responsibility for the collection of public or trust funds on the Principal Spending Officer who shall appoint supervisors for the collections.

1016. Contrary to the above, we noted that two staff of Presbyterian Nurses Training College, Bawku failed to pay GH¢4,240.83 out of GH¢16,000.00 salary

advances granted to them by the school after the elapse of the agreed final instalment period of 30 May 2020. Details are provided below:

No.	Name	Date Granted	Staff ID	Amount Advanced	Amount Paid	Balance
1	Amibase Thomas	23/8/2018	63598	8,000.00	5,944.58	2,055.42
2	Aduah Sylvester	23/8/2018	914724	8,000.00	5,814.59	2,185.41
	Total			**16,000.00**	**11,759.17**	**4,240.83**

1017. We recommended that management recover the amount from the staffs concerned and should institute necessary controls to ensure efficient debt collection.

PROCUREMENT/STORES IRREGULARITIES

Unplanned and Unbudgeted Procurement - GH¢486,759.13

1018. Section 30 of the Public Financial Management Act, 2016 (Act 921) stipulates that a Principal Spending Officer shall, plan and manage the activities of a covered entity in accordance with the policy statement and financial estimates of that covered entity. Section 21 of the Public Procurement Act, 2003 (Act 663) also requires that a procurement entity shall prepare a procurement plan to support its approved programmes.

1019. Contrary to the above laws, we noted that, Kusanaba SHS procured goods and services worth GH¢420,698.11 outside of its procurement plan. We also noted that management of Tempane SHS procured 60 metal tables and 120 metal benches valued at GH¢66,061.02 which were not captured in both their approved budget and procurement plan of the year. Details are provided below:

No.	School	No. of PV's	No. of Suppliers	Amount GH¢
1	Kusanaba SHS	19	13	420,698.11
2	Tempane SHS	1	1	66,061.02
	Total			**486,759.13**

1020. Managements' disregard for the above provisions caused the anomaly.

1021. The practice as it stands does not promote transparency, accountability and efficient use of resource and could lead to misappropriation of public funds.

1022. To forestall the reoccurrence of the irregularity, we recommended to managements of the schools to ensure that procurement plan was prepared and approved by the Entity Tender Committee before any procurement activity is undertaken in compliance with the Public Procurement Act and strictly spend within the approved budget.

Failure to Maintain Records of Procurement Proceeding - GH¢97,352.80

1023. Section 28 of the Public Procurement Act, 2003 (Act 663) states that a procurement entity shall maintain a record of the procurement proceedings containing a summary of the evaluation and comparison of tenders, proposals under section 60, offers or quotations including the application of any margin of preference pursuant to section 60".

1024. Contrary to the above, we noted that Management of Binduri Community Day SHS awarded contracts for works and supply of goods to contractors and suppliers totalling GH¢97,352.80 without ensuring that records such as request for quotations, tender opening minutes, tender opening attendance list, and tender evaluation reports are available to show there was competitiveness in the procurement processes.

1025. Non-compliance with the provisions of the Public Procurement Act caused the anomaly.

1026. We were unable to ascertain whether value for money was achieved during the procurement processes.

1027. We recommended to management to comply with all laws and regulation pertaining to procurement in future transactions. We further recommended the enforcement of appropriate sanctions under Section 92 of the Public Procurement Act, 2003 (Act 663) as amended by Section 51 of Act 914 against the Headmaster and his Accountant for non-adherence to the Procurement laws.

Procurement of goods using wrong procurement method GH¢190,275.00

1028. Section 6 of the Public Procurement (Amendment) Act 2016, (Act 914) an entity tender committee shall work within the threshold limits specified in second schedule and the methods threshold specified in the fifth schedule.

1029. The fifth schedule of the Public Procurement (Amendment) Act, 2016, (Act 914) provides that the procurement of goods above the threshold of GH¢100,000 up to GH¢10,000,000 should be by National Competitive Tendering unless the entity elects to use sole sourcing or restrictive tendering with approval from the Board.

1030. Our review of procurement records of the Tempane Senior High School disclosed that, management used the alternative price quotation method in awarding a contract to Joy of Salvation for the procurement of goods worth GH¢190,275.00 instead of the National Competitive method. Details are provided below:

Proc. Package	Description	Tenderer	Amount GH¢
Lot D	Procurement of stationary	Joy of Salvation	190,275.00

1031. The anomaly occurred because management of the school disregarded the dictates of the procurement Act.

1032. We could not ascertain whether value for money was achieved during the procurement process.

1033. To forestall the reoccurrence of the irregularity, we recommended to the headmaster of the school to ensure all future procurements are made in accordance with the prescribed procurement methods outlined in the Public Procurement Act.

Uncompetitive Procurements- GH¢109,316.85

1034. Section 43 of the Public Procurement Act, 2003 (Act 663) as amended by Section 20 of Public Procurement (Amendment) Act, 2016 (Act 914) states that the procurement entity shall request for quotations from as many suppliers or contractors as practicable, but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources.

1035. In violation of the above, we noted that managements of four schools made procurements valued at GH¢109,316.85 without obtaining and evaluating quotations from at least 3 different sources. Details are as follows:

No.	Name of Institution	No. of PV's	Amount GH¢
1	Gowrie Senior High Technical School	4	15,024.50
2	ST JOHN BOSCOS COLLEGE OF EDUCATION	2	2,862.35
3	Kusanaba Senior High School	2	81,300.00
4	Paga Senior High School	1	10,130.00
	Total		**109,316.85**

1036. The anomaly occurred because the managements of the four institutions disregarded the tenets of the procurement Act.

1037. We were unable to ascertain whether value for money was achieved during the procurement process without independent evaluation of alternative quotations.

1038. We recommended to managements of the schools to comply with all laws and regulation pertaining to procurement in future transactions. We further recommended the enforcement of appropriate sanctions under Section 92 of the Public Procurement Act, 2003 (Act 663) as amended by Section 51 of Act 914 against the Heads and his Accountants for non-adherence to the Procurement laws.

PAYROLL MANAGEMENT

Unearned Salaries - GH¢5,455.40

1039. Regulation 92 of the Public Financial Management Regulations, 2019 (L I. 2378) states that the Principal Spending Officer shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant General when an employee is on leave without pay, deceased or resigned among others and take necessary action to retrieve any unearned compensation occasioned by such resignation.

1040. Our audit disclosed that two institutions paid unearned salaries totalling GH¢5,455.40 to three separated staff and failed to recover the unearned salaries contrary to the above. Below are the details:

Name	staff no	Date of vacation of post	Month (s) of unearned salary	Amount GH¢	Remarks
ST. John Integrated SHS					
Gerald Anasiba	1300824	01-12-20	12/2020	2,273.55	Resignation
Atanga Akugri	1253403	12/6/2020	06/2020 & 07/2020	1,176.00	Deceased
Kusanaba SHS					
Bandi Damwoyigan		1/08/2020	08/2020	2,005.85	Leave without pay
Total				**5,455.40**	

1041. The anomaly occurred because officers in charge of the validation of salaries failed to alert the CAG to stop the salaries of the separated staff.

1042. The infraction has resulted in the loss of funds to the State.

1043. We recommended that management should recover the total amount of GH¢5,455.00 from the staff or their next of kin or the validators whose negligence caused the lapse.

Payment in Lieu of Notice to College - GH₵104,984.30

1044. Regulation 51 of the Public Financial Management Regulations, 2019 (L.I 2378) provides that the collection of public and trust moneys shall be the responsibility of the Principal Spending Officer.

1045. Paragraph 6.1 of the Harmonized Conditions of Service for colleges of Education requires a Senior Staff A when resigning his/her appointment to give the College Principal notice of his/her intention in writing, not later than the end of December to take effect at the end of the Academic year. A senior Staff A shall be liable to penalty equivalent to the salary for the period required for notice if he/she fails to give proper notice. The penalty shall apply whether the Senior Staff A is at post or on any kind of leave of absence.

1046. On the contrary, we noted that five Senior Staff as of the St. John Bosco's College of Education resigned during the period under review but failed to provide at least a six months' notice to the Principal in respect of their decision to resign as required. Our further checks revealed that the affected staff only provided one month notice. We also noted during the review of the affected staff personal files that management wrote to them reminding them about the breach of the above provision and demanded they refund their five months salaries back to the college account with various deadlines, but there was no evidence of payment yet. Details are provided below:

No	Name of staff	Monthly Gross salary (GH₵)	Date of resignation	No of months' notice require	No of months' notice received	Months' notice required for refund	Total salary payable
1	Mr. Alfred Anuvonga	4,124.09	30/11/20	6	1	5	20,620.45
2	Mr. Madilo Felix	4,124.09	01/08/20	6	1	5	20,620.45
3	Mr. Nakpih I Callistus	4,124.09	27/11/20	6	1	5	20,620.45
4	Dr. Subaar Christiana	4,554.50	01/10/20	6	1	5	22,772.50
5	Adams Francis Xavier	4,070.09	02/12/20	6	1	5	20,350.45
	TOTAL						**104,984.30**

1047. We recommended that management should liaise with the current employers of the officers for recovery of the amounts.

Fuel Purchases Not Logged – GH¢23,090.47

1048. Regulation 78 of the Public Financial Management Regulations, 2019 required amongst others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services rendered, certificates for work done and any other supporting documents exists.

1049. Contrary, Management of Bolgatanga Nurses Training college made payments totalling GH¢23,090.47 in respect of fuel and lubricants but failed to account for it in the respective vehicle log books to authenticate the payments. Details provided below:

Date	PV No. / Chq. No.	Fuel Type	Quantity	Amount GH¢
12/7/2019	PV. No. 64433	Diesel	823.53	4,200.00
20/7/19	GV 5714 - 14	Diesel	68.63	350.00
20/7/19	GV 5714 - 14	Diesel	65.87	330.00
20/7/19	GV 5714 - 14	Diesel	71.26	357.00
25/7/19	GV 5714 - 14	Diesel	57.69	300.00
25/7/19	GV 5714 - 14	Diesel	49.02	250.00
27/7/19	GV 5714 - 14	Diesel	65.87	330.00

27/7/19	GV 5714 - 14	Diesel	36.6	183.00
28/7/19	GV 5714 - 14	Diesel	58.82	300.00
28/7/19	GV 5714 - 14	Diesel	30.61	150.00
2/4/2020	GV 2356 - 14	Diesel	65.73	340.47
8/8/2019	805341	Diesel	2,442.16	3,000.00
2/10/2019	805647	Diesel	2,130.77	3,000.00
12/11/2019	805679	Diesel	2,668.79	3,000.00
20/1/20	805936	Diesel		1,500.00
12/2/2020	805949	Diesel		1,500.00
9/3/2020	805986	Diesel		1,000.00
23/3/20	805709	Diesel		1,000.00
29/4/20	805721	Diesel		2,000.00
	TOTAL			**23,090.47**

1050. We could not therefore confirm whether the amount of GH¢23,090.47 spent on fuel during the period under review was used judiciously in the interest of the college.

1051. The practice could lead to misuse of fuel and lubricants purchased for the college.

1052. We recommended that, the Principal and Accountant of the college should account for the amount of GH¢23,090.47

CONTRACT MANAGEMENT IRREGULARITIES

ABANDONED SCHOOL PROJECTS

1052. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors as the Principal Spending Officers to institute proper control systems to prevent losses and wastage.

1053. Our audit disclosed that eight GET-Fund projects awarded on contract to seven contractors in Awe Senior High School have been abandoned by the contractors. Below are the details and the remarks of the school during the audit.

Project Description	Purpose	Stage of Completion	Percentage Completion	Name of Contractor	Consultant	Funding Source
Const. of 2 Storey Students Hostel	Students Accommodation	Gable Level	50%	Time Heals Enterprise, Bawku.	AESL	MOE
Const. of 6 Unit Classroom Block	Classroom	Roofed	70%	Azilim Enterprise, Bawku	AESL	MOE
Const. of 6 Unit Classroom Block	Classroom	Roofed	70%	Mohammed Annak Enterprise.	AESL	MOE

Const. of a single Storey girls' dormitory and drilling of a mechanised borehole	Students Accommodation	Roofed	90%	M/S Marnagan Co. Ltd, Bolga.	A&QS	GETFUND
Two-bedroom semidetached teachers' quarters	Staff Accommodation	Roofed	85%	M/S Yimini Ent. Accra.	A&QS	GETFUND
Const. of Fence wall and security post	Security on Campus	Partially fenced	85%	Gamsabu Electrical and Const. Ltd, Bolga	AESL	GETFUND
Const. of Science Laboratory	Students Laboratory	Roofed	90%	Gamsabu Electrical and Const. Ltd, Bolga	AESL	GETFUND
Const. of dining hall and kitchen	Kitchen and dining hall	Yet to commence	0%	M/S Taysec Const. Ltd, Accra	A&QS	GETFUND

1054. We attributed the irregularity to funding constraints coupled with lack of commitment by successive governments to complete ongoing projects before starting new ones.

1055. The abandoned project denied the potential beneficiaries the benefit of enjoying the usage of that project.

1056. We recommended to management of the Institutions to liaise with the GETFund Secretariat to complete the project.

ASSET MANAGEMENT IRREGULARITIES

Donated School ICT Server not in Use

1057. By Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that Principal Spending Officers shall institute a control system that shall be capable of ensuring that proper procedures are in place for the effective, efficient, economical and transparent use of assets and to prevent wastages and misuse.

1058. We noted that one Dell power Edge R330 Server with serial number SAS300GB15K donated by Televic – Belgium on 8/7/2016 to the Zamse Senior High/Technical School to enhance ICT learning was not put to use.

1059. The ICT tutor attributed the situation to the faulty air conditioner at the ICT laboratory.

1060. As a result, the students are not deriving the intended benefits from the donation.

1061. We recommended for immediate maintenance of the air conditioner at the ICT laboratory to ensure the use of the server for effective ICT teaching and learning in the school.

UPPER WEST REGION

Introduction

1062. During the year 2020, Upper West Regional Office was responsible for the audit of 38 Pre-University Educational Institutions which are summarized below.

No.	Type of Institution	No. of Schools
1	Senior High School	26
2	Senior High/Technical School	4
3	Community Day Schools	2

4	Colleges of Education	3
5	Special Schools	3
	TOTAL	**38**

1063. During the year under review, 34 out of 38 Pre-University Educational Institutions in the Region representing 89.47% submitted their annual financial Statements by the 28 February, 2021 for validation.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

1064. We noted that four Schools made payments totalling GH¢47,639.32 in respect of goods and services without the relevant supporting expenditure documents to authenticate them. We recommended that the amount of GH¢47,639.32 should be jointly refunded by the Heads and Accountants of the various schools.

1065. Three institutions failed to recover a total overdue staff advance of GH¢120,197.00. We recommended for the immediate recovery of the GH¢120,197.00 from the beneficiary officers, failing which the Headmasters and Accountants should refund the amount involved.

1066. Management of N.J.A College of Education, Wa, failed to recover a total of GH¢246,505.16 from two contractors who owed the college. We recommended that the Principal should recover the full amount of GH¢246,505.16 from the two contractors, failing which the Principal and Accountant should be held liable.

1067. We noted that management of N.J.A College of Education, Wa, paid a total of GH¢54,560.00 as sitting allowances of sixteen council members without relevant approval for the rates used. We recommended to management to seek approval from the Ministry of Finance on the rates to apply for Council Members' allowances.

1068. Our audit disclosed that officers of two institutions failed to account for GH¢31,629.00 released to them for various activities. We recommended immediate recovery of the amount from the officers involved.

1069. We noted that 26 officers of Kanton Senior High School failed to pay rent totalling GH¢7,560.00 to the School. We tasked the Headmaster to recover the outstanding rent from the defaulters and enter into a tenancy agreement with them and ensure strict adherence to the tenets of the agreement.

1070. The Accountant of Jirapa Senior High School overpaid four invoices with total sum of GH¢43,564.60. We recommended immediate recovery of the overpayment from the suppliers or in default the respective heads and their accountants should be held liable.

1071. Two Schools printed 10 receipt booklets without approval from the Controller & Accountant General. We recommended that they should obtain the necessary approval before using them.

1072. We noted that eight Institutions procured goods and services valued at GH¢303,201.65 without alternative quotations from different suppliers to ensure value for money. We recommended that appropriate sanctions under Section 51(3) of the Public Procurement (Amendment) Act, 2016 (Act 914) be applied against the Heads and Accountants of the institutions.

1073. Three institutions procured goods and services worth GH¢583,239.53 from 30 suppliers who are not registered with the Public Procurement Authority. We recommended to the managements of the various institutions to obtain the Public Procurement Authority registration status of suppliers before transacting businesses with them.

1074. Our audit disclosed that two institutions procured items worth GH¢922,574.55 without any procurement plans to support their procurement activities. We recommended to managements of the two schools to ensure that

their procurements are always supported with approved procurement plans to avoid sanctions.

1075. We noted that, three Schools paid an amount of GH¢24,141.02 for repairs and maintenance works without Works Order and a certificate of satisfactory completion of work performed. We recommended to Management to recover the amount of GH¢24,141.02 or be held accountable for the payment.

1076. Daffiama Senior High School failed to distribute FREE SHS items worth GH¢121,350.00 supplied for use by staff and students. We recommended that the Headmaster should ensure the items are issued to the intended users to achieve value for money and avoid deterioration and also to decongest the stores.

1077. We noted that Kanton Senior High School is yet to utilize a GETFund sponsored Science and Library Storey Block completed and handed over to the School in 2019. We recommended to the Headmaster to appeal to the District Assembly and GETFund Secretariat through the District Education Directorate to provide furniture and laboratory equipment to ensure that the project is put to its intended use to facilitate teaching and learning.

1078. Four GETFund projects at three schools with total contract sum of GH¢6,927,296.22 were either delayed or abandoned at various stages of completion after total payment of GH¢4,538,583.14 were made to the contractors. We recommended to Heads of the Schools to appeal to the Ministry of Education and GETFund Secretariat to facilitate payments to Contractors to enable them complete the projects to serve their intended purposes.

1079. We noted that McCoy College of Education paid for 18 WCs valued at GH¢26,559.70 as part of a contract for the construction of 600 capacity Pavilion with Ancillary Facilities but the contractor failed to provide them. We recommended that management should liaise with the consultant to compel the contractor to fix the water closets before releasing the outstanding retention of GH¢33,347.19.

1080. Our audit revealed that the Headmistress of Jamiat Islamic Girls Senior High School approved two contracts with total value of GH₵82,500.00 which were beyond her approval threshold. We recommended that she should always comply with procurement provisions or risk being sanctioned for non-compliance in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

1081. Our audit disclosed that the Heads of two schools validated and approved unearned salaries of two separated staff and one wrongly placed staff amounting to GH¢13,773.00. We recommended that the heads should recover the amount from the beneficiaries or their next of kin or the validators whose negligence caused the lapse.

1082. Three schools failed to withhold statutory taxes totalling GH¢4,006.53 from a gross taxable amount of GH¢ 93,858.70. We recommended that the Heads and their Accountants should personally pay the tax of GH¢4,006.53 not withheld to GRA.

1083. Our review disclosed that three schools failed to obtain VAT invoices for total VAT payment of GH₵3,835.64. We recommended that the Heads and their Accountants should obtain the VAT invoices from the suppliers or be held liable to pay the VAT amount of GH₵3,835.64 to the Ghana Revenue Authority.

1084. We noted that students of the Islamic Senior High School were served meals under trees. We urged management and the Governing Board to liaise with the relevant authorities to construct a proper dining hall for the students.

DETAILS OF FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

ANNUAL ESTIMATES

1085. The institutions continued to record quarterly allocations of funds from the Regional Directorate as their GOG grants approved estimates. They however failed to comply with Part II of the Financial and Accounting Instructions (FAI) to prepare estimates of their internally generated funds (IGF) for approval by their respective Board of Governors. We advised the Heads to ensure adherence to the above stated regulation and act accordingly.

STATE OF ACCOUNTS

1086. The books of accounts were satisfactorily kept and year-end financial statements prepared, except that textbooks, school uniforms and foodstuffs supplied to the schools under the Free Senior High School Program did not contain prices and stocks figures were therefore understated in the financial statements by the respective schools.

1087. During the year under review, 34 out of 38 Pre-University Educational Institutions in the Region representing 89.47% submitted their annual financial Statements by the 28 February, 2021 for validation. The defaulting Institutions were:

i. Nustrat Jahan Ahmadiyya College of Education, Wa
ii. McCoy College of Education, Nadowli
iii. Birifoh Senior High School, Birifoh and;
iv. St. John Vocational/Technical Institute, Nandom

1088. We advised heads of the defaulting institutions to ensure that their Accounts are always submitted by 28th February in accordance with Section 80 (1) of the Public Financial Management Act, 2016 (Act 921).

OPERATIONAL RESULTS

1089. Government Grants, Boarding Fees, Free SHS grants, Subsidies and other Miscellaneous Income and Donor funds constituted the main sources of income for the institutions.

1090. Total income received by all the 34 institutions during the 2020 financial year was GH¢117,933,509.32 while expenditure was GH¢118,284,527.59 resulting in a deficit of GH¢351,018.27 which was subsequently transferred to the accumulated fund accounts of the various institutions. Below are the details:

S/N	Sources of Funds	Income	Expenditure	Surplus/Deficit
1	Boarding & User	4,933,698.51	6,857,602.72	(1,923,904.21)
2	Free SHS & Progressively Free	13,186,342.18	13,194,632.16	(8,289.98)
3	Government Subsidy &HIPC	132,964.39	378,370.65	(245,406.26)
4	Donor Fund-T. Tel, SEIP & Camfed	2,151,230.39	2,244,202.25	(92,971.86)
5	Donation & others	4,607,674.37	2,688,120.33	1,919,554.04
	GOG	92,921,599.48	92,921,599.48	-
	TOTAL	**117,933,509.32**	**118,284,527.59**	**(351,018.27)**

1091. The operational results of the institutions which have their 2020 financial statement validated ended with a deficit of GH¢7,065,774.37.

Receivables (Debtors) – GH¢2,719,598.76

1092. Indebtedness of students, staff and other debtors to the 33 institutions amounted to GH¢3,700,870.89 at 31 December, 2020. The breakdown is shown in the table below with details provided in appendix 'UWR1'.

No.	Debtors	Amount GH¢	Percentage %
1	Students	1,775,313.10	47.97%
2	Staff	55,694.50	1.50%
3	Others	1,869,863.29	50.52%
TOTAL		**3,700,870.89**	**100%**

1093. We advised management of the various institutions to step up their strategies to recover all debts owed them in accordance with Part I Section 2(m) of the FAI to improve the finances of the schools and boost their financial capacity to implement their planned activities.

Payables (Creditors) – GH¢3,218,960.13

1094. As at 31 December 2020, the institutions indebtedness to food suppliers, students and other creditors, amounted to GH¢3,218,960.13. The breakdown is shown in the table below with details provided in appendix 'UWR2'.

S/N	CREDITORS	AMOUNT	PERCENTAGE
		GH¢	**%**
1	Students - Creditors	9,799.13	0.34%
2	Suppliers	2,634,458.82	92.17%
3	Others	213,891.48	7.48%
	TOTAL	**2,858,149.43**	**100%**

1095. We advised the Heads of the institutions to settle their liabilities as soon as they become due as required by Part I Section 2(m) of the FAI.

MANAGEMENT ISSUES

Cash Irregularities

Unsupported Payments – GH¢47,639.32

1096. Regulation 78 of the Public Financial Management Regulations (PFMR), 2019 (LI 2378) states that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payments; that evidence of services received, certificates for work done and any other supporting documents exists.

1097. Contrarily, we noted that managements of four Schools made payments totalling GH¢47,639.32 in respect of goods and services without the relevant supporting documents such as official receipts, invoices, waybills and other expenditure documents. Details are as follows:

No.	Institution	No. of Payment Vouchers	Amount (GH₵)
1	Islamic SHS	2	31,775.00
2	Lawra SHS	3	14,475.32
3	Nandom SHS	1	1,389.00
	TOTAL	**6**	**47,639.32**

1098. The anomaly occurred because the accountants failed to ensure that the relevant acquittal documents were obtained and attached to the payment vouchers before effecting the payments.

1099. In effect, we could not validate the authenticity of the payments.

1100. We recommended that the amount of GH¢47,639.32 should be jointly refunded by the Headmasters/Headmistress and Accountants of the various schools.

Overdue staff advances - GH¢120,197.00

1101. Regulation 51 of Public Financial Management Regulations, 2019, (L.I. 2378) states that the collection of public and trust moneys shall be the responsibility of a Principal Spending Officer

1102. We noted that managements of three institutions failed to recover a total overdue staff advance totalling GH¢120,197.00 within the period under review. Details are as follows:

No.	Institution	Amount (GH¢)
1	McCoy College of Education	98,097.00
2	Piina Senior High School	6,500.00
3	Islamic Senior High School	15,600.00
	Total	**120,197.00**

1103. The delay in the repayment is attributed to the failure of the Accountants to establish effective advance recovery control measures to ensure adherence to repayment terms.

1104. The non-recovery has denied the institutions of funds to execute other core functions, and also denied other staff the opportunity to benefit from the facility.

1105. We recommended for the immediate recovery of the GH¢123,243.00 from the beneficiary officers, failing which the Headmasters and Accountants should refund the amount involved.

Failure to recover college moneys from contractors - GH¢246,505.16

1106. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

1107. We observed at Nusrat Jahan Ahmadiyya (N.J.A) College of Education, Wa, that management advanced an amount of GH¢700,000.00 to Bunas Company Ltd vide PV Nos. 23/10/17 of 6 October, 2017 and 17/01/18 of 23 January, 2018 to enable the Company accelerate works on the construction of an Auditorium Complex (Phase 1) at the College pending releases of certificate payments from GETFUND.

1108. Our review disclosed that GETFUND has paid the contractor the full amount of his certificates raised, but the contractor refunded only GH¢461,562.84 vide Standard Chartered Bank Cheque Number 509106 dated 11 September, 2019 to the College leaving an outstanding balance of GH¢238,437.16.

1109. We also noted that management wrongly paid a total amount of GH¢13,068.00 to Zakaria Usman Ent Ltd as retention vide PV No. 27/7/18 of 24/7/18 in respect of Installation and erection of electricity poles in the College.

1110. We sighted a letter referenced NJACOE/WA/GF.3/VOL.3 dated 16/12/2019 written by the Principal of the College demanding the refund of an amount of GH¢ 13,068.00 from the Contractor on 30/12/2019. Subsequently, the contractor refunded an amount of GH¢5,000.00 to the College per Receipt Number 0008823, leaving an outstanding balance of GH¢8,068.00.

1111. The Principal, Hajia Asma-u Ismail explained that management advanced the money to the contractor to ensure early completion of the project.

1112. Management's inability to recover the amount from the two contractors has constrained the cash flow of the College thereby hindering it from executing its budgeted activities.

1113. We recommended that the Principal should recover the full amount of GH¢246,505.16 from the two contractors failing which the Principal and Accountant should be held liable.

Unapproved Council Allowance – GH¢54,560.00

1114. The Ministry of Finance Circular No. NC/S.120 dated March 29, 2021 directed all Heads of Public Institutions to seek approval from the Ministry of Finance on the appropriate rates to be used to pay members of their Council or Board.

1115. We noted that management of N.J.A College of Education disbursed a total amount of GH¢54,560.00 from its Internally Generated Funds to pay sitting allowances of sixteen council members who had a meeting on 17 September, 2020 without obtaining approval from the Minister.

1116. Management's failure to adhere to the Ministry of Finance's directive caused the irregularity. 23. The practice if not checked could result in the College paying the Council Members unapproved rates which might affect the execution of the College's budgeted programmes.

1117. We recommended to management to seek approval from the Ministry of Finance on the rates to apply for Council Members' allowances.

Unaccounted for imprest - GH¢31,629.00

1118. Regulation 102 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a Principal Spending Officer of a covered entity shall ensure that a special imprest issued for making a particular payment or group of payments shall be fully retired within ten days after completion of the activity.

1119. Our audit of two institutions disclosed that an amount of GH¢174,413.00 was released to some officers to perform various activities, but only GH¢142,784.00 was accounted for leaving an outstanding balance of GH¢31,629.00. Details are as follows:

No.	Institution	Amount Granted (GH¢)	Amount Accounted for (GH¢)	Unaccounted for amount (GH¢)
1	Wa Technical Institute	142,130.00	133,094.00	9,036.00
2	T.I. Ahmadiyya Senior High School	32,283.00	9,690.00	22,593.00
	Total	**174,413.00**	**142,784.00**	**31,629.00**

1120. The infraction occurred because the Headmasters and Accountants failed to ensure the officers fully accounted for the amount.

1121. Payments not fully accounted for cast doubt on the genuineness of transactions.

1122. We recommended that the outstanding balance of GH¢31,629.00should be recovered from the various officers.

Unpaid Rent - GH¢7,560.00

1123. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I.2378) requires that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

1124. We noted at Kanton Senior High School that 26 teaching and non-teaching staff occupying the School's bungalows failed to pay rent totalling GH¢7,560.00 between 01 January and 31 December 2020.

1125. Management explained that the School Rent Committee gave the staff leverage not to pay for the year 2020 upon monitoring the repairs and maintenance works done by the staff.

1126. The lapse has denied the School the needed revenue for repairs and maintenance of the School's bungalows and flats.

1127. We asked the Headmaster to recover the outstanding rent of GH¢7,560.00 from the defaulters and enter into a tenancy agreement with them to ensure strict adherence to the tenets of the agreement.

Overpayment to Supplier-GH¢ 43,564.60

1128. Regulation 78 of the Public Financial Management Regulations, 2019 (LI 2378), states that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity the accuracy for the claim.

1129. Contrary to the above regulation, the Accountant of Jirapa Senior High School wrongly computed and paid GH¢213,887.60 on four invoices instead of GH¢170,323.00 resulting in an overpayment of GH¢43,564.60 for the supply of food stuffs as detailed in the table below:

S/N	Service Provider	Due Amount (GH¢)	Amount Paid (GH¢)	Over Payment (GH¢)
1	Bewule Farms	6,448.00	12,000.00	5,552.00
2	Mustass Enterprise	71,245.00	107,895.00	36,650.00
3	Bushdad Ventures	61,580.00	62,486.60	906.60
4	Afitisco Enterprise	31,050.00	31,506.00	456.00
	Total	**170,323.00**	**213,887.60**	**43,564.60**

1130. The irregularity was caused by lack of due diligence on the Part of the Accountant over the processing of payments.

The Headmistress, Rachael Dery and the Headmaster Baro Primus and their respective Accountants Saeed Adam and Mohammed Sulemana Disagya are jointly responsible for the irregular payments. They failed to exercise due care in the payment process.

1131. The School has, therefore, been denied the GH¢43, 564.60 which could have been used to carry out its budgeted activities.

1132. We recommended that the amount of GH¢43,564.60 should be recovered from the suppliers immediately, failure of which the Headmistress Rachael Dery and the Headmaster Baro Primus and their respective Accountants Saeed Adam and Mohammed Sulemana Disagya should refund the amount of GHc43,564.60 into the school's account.

Outstanding School Fees – GH¢517,057.81

1133. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I 2378) requires the Principal Spending officer of each covered entity to take effective and appropriate steps to collect money due to the covered entity.

1134. Our audit of six (6) Institutions revealed that past students owed the various Institutions a total amount of GH¢517,057.81 as at 31 December, 2020. Details are provided below:

NO.	Institution	Amount GH¢
1	Hilla Limann SHS	40,510.90
2	Kanton SHS	11,308.91
3	Loggu Community SHS	3,805.50
4	Wa SHS	286,338.55
5	T. I. Ahmadiyya	65,411.64
6	Kaleo SHTS	9,550.00

7	N.J.A College of Education	100,132.31
	Total	**517,057.81**

1135. The infraction occurred because Management laxed in enforcing the payment of fees, and a subsequent directive from the Ghana Education Service instructing Heads of Institutions to refrain from expelling students for non-payment of fees.

1136. The students' indebtedness to their former schools may affect the financial capacity of the schools to pay off their debts and implement planned activities.

1137. We urged the Heads of these institutions to take steps to collect all the outstanding debts in compliance with Regulation 32(2) of the Public Financial Management Regulations, 2019 (L.I 2378).

Failure to pay creditors - GH¢ 123,933.45

1138. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I2378) states that "a principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, that there is a sufficient unspent amount of appropriation for making the payment".

1139. We noted at Wa Senior High School that the school is indebted to five suppliers to the tune of GH¢123,933.45 for various supplies made to the school during the year 2020.

1140. The infraction is as a result of the management's inability to recover fees from students.

1141. Management's continuous indebtedness to these supplies could result in legal actions and the payment of judgement debts.

1142. We recommended to the Headmaster and Accountant to take steps to settle the debts promptly to forestall any legal actions against them.

Unauthorised Printing of Value Books

1143. Regulation 147 of the Public Financial Management Regulations, 2019 (L.I 2378) requires that, the Controller and Accountant-General approve, the design, form, and content of value books to be produced for used by a covered entity.

1144. We noted that managements of Daffiama Senior High and T.I. Ahmadiyya Senior High Schools did not seek approval from the Controller and Accountant-General before printing 10 GCR booklets from private entities. Daffiama Senior High School printed eight booklets whiles T.I. Ahmadiyya Senior High School printed two copies.

1145. Management of the two schools did not tender any explanations for the anomaly.

1146. The schools were thus exposed to the risk of duplication of General Counterfoil Receipts and other financial improprieties associated with Value Books. Further, the schools will not appreciate the control measures and security features Instituted by the Controller and Accountant General regarding the printing of Value Books.

1147. We recommended that the two Headmasters should buy General Counterfoil Receipt books from the Controller and Accountant General's Department or seek approval from the Controller and Accountant-General before printing their own receipt books.

Unpaid Electricity – GH¢ 2,918,690.24

1148. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I2378) states that, a principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, that there is a sufficient unspent amount of appropriation for making the payment.

1149. We observed that 16 Institutions owed Northern Electricity Department of Volta River Authority (NEDCO) a total amount of GH¢ 2,918,690.24 as at 31 December 2020. Details are as follows:

No.	School	Bill	Amount (GH¢)
1	Wa Senior High Technical	Electricity	268,541.65
2	Wa Technical Institute	Electricity	163,931.83
3	Wa School for Deaf	Electricity	188,963.35
4	St. Don Bosco Special School	Electricity	50,351.75
5	Queen of Peace SHS	Electricity	52,373.89
6	Funsi SHS	Electricity	17,112.56
7	Jirapa SHS	Electricity	189,399.67
8	Kanton SHS	Electricity	125,279.95
9	Holy Family SHS	Electricity	30,645.13
10	Methodist School for the Blind	Electricity	55,119.96
11	T. I. Ahmadiyya SHS	Electricity	442,325.03
12	N. J. A. College of Education	Electricity	500,050.23
13	Kaleo SHTS	Electricity	88,872.13
14	ST. Augustine SHTS	Electricity	15,771.30
15	Lasa Tuolu SHS	Electricity	87,925.60
16	Wa SHS	Electricity	642,026.21
	Total		**2,918,690.24**

1150. Managements of the various institutions explained they were unable to settle the utility bills due to inadequate funds.

1151. The delay in the settlement of the electricity bill could compel management of NEDCO to disconnect power supply to the schools, which could have dire consequences on school activities.

1152. In order to avert unexpected disconnection of power supply to the schools, we advised managements to write to Ghana Education Service, Accra for release of funds to settle the indebtedness to NEDCO.

Procurement and Stores Irregularities

Uncompetitive Procurement - GH¢303,201.65

1153. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that the procurement entity shall request quotations from as many suppliers or contractors as practicable, but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources.

1154. We noted that managements of eight Institutions procured goods and services valued at GH¢303,201.65 without obtaining at least three alternative quotations from different suppliers to ensure value for money. Details are as follows.

No.	Institution	Amount (GH¢)
1	Wa SHS	11,282.50
2	St. Francis Girls SHS	7,765.40
3	Lambussie Community Day SHS	5,155.00
4	Jamiat Girls SHS	24,851.00
5	Piina SHS	45,062.85
6	T. I. Ahmadiyya	57,325.00
7	Nandom SHS	7,934.90
8	Islamic Senior High School	143,825.00
	Total	**303,201.65**

1155. The irregularity occurred because of the absence of substantive and qualified procurement officers at the schools.

1156. This situation could undermine the objective of ensuring transparency, competitiveness and reasonableness of prices in public procurement practices.

1157. We recommended that appropriate sanctions under Section 51(3) of the Public Procurement (Amendment) Act, 2016 (Act 914) be applied against the Heads and Accountants of the institutions. We further urged management to liaise with Ghana Education Service to provide them with qualified procurement officers.

Unqualified Suppliers - GH¢583,239.53

1158. Section 22 of the Public Procurement Act, 2003 (Act 663) as amended requires Suppliers, Contractors and Consultants, as a pre-requisite to participating in public procurement, to possess the necessary qualifications and legal capacity including being registered in the Database of the Public Procurement Authority.

1159. We noted that three institutions procured goods and services worth GH¢583,239.53 from 30 suppliers who are not registered with the Public Procurement Authority. Details are as follows:

No.	School	No. of Suppliers	Amount (GH¢)
1	St. Basilide's Technical/Vocational Institute	9	161,390.55
2	Jamiat Al-Hidaya Girls Senior High School	2	40,529.80
3	Islamic Senior High School	19	381,319.18
	Total	**30**	**583,239.53**

1160. Managements' failure to select the suppliers from the Public Procurement Authority's database resulted in the lapse.

1161. Procuring goods and services from unqualified entities could result in transacting business with companies with invalid documents.

1162. We recommended to the managements of the various institutions to obtain the Public Procurement Authority registration status of suppliers before any further transactions with them.

Failure to prepare a procurement plan - GH₵922,574.55

1163. Section 21 of the Public Procurement Act, 2003 (Act 663), amended by Section 7 of the Public Procurement (Amendment) Act, 2016 (Act 914), provides among other things that a procurement entity shall submit to its entity tender committee not later than one month to the end of the financial year a procurement plan for approval, and shall update same on quarterly intervals, after budget approval.

1164. On the contrary, our audit disclosed that two institutions procured items worth GH¢922,574.55 without any procurement plans to support their procurement activities. Details are as follows:

No.	Institution	Amount (GH¢)
1	Islamic Senior High School	629,866.00
2	St. Basilide's Vocational Institute	292,708.55
	Total	**922,574.55**

1165. The irregularity occurred as a result of management's misconception that because significant supplies will be received from the Buffer Stock Company

under the Free Senior High School Programme, there will not be the need for the preparation of a procurement plan.

1166. Procurement of goods and services without recourse to a procurement plan could lead to budget overruns and non-judicious use of resources.

1167. To forestall the reoccurrence of the irregularity, we recommended to management of the two schools to ensure that procurement plans were available and approved by the Entity Tender Committee before any procurement activity is undertaken in compliance with the Public Procurement Act.

Repair and maintenance without the preparation of Works Order and certificate- GH¢24,141.02

1168. Regulation 79 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) states that a Public Spending Officer shall, on completion of works or supply of goods and services, prepare a certification statement in respect of works and stores received.

1169. We noted during our audit that, three Schools paid an amount of GH¢24,141.02 for repair and maintenance works without Works Order and a certificate of satisfactory completion of work performed. Details are as follows:

No.	Institution	Amount (GH¢)
1	Nandom SHS	15,199.70
2	Ko SHS	5,150.00
3	Eremon SHS	3,791.32
	Total	**24,141.02**

1170. Managements could not provide any plausible explanation for the irregularity.

1171. This could lead to payments for unsatisfactory and or unexecuted works.

1172. We recommended to Management to justify the repairs and maintenance or recover the amount of GH¢24,141.02 and pay same into the relevant bank accounts and provide evidence for our verification.

Failure to provide prices for goods supplied by National Food Buffer Stock Company under the free SHS programme

1173. Section 98 of the Public Financial Management Act, 2016 (Act 921) states among others that a person who refuses or fails to produce or submit any information required under this Act, commits an offence.

1174. Our review of the financial records of Senior High Schools in the Upper West Region disclosed that all the 32 Schools received food and non-food supplies from the National Buffer Stock Company (NAFCO) without invoices to enable the schools to ascertain the total value of foodstuffs supplied.

1175. In effect, the total value of all the items supplied by NAFCO could not be incorporated into the schools' 2020 Financial Statements. The implication is that the financial statements would not present the true state of the schools' financial position resulting in misleading financial reporting.

1176. This anomaly casts doubt on the credibility of the schools' 2020 Financial Statements. Also, non-disclosure of the value of all items supplied creates a corruption risk, as lack of transparency provides cover for cost manipulation.

1177. We recommended to the managements of the schools to demand for invoices and waybills stating the prices of stock items supplied to ensure compliance with disclosure and recognition standards in their Schools' financial statements.

Unissued Items - GH¢121,350.00

1178. Section 52 of the Public Financial Management Act, 2016 (Act 921) provides that a Principal Spending Officer of a covered entity shall establish control system that is capable of ensuring that preventive systems are in place to eliminate theft, loss, wastage and misuse of assets.

1179. Our review of store ledgers and inspection of physical items at the stores revealed that several textbooks including tables and chairs, mosquito nets and white board markers worth GH¢121,350.00 received by the Daffiama Senior High School since July, 2020 under the Free SHS policy were not issued to the students and staff of the school for use.

1180. Management could not provide any reasons for continuously keeping the items at the stores.

1181. The situation denied the students and teachers the benefit from the use of the items, and also created unnecessary congestion at the stores.

1182. We recommended that the headmaster should ensure the items are issued to the intended users to avoid deterioration and also to decongest the stores.

1183. Management accepted our recommendations for compliance.

Contracts Irregularities

Completed Project not put to use

1184. Section 52 of the Public Financial Management Act, 2016 (Act 921) stipulates that a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets and procedures are in place for the effective and efficient use of the assets.

1185. Our review of assets management at Kanton Senior High School disclosed that a GETFund sponsored Science and Library Storey Block which was completed and handed over to the school in 2019 has still not been put to use due to lack of furniture and laboratory equipment.

1186. The Headmaster explained that the GETFund Secretariat awarded the contract without making provision for the supply of furniture and laboratory equipment as part of the contract.

1187. The non-utilization of the completed project has deprived the School the benefit from the use of the Science and Library Block facility.

1188. We recommended to the headmaster to appeal to the District Assembly and GETFund Secretariat through the District Education Directorate to provide furniture and laboratory equipment to ensure that the project is put to its intended use to facilitate teaching and learning.

Delayed GETFund Projects – GH¢4,538,583.14

1189. Section 52 of the Public Financial Management Act, 2016 (Act 921) stipulates that a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets and procedures are in place for the effective and efficient use of the assets

1190. Our inspection of GETFund Project at three Schools revealed that four projects with total contract sum of GH¢6,927,296.22 were either delayed or abandoned at various stages of completion after total payment of GH¢4,538,583.14 were made to the contractors. Details are provided below:

No.	School	Project Description	Contractor	Contract Sum	Start Date	Expected Completion Date	Level of Completion	Period of Delay	Certifi Tota Payme
1	Queen of Peace SHS	Construction 2-storey boys Dormitory	Lionie LTD	2,003,611.40	2016	2018	Lintel 19%	3yrs	607,2
2	Queen of Peace SHS	Construction of fence wall	J Son Entreprise	2,228,325.80	2016	2017	83%	3yrs	1,827,4
3	Hilla Limann SHS	Construction of Fence Wall	M/S Haysens GH. LTD.	1,292,938.14	15/06/15	15/12/2016	80%	5yrs	960,7
4	Methodist School for the Blind	Construction of Assembly Hall	AD Yakmas LTD	1,392,420.88	12/10/2016	11/10/2017	80%	4yrs	1,143,2
		Total		**6,927,296.22**					**4,538,5**

1191. The irregularity was as a result of the inconsistency in the release of funds by the GETFund Secretariat to pay for the works certificates submitted by the contractors.

1192. When projects are abandoned or delayed, the possibility of cost overruns cannot be ruled out, and could further worsen the already precarious accommodation deficit in the schools.

1193. We recommended to Heads of the Schools to appeal to the Ministry of Education and GETFund Secretariat to facilitate payments to Contractors to enable them complete the projects to serve their intended purposes.

Payment for Unexecuted Portions of a Contract - GH¢26,559.70

1194. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a Public Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payments; that evidence of service received certificates for work done and any other supporting documents exists.

1195. We noted that McCoy College of Education paid for 18 WCs valued at GH¢26,559.70 as part of a contract for the construction of 600 capacity Pavilion with Ancillary Facilities worth GH¢666,943.72 to Messrs Bunas Company Limited. We however noted that the contractor failed to provide the water closets.

1196. The irregularity occurred because the Consultant, Tropical Habitat Limited failed to exercise due care and wrongfully certified certificates of work done for payment. Also, the Principal and his management team also failed to undertake due diligence before making payment to the contractor.

1197. This has resulted in the loss of an amount of GH¢26,559.70 to the College.

1198. We recommended that management should liaise with the consultant to compel the contractor to fix the water closets before releasing the outstanding retention of GH¢33,347.19 to the contractor.

Award of Contracts above threshold - GH¢82,560.0

1199. Section 18 of the Public Procurement (Amendment) Act, 2016 (Act 914) provides that a head of entity shall apply the thresholds that relate to the heads of entities as specified in the second and third schedules of the Act.

1200. Contrary to the above provision, our review of procurement documents of Jamiat Islamic Girls Senior High School disclosed that the Headmistress

awarded two contracts valued at GH₵82,500.00 to two suppliers, each of which exceeded the limit of GH¢30,000.00 for the head of entity. Details are as below;

N/S	Contract Date	Contract Description	Name of Supplier	Amount (GH¢)
1	08/01/2020	Supply of Perishable Food Items	Alisha Best Enterprise	42,660.00
2	05/07/2020	Supply of Perishable Food Items	Darisma Enterprise	39,900.00
Total				**82,560.00**

1201. We attributed the irregularity to the disregard for the procurement laws by the head.

1202. The anomaly could lead to the payment of unreasonable prices for the procurement, hence, value for money could not be guaranteed.

1203. We recommended that all procurement, with values exceeding the authorized threshold of the head of entity, should be referred to the appropriate authority for approval. We further recommended sanctions in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914) to be meted out to the headmistress involved.

Payroll Irregularities

Unearned salary – GH¢13,773.00

1204. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I.2378), states that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General in the circumstances such as: death, dismissal, vacation of post, conviction for an offence, resignation or retirement of an employee, it further directs that the head of a covered entity shall take the necessary action to retrieve any unearned compensation paid.

1205. Contrary to the above Regulation, our audit disclosed that the Heads of two schools validated and approved unearned salaries of two separated staff and one wrongly placed staff amounting to GH¢13,773.00. Details are as follows;

No.	School	Name of Staff	Staff ID	Designation	Reason	Amount (GH¢)	Period
1	Wa SHTS	Mr. Issahaku Issah	196491	Prin. Supt.	Wrong Placement	7,551.00	March 18– March, 2020
2	Tumu SHTS	Mr. Monto Yakubu	951116	Night watchman	Retired	4,024.00	Feb-Jun 2020.
3	Tumu SHTS	Jameel Tiahasung Alhassan	1320668	Prin. Supt.	Resigned	2,198.00	Jan 2020
	Total					**13,773.00**	

1206. The anomaly occurred because officers in charge of the validation of salaries failed to alert the CAG to stop the salaries of the separated staff.

1207. The infraction has resulted in the loss of funds to the State.

1208. We recommended that management should recover the total amount of GH¢13,773.00 from the staff or their next of kin or the validators whose negligence caused the lapse.

Tax Irregularities

Failure to withhold taxes –GH¢ 4,006.53

1209. Section 116 and 117 of the Income Tax Act, 2015 (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

1210. We noted that three schools failed to withhold statutory taxes totalling GH¢4,006.53 from a gross taxable amount of GH¢93,858.70. Details are provided below:

No.	Institution	Amount (GH¢)
1	Holy Family School	658.80
2	Piina Senior High School	2,146.23
3	Ko Senior High School	1,201.50
	Total	**4,006.53**

1210. The inability of the headmasters to effectively supervise and review the activities of their respective Accountants resulted in the loss of tax revenue.

1211. We recommended that the Headmasters and the Accountants should personally pay the tax of GH¢4,006.53 to the GRA.

Failure to obtain Vat Invoice - GH¢3,835.64

1212. Section 41 of the Value Added Tax (VAT) Act, 2013 (Act 870), states among others that Where, within thirty calendar days after the date of a supply, a recipient who is a taxable person has not received a tax invoice as required, the recipient may request the supplier to provide a tax invoice in respect of the taxable supply.

1213. Our review of the payment vouchers of three Schools disclosed that a total payment of GH₵111,485.83 which attracted a VAT component of GH¢3,835.64 were without VAT invoices. Details are provided below:

No.	Institution	Amount (GH¢)
1	Wa School for the Deaf	1,038.03
2	T. I. Ahmadiyya Senior High School	1,338.45
3	Nandom SHS	1,459.16
	Total	**3,835.64**

1214. The anomaly occurred because the accountants failed to request for the VAT invoices from suppliers.

1215. As a result, government was denied the VAT revenue of GH¢3,835.64.

1216. We recommended that the Heads and their Accountants should obtain the VAT invoice from the suppliers or be held liable to pay the VAT amount of GH¢3,835.64 to the Ghana Revenue Authority.

Others

Poor Infrastructure

1217. We noted during our audit that, students of the Islamic Senior High School were served meals under trees. This is because, the dining hall of the school has been converted into a boys' dormitory due to lack of accommodation. See the pictures below:



Students waiting in the open to take their meals at Islamic Senior High School, Wa.

1218. In addition, the school lacks spacious library facility hence management converted a small poorly furnished staff common room into a Library for use by both Students and Teachers. See pictures below



Library Facility at Islamic Senior High School, Wa.

1219. These constraints adversely affect effective teaching and learning, which eventually impact negatively on academic performance and the future of the students.

1220. We urged management and the Governing Board to liaise with the relevant authorities to construct a proper dining hall for the students.

VOLTA REGION

Introduction

1221. The Pre-University Educational Institutions in the Volta Region for the financial year ended 31 December 2020 were 90. The classification is provided below:

Type of Institution	Number of Institutions
Senior High Schools	43
Colleges of Education/Tertiary Institutions	9
Agric. Senior High Schools	1
Technical Schools	8
Vocational Schools	1
Senior High Technical Schools	24
Special Schools	4
Total	**90**

1222. During the year under review, 73 out of 90 Pre-University Educational Institutions in the Region submitted their annual financial Statements by the 28 February, 2021 for validation.

SUMMARY OF SIGNIFICANT FINDINGS

1223. We noted that managements of two institutions made 28 payments totalling GH¢87,561.75 for goods and services without providing the necessary supporting documents such as invoices, receipts and statements of claim to authenticate them. We recommended that the Heads and Accountants of the schools should refund the amount involved.

1224. Four institutions could not account for GH¢91,440.07 out of total payments of GH¢215,600.44 to suppliers of goods and services on 65 payment

vouchers. We recommended that the Heads and the Accountants of the institutions should refund the amount not accounted for.

1225. Our review of Bank Reconciliation of Awudome Senior High School disclosed that lodgements totalling GH¢54,184.13 have not been credited to the Institution's Bank Accounts by its bankers. We recommended that the Headmaster and the Accountant should take necessary steps including legal action against the bank to recover the uncredited amounts with interest.

1226. We noted that two institutions collected a total amount of GH¢2,250.00 from students for misplaced or defaced textbooks but failed to lodge same into the respective bank accounts of the schools. We therefore recommended that managements of the institutions should account for the money.

1227. Our audit disclosed that Sogakope Senior High School paid unearned salaries totalling GH¢6,582.00 to Mr. Amedze Raymond, a separated staff, and failed to recover it contrary to Regulation 92 of the Public Financial Management Regulations, 2019. We recommended that the headmaster and the salary validators should refund the amount if the unearned salary is not recovered from Mr. Amedze Raymond or his next of kin.

1228. We noted that Mr. Odum Worlali, a watchman of Wovenu Senior High School, was paid a total unearned salary of GH¢2,039.66. We recommended to the headmaster to take the necessary action to ensure that the amount is recovered and transferred to the Consolidated Fund.

1229. We noted that six institutions failed to recover a total advance of GH¢69,993.50 granted xxx officers within the stipulated repayment time. We recommended immediate recovery of the GH¢69,993.50 from the beneficiaries or the Heads and Accountants should refund the amount.

1230. We noted on the contrary that, the managements of six institutions failed to ensure that 106 staff pay their rent promptly resulting in rent arrears of GH¢44,234.80. We recommended to the Heads of the institutions to recover the

amount directly from the salaries of defaulting tenants and put in place measures that would ensure that staff members make prompt payments of rent.

1231. We noted that four institutions spent a total of GH¢298,169.24 on 52 payment vouchers for works and repairs without preparing certificates of work done as an assurance of satisfactory work done. We recommended that the Heads and Accountants should refund the amounts to their respective schools.

1232. We noted that seven institutions procured goods and services valued at GH¢606,086.84 without sourcing for competitive quotations from other suppliers. We recommended appropriate sanctions against the officers involved in accordance with Section 51 of Act 914.

1233. We noted that two institutions did not account for fuel bought amounting to GH¢10,650.55 for their official vehicles. The fuel paid for was not logged in vehicle log books to substantiate its usage. We recommended that, the respective Heads and Accountants of the institutions should account for the amount.

1234. We noted during the review that four institutions failed to withhold tax of GH¢18,210.00 and one institution also failed to remit tax revenue of GH¢1,318.00 withheld. We recommended that unremitted tax should be immediately paid to GRA and the respective Heads and Accountants should pay the tax not withheld of GH¢18,210.00 to GRA.

1235. Contrary to the above provision, our audit review revealed that three institutions failed to obtain VAT invoices from the suppliers for total VAT payments of GH¢268,370.00 on 13 payments vouchers. We recommended the Heads and the Accountants should refund the total amount of GH¢6,855.79 to the GRA.

1236. We noted that two institutions failed to return 135 textbooks given to students and teachers to the institutions' book stores. We recommended that managements of the institutions should retrieve all unreturned text books or

their value from the defaulters failing which, the Heads and their respective Storekeepers/Librarians should refund the value of the textbooks to the schools.

DETAILS OF SIGNIFICANT FINDINGS

FINANCIAL REPORTING

Annual Estimates

1237. The Pre-University Institutions' GoG estimates were incorporated in the approved estimates for Ghana Education Service, Volta Region. The quarterly grants released by the Regional Director of Education, therefore, served as the approved budget for the Institutions. The estimates for the Internally Generated Fund (IGF) of most of the Institutions were approved by their respective Board of Governors in compliance with Part II of the Financial and Accounting Instructions (FAI) for Secondary Schools, Training Colleges and Educational Unit.

1238. The annual estimates for the Tertiary Institutions (Colleges of Education and the Nurses Training Colleges) were approved by their respective Boards and Councils as required by Section 21 of the Public Financial Management Act, 2016 (Act 921)

State of Accounts

1239. The Volta Region has 91 institutions. For the 2020 financial year, 73 institutions representing 80.22%, submitted their accounts and were duly validated and annual reports issued thereon. However, 18 Institutions, failed to submit their accounts in contravention of Section 80(1) of the Public Financial Management Act, 2016 (Act 921)

Operational results

1240. The total revenue that accrued to the 73 institutions in the 2020 financial year was GH¢260,421,409.73. They however, incurred a total expenditure of

GH¢255,663,020.64 resulting in an overall net surplus of GH¢4,758,389.09. A summary of the income and expenditure of the 73 institutions is provided below:

Details	Income GH¢	Expenditure GH¢	Surplus GH¢
GOG	210,376,145.81	208,318,981.87	2,057,163.94
Boarding User Fees	13,622,251.99	10,153,904.32	3,468,347.67
GETFUND/HIPC	599,511.03	548,055.64	51,455.39
Free SHS	33,346,111.08	34,379,079.59	-1,032,968.51
SEIP	833,151.55	830,068.58	3,082.97
Donation& Others	1,644,238.27	1,432,930.64	211,307.63
TOTAL	**260,421,409.73**	**255,663,020.64**	**4,758,389.09**

Receivables (Debtors) - GH¢11,203,810.60

1241. Total indebtedness of students, staff and other debtors to the 61 institutions for the 2020 financial year was GH¢11,203,810.60. The breakdown is provided in the table below with details attached as appendix 'VR1' to this report.

Type	Amount GH¢	Percentage (%)
Student Debtors	10,709,057.47	95.59
Staff Debtors/Advance	41,975.60	0.37
Other Debtors	452,777.53	4.04
Total	**11,203,810.60**	**100**

1242. As a result of ineffective and inefficient methods in collection of fees at the schools, a significant amount of GH¢10,709,057.47representing 95.59% of total debtors was owed by students.

1243. We recommended to the heads of the affected institutions to put in place effective fee collection mechanisms to ensure timely collection of fees to avoid disruption of

academic work. Steps should also be taken to collect all the debts in compliance with Part I, Section 2(M) of the FAI for schools and colleges.

Payables (Creditors) - GH¢10,597,765.96

1244. At the end of the 2020 financial year, the accounts of the 73 institutions disclosed a creditors figure of GH¢10,597,765.96. The breakdown is shown in the table below with details attached as appendix 'VR2' to this report:

Type	Amount GH¢	Percentage (%)
Student Creditors	1,573,122.68	14.84
Suppliers	8,491,731.05	80.13
Other Creditors	532,912.23	5.03
Total	**10,597,765.96**	**100**

1245. We recommended to managements of the Institutions to honour their commitments promptly to their creditors to avoid payments of judgment debts and also to maintain trust and confidence of their creditors.

MANAGEMENT ISSUES

CASH IRREGULARITIES

Unsupported payments - GH¢87,561.75

1246. Regulation 78 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received, certificates for work done and any other supporting document exists.

1247. We noted that managements of two institutions made 28 payments totalling GH¢87,561.75 for goods and services without providing the necessary supporting documents such as invoices, receipts and statements of claim to authenticate them. See details below:

No.	Institution	No. PVs	Amount
1	Anfoega Senior High School	23	62,121.44
2	Vakpo Senior High School	5	25,440.31
	Total	**28**	**7,561.75**

1248. The anomaly occurred because the accountants of the two schools failed to obtain the necessary documents such as minutes of meetings and attendance sheets, official receipts and invoices before effecting payments.

1249. The absence of the supporting documents made it difficult for the audit team to confirm that the expenditures were made in the interest of the schools.

1250. We recommended that the heads and the accountants of the schools should refund the amount involved.

Payments not fully acquitted- GH¢91,440.07

1251. Regulation 78 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received, certificates for work done and any other supporting document exists.

1252. Four institutions made payments totalling GH¢215,600.44 on 65 payment vouchers to various suppliers and service providers. Out of this, GH¢124,160.37 was accounted for leaving GH¢91,440.07 unaccounted for. Details are provided below:

No	Name of Institution	No. of PVs	Total Amount (GH¢)	Amount acquitted (GH¢)	Amount not acquitted (GH¢)
1	Sovie CYO Vocational/Technical School	26	64,941.00	4,112.00	60,829.00
2	Anfoega Senior High School	13	16,608.00	12,315.00	4,293.00
3	Nkonya Senior High School	3	25,654.87	19436.00	6,218.87
4	Worawora Senior High School	23	108,396.57	88,297.37	20,099.20
	Total	**65**	**215,600.44**	**124,160.37**	**91,440.07**

1253. The anomaly occurred because the accountants of the institutions failed to ensure accountability for the balance of GH¢91,4401.07 expended.

1254. This impedes transparency and accountability, thus exposing the system to high risk of financial loss through financial improprieties such as paying for undelivered services and goods.

1255. We recommended that the Heads and the Accountants of the institutions should refund the amount - GH¢91, 4401.07.

Uncredited lodgements - GH¢54,184.13

1256. Section 7 of the Public Financial Management Act, 2016 (Act 921), requires a Principal Spending Officer to establish an effective system of risk management and internal controls over its resources. Furtherance to this, Part VII of the Financial and Accounting Instructions for schools directs that a monthly Bank Reconciliation shall be prepared by an Accounts Officer and any lodgement that is not credited to the school shall be investigated and addressed by the accountant.

1257. However, our review of bank reconciliation of Awudome Senior High School disclosed that lodgements totalling GH¢54,184.13 made between 2018 and 2019 have not been credited to the Institution's Bank Accounts by its bankers.

1258. The Accountant's failure to prepare timely bank reconciliation statements and/or ensure uncredited deposits are promptly corrected by the bank resulted in the lapse.

1259. The bank might have credited the amount to a wrong account or might not have received the amounts at all. In either case the school was denied the much-needed revenue to operate during the period.

1260. We recommended that the Headmaster and the Accountant should take necessary steps including legal action against the bank to recover the uncredited amounts with interest. We recommended that the Bank should be sanctioned.

Failure to account for revenue collected – GH¢2,250.00

1261. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I 2378), requires that a Principal Spending Officer shall ensure that non-tax revenue is immediately lodged in gross within twenty-four hours in the designated bank account.

1262. On the contrary, we noted that two institutions collected a total amount of GH¢2,250.00 from students for misplaced or defaced textbooks but failed to lodge same into the respective bank accounts of the schools. See details are below:

No.	Institution	No. of textbooks	Amount GH¢
1.	Kpando Technical Institute	51	1,530.00
2.	Vakpo Senior High Technical School	24	720.00
	Total	**75**	**2,250.00**

1263. The cause of the anomaly was attributed to lack of effective supervision by management and weak internal controls at the schools.

1264. Funds could be embezzled by officers who collect these IGF to the detriment of the institution and the state at large.

1265. We therefore recommended that managements of the institutions should account for the money.

Payroll irregularities

Unearned salary-GH¢6,582.00

1266. Our audit disclosed that Sogakope Senior High School paid unearned salaries totalling GH¢6,582.00 to Mr. Amedze Raymond, a separated staff, and failed to recover it contrary to Regulation 92 of the Public Financial Management Regulations, 2019, (L.I. 2378) which provides that the head of a covered entity shall take the necessary action to retrieve any unearned compensation.

1267. The lapse was due to delays by the Head of the institution to notify bankers of the separated staff, Mr. Amedze Raymond, to freeze and transfer the unearned salaries into government chest.

1268. The State has therefore lost an amount of GH¢6,582.00 as a result of the unearned salary paid to the separated staff.

1269. We recommended that the headmaster and the salary validators should refund the amount if the unearned salary could not be recovered from Mr. Amedze Raymond.

Failure to transfer unearned salary into G Suspense Account GH¢ 2,039.66

1270. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires a head of department to ensure that all unearned salaries retrieved are credited to the Consolidated Fund.

1271. We noted that Mr. Odum Worlali, a watchman of Wovenu Senior High School vacated post in July 2019 whilst he was paid a total unearned salary of GH¢2,039.66 as at 31 January 2020. The headmaster wrote to his bankers (Unity Rural Bank Limited) to place an embargo on his salary and subsequently stopped it.

1272. The headmaster further requested Unity Rural Bank Ltd to transfer the unearned salary of GH¢2,039.66 into Government's Consolidated Fund but this request was not complied with. The Bank has therefore deprived the State of the amount of GH¢2,039.66.

1273. The Head Office of Unity Rural Bank Ltd at Ho responded in a letter to the management of the institution ascribing their inability to transfer the unearned salary to the bank's financial distress position.

1274. We recommended to Headmaster to employ all means possible for the bank to refund the amount involved to Government's Consolidated Fund on or before the June, 2021 as stated in the bank's letter.

1275. Management of the Institution also in their response indicated that they will continue to impress on Unity Rural Bank, to transfer the unearned salary into Government's Consolidated Fund.

Outstanding Salary Advance-GH¢69,993.50

1276. Regulation 51 of the Public Financial Management Regulations, 2019, (L.I. 2378), directs that the collection of public and trust moneys shall be the responsibility of a Principal Spending Officer.

1277. We noted that six institutions failed to recover a total advance of GH¢69,993.50 granted their officers within the stipulated time. The officers received the amount in March 2016 and May 2020 and were to refund within three months period. Details are provided below:

No.	Institution	No. of Staff	Salary Advance Granted GH¢	Amount Paid	Salary Advance Outstanding GH¢
1	Bishop Herman College	1	2,000.00	-	2,000.00
2	Mawuko Girls Senior High School, Ho	1	53,638.90	-	53,638.90
3	Sovie CYO Vocational/Technical School	4	2,600.00	1,150	1,450.00
4	Tsito Senior High Technical School	12	2,804.60		2,804.60
5	Community Inclusive Special School, Kpando	1	1,000.00	-	1,000.00
6	Zion College, Keta	8	9,600.00	500.00	9,100.00
	Total	**27**	**71,643.50**	**1,650.00**	**69,993.50**

1278. The delay in the repayment was due to inability of the accountants of the various institutions to put in appropriate measures to recover salary advances granted.

1279. The non-recovery of the amount has denied other officers from accessing the funds.

1280. We recommended immediate recovery of the GH¢69,993.50 from the beneficiaries or the Heads and Accountants should refund the amount.

Unpaid rent – GH¢44,234.80

1281. Regulation 46 of the Public Financial Management Regulations, 2019, (L.I. 2378) requires that a Principal Spending Officer shall ensure the efficient collection of revenue due.

1282. We noted on the contrary that, the managements of six institutions failed to ensure that 106 staff pay their rent promptly resulting in rent arrears of GH¢44,234.80. Details are provided below:

No.	Institution	No. Staff	Period	Rate (GHC)	Amount GH¢
1.	Anfoega Senior High School	19	Jan.2015-Dec.2020	12.00/20.00	4,689.80
2.	Bishop Herman College	26	Aug. – Dec.2020	20.00 /40.00	4,460.00
3.	OLA Senior High School, Ho	11	Jan.-Dec.2020	30.00 /40.00	5,795.00
4.	Tongor Senior High School	24	Jan.2019 – Dec.2020	25.00-50.00	15,950.00
5.	Worawora Senior High School	16	Jan.2019-Dec.2020	50.00	10,940.00
6.	Zion College, Keta	10	Jan.-Dec 2020	20.00	2,400.00
	Total	**106**			**44,234.80**

1283. Absence of any mechanism to ensure efficient payment of rent by tenants was the major cause of the lapse.

1284. The inability of these institutions to collect rent arrears is depriving them of the needed funds to carry out repairs and maintenance of these buildings

1285. We recommended to the Heads of the institutions to recover the amount directly from the salaries of defaulting tenants and put in place measures that would ensure that staff members make prompt payments of rent.

Stores and procurement

Payment without certification of works or supply of goods and services- GH¢298,169.24

1286. Regulation 78 of the Public Financial Management Regulations, 2019 requires that a principal spending officer of a covered entity is personally responsible for ensuring in respect of payment of that covered entity that evidence of services received, certification for work done and any other supporting document exists.

1287. We noted that four institutions spent a total of GH¢298,169.24 on 52 payment vouchers for works and repairs without the certificates of work done being issued as an assurance of satisfactory work done as detailed below:

No.	Institution	Number of PVs	Amount GH¢
1.	Worawora Senior High School	4	23,320.00
2.	Nurses and Midwifery Training College, Keta	11	99,040.59
3.	Abutia Senior High Technical School	14	14,002.65
4.	OLA Senior High School, Ho	23	161,806.00
	Total	**52**	**298,169.24**

1288. In the absence of works certificate issued by designated officers, the institutions could pay for shoddy works or unexecuted services/works, thereby causing financial loss.

1289. We recommended that they should be sanctioned appropriately to serve as a deterrent. We further recommended that the Heads and Accountants should ensure all works or repairs done in future are certified and copies of the certificates attached to payment vouchers before final payment.

Non-competitive procurement - GH¢606,086.84

1290. Section 43 of the Public Procurement Act 2003, (Act 663), as amended by Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that the procurement entity shall request quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entity and their members and the different price quotation sources.

1291. We noted that seven institutions procured goods and services valued at GH¢606,086.84 without sourcing for competitive quotations from other suppliers. Details are provided below:

No.	Institutions	Number of PVs	Amount GH¢
1	E.P Senior High School, Hohoe	4	9,307.00
2	Volta School for the Deaf, Hohoe	8	276,793.91
3	Vakpo Senior High School	3	20,770.31
4	Sovie CYO Vocational/Technical School	18	66,103.00
5	Agate Senior High School	10	17,819.22
6	Abutia Senior High Technical School	14	137,895.90
7	Tanyigbe Senior High School	33	77,397.50
	Total	**90**	**606,086.84**

1292. In the absence of alternative quotations, the risk of the institutions paying uneconomic prices for goods and services and or substandard goods procured cannot be ruled out. The practice also breads corruption.

1293. We recommended appropriate sanctions against the officers involved in accordance with Section 92 of the Public Procurement Act 2003 (Act 663) as amended by Section 51 of Act 914. To ensure value for money, we further recommended to the respective Heads of the institutions to ensure strict adherence to the provision of the PPA.

Fuel paid for not accounted for - GH¢10,650.55

1294. Regulation 78 of Public Financial Management Regulation, 2019 (L.I. 2378) requires heads of covered entities to ensure that payments for goods and services are valid, accurate, legal and that evidence of service received, certification for work done and other supporting documents exist.

1295. We noted that two institutions did not account for fuel worth GH¢10,650.55 bought for their official vehicles. The fuel paid for was not logged in vehicle log books to substantiate its usage. Details are provided below:

No.	Institution	Number of P.V	Amount (GH₵)
1.	Nurses and Midwifery Training College, Keta	6	3,669.55
2.	Agate Senior High School	12	6,981.00
	Total	**18**	**10,650.55**

1296. This lapse resulted from ineffective supervision by the accountants over the drivers to ensure that they recorded fuel purchased in the log books.

1297. We could therefore not confirm whether the amount of GH₵10,650.55 spent on fuel during the period under review was used in the interest of the

institutions. The practice could lead to misuse of fuel and lubricants purchased for the institutions.

1298. We recommended that, the respective Heads and Accountants of the institutions should account for the amount of GH¢10,650.55 spent on fuel.

Tax irregularities

Non-deduction/non-remittance of withholding taxes – GH¢19,528.00

1299. Section 116 of the Income Tax Act, 2015 (Act 896) provides that the appropriate rate of tax should be withheld from payment made to a resident person for goods and services supplied.

1300. Section 117 of the above Act also requires a withholding agent to remit any tax withheld to the Ghana Revenue Authority within 15 days after the end of the month the payment subject to the withholding tax is made.

1301. We noted during the review that four institutions failed to withhold tax of GH¢18,210.00 and one institution also failed to remit tax revenue of GH¢1,318.00 withheld. See details below:

No.	Institution	Unwithheld tax (GH¢)	Unremitted tax (GH¢)	Total tax (GH¢)
1	Anfoega Senior High School	3,425.30	-	**3,425.30**
2	Nkonya Senior High School	5,429.80	1,318.00	**6,747.80**
3	Keta Senior High Technical School	6,579.76	-	**6,579.76**
4	Zion College, Keta	2,775.14	-	**2,775.14**
	Total	**18,210.00**	**1,318.00**	**19,528.00**

1302. The accountants' failure to adhere to the tax law deprived the state of tax revenue of GH¢19,528.00.

1303. We recommended that unremitted tax should be immediately paid to GRA. We further recommended that the respective Heads and Accountants should pay the tax not withheld of GH¢18,210.00 to GRA.

Failure to obtain VAT Invoices for VAT payments- GH¢6,855.79

1304. Section 41 of the Value-Added Tax Act, 2013 (Act 870) directs that where within 30 calendar days after the date of supply, a recipient who is a taxable person has not received a tax invoice as required, he may request the supplier to provide a tax invoice in respect of the supply.

1305. Contrary to the above provision, our audit review revealed that three institutions on 13 payments totalling GH¢268,370 failed to obtain VAT invoices from the suppliers. Details are provided below:

No.	Institution	No. of PVs	Taxable Amount GH¢	VAT Amount GH¢
1	E.P Senior High School, Hohoe	6	134,967.44	4,048.69
2	Volta School for the Deaf, Hohoe	5	54,798.00	1,643.87
3	Nurses and Midwifery Training College, Keta	2	19,975.00	1,163.23
	Total	**13**	**268,370.00**	**6,855.79**

1306. The Accountants of the three institutions could not give any explanation for the anomaly. The practice could lead to loss of VAT revenue of GH¢6,855.79 to government.

1307. Subsequent to the failure to provide the VAT invoice for the VAT component on the gross amount within the mandatory 30 days allowed in accordance with Section 29(1) of the Audit Service Act, 2000 (Act 584), the Heads and the Accountants should refund the total amount of GH¢6,855.79 to the GRA.

Text Books not Returned by Students – 135 Copies

1308. Section 52 of Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity, state owned enterprise or public cooperation responsible for the assets of the institution under the care of the Principal Spending Officer to ensure that proper control systems exist for the custody and management of the assets.

1309. We noted that two institutions failed to return 135 textbooks given to students and teachers to the institutions' book stores.

No.	Institution	No. of textbooks borrowed by students	No of textbooks borrowed by teachers	Total
1	Bowiri Community Senior High Technical	38	-	38
2	Kpando Senior High School	87	10	97
	Total	**125**	**10**	**135**

1310. The lapse occurred because the Liberians failed to institute effective controls to ensure that text books are returned on due dates.

1311. This situation could lead to the depletion of the stock of books if not addressed.

1312. We recommended that managements of the institutions should retrieve all unreturned text books or their value from the defaulters. Also, management should institute control mechanisms whereby all books would be returned on stipulated dates to avert reoccurrence of this situation.

WESTERN REGION

Introduction

1213. Interim and Annual audit were carried out on all the 51 Educational Institutions during the period under review. The summary of categories of the institutions is as follows:

Type of Institution	Number
Senior High Schools	30
Senior High Technical Schools	7
Vocational Institution	4
College of Education	1
Technical Institutions	2
Special Schools	3
Nursing Training Colleges	4
Total	**51**

1214. All 51 Educational Institutions except the four Nursing and Midwifery Training Colleges, submitted their Annual Financial Statements to the Auditor General within the statutory period as required.

Summary of Significant Findings

1215. The Principal of SDA Nursing and Midwifery Training College, Asanta, Mrs. Ellen Opoku Boamah, failed to account for unapproved Building Project Levy amounting to GH¢232,000.00 collected from 725 students. We recommended recovery of the amount, including necessary sanctions in accordance with Section 96 of the Public Financial Management Act, 2016 (Act 921).

1216. We noted that 124 teaching and non-teaching staff of six institutions defaulted in rent payment of GH¢26,190.00 as at the end of December 2020. We recommended recovery of the outstanding rent of GH¢26,190.00 from the defaulters.

1217. We noted that six institutions made unsubstantiated payments of GH¢2,028,105.85 to various suppliers and individuals on 121 payment vouchers. We recommended that the Heads and the Accountants of the institutions should refund the total amount of GH¢2,178,747.85.

1218. We noted at SDA Nursing and Midwifery Training College, Asanta, that Officers on various assignments failed to retire outstanding imprest of GH¢262,530.65 out of a total of GH¢549,320.15 advanced on 25 payment vouchers. We recommended that the Officers involved should refund the outstanding amount of GH¢262,530.65, failure of which the outstanding amount should be treated as advances in their names and recovered accordingly.

1219. The Accountant of SDA Nursing and Midwifery Training College, Asanta, Mr. Charles Kyei Boakye Marfo misappropriated cash of GH¢14,000.00 of the college. We recommended recovery of the amount, failing which, the Principal, Mrs Ellen Opoku Boamah should be held liable for the amount for negligence of duty.

1220. Management of seven schools either did not deduct and/ or remit withholding taxes of GH¢62,121.30 to the Ghana Revenue Authority in violation of the Income Tax Act, 2015 (Act 896). We recommended that taxes withheld

should be immediately remitted to the Ghana Revenue Authority and the Heads of the Schools and Accountants should personally pay the un-deducted tax of GH¢21,895.12 to GRA.

1221. Contrary to the above, we noted that, two Institutions failed to remit the Social Security Fund (SSF) contributions of 22 temporal staff totalling GH¢9,845.50 to SSNIT, after 12 months of deductions by management. We recommended to management to ensure that the affected employees' contributions are remitted to SSNIT and to be held liable for any penalty that may be imposed on them for the delay.

1222. We noted at Esiama Nursing and Midwifery Training College that a total of GH¢12,508.02 of Tier-2 pension contributions was locked-up with the defunct Pen Trust Pension. We recommended to the Principal and Accountant to liaise with Enterprise Life Assurance Company (ELAC), the new trustees to regularise the contributions to ensure that the funds are not lost to the beneficiaries.

1223. Managements of six Institutions paid a total unearned salary of GH¢36,634.11 to 10 separated staff. We recommended that the unearned salaries of GH¢36,634.11 should be recovered from the beneficiaries or in default, it should be recovered from the heads of the institutions and their salary validators.

1224. Our physical stocktaking conducted at SDA Nursing & Midwifery Training College, Asanta, showed unaccounted store items worth GH¢32,124.00. We recommended that the Principal, Mrs. Ellen Opoku Boamah, the Accountant, Mr. Charles Kyei Boakye Marfo and the Storekeeper, Mr. Collin Adjei Darkwah should account for the loss of stores valued at GH¢32,124.00.

1225. We noted that the Buffer Stock Company, failed to supply various items needed to provide students meals at Agricultural Senior High School, Nkroful. We recommended to management to impress on Buffer Stock Company Ltd for the supply of the food items not received.

1226. The Principal of SDA Nursing and Midwifery Training College, Asanta, approved and awarded a Contract for the construction of three storey classroom block at the cost of GH¢4,035,661.15 which was above her threshold without referring the contract to the appropriate approval authority as required. We recommended the appropriate sanctions against the Principal in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914) for the blatant breach of the procurement rules.

1227. Holy Child College of Education made a total payment of GH¢20,844.00 to GH SYSTEM TECH for an official website with four major social media handlers which was not provided. We recommended that management should address the irregularity and ensure value for money is achieved for the payment of GH¢20,844.00 or the Principal, Mr. Kojo Amuah Prah and the Accountant, Mr. George A. Mbawuni should refund the amount of GH¢20,844.00 to the college.

DETAILS OF FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Annual Estimates

1228. All the 51 Educational Institutions prepared and submitted their annual estimates which were approved by their respective Board of Governors and Councils.

State and Manner in which Accounts were kept

Failure to Submit Annual Financial Statements

1229. Section 80 (1) of the Public Financial Management Act, 2016 (Act 921), states that a Principal Spending Officer of a covered entity shall, within two months after the end of each financial year prepare and submit to the Auditor-General and Controller and Accountant-General, the accounts and information set out in the schedule.

1230. All the Educational Institutions in the Region except the four Nursing and Midwifery Training Colleges in the table below, submitted their Annual Financial Statements within the statutory period as required.

S/N	Institution	Accounts Submitted up to	Arrears
1	Asanta Nursing Training College	31 December, 2019	1
2	Esiama Nursing Training College	31 December, 2019	1
3	Tarkwa Nurses and Midwifery Training College	31 December, 2019	1
4	Sekondi Nurses and Midwifery Training College	31 December, 2019	1

1231. The anomaly occurred because the financial statements presented for validation were not prepared in accordance with Section 80 of the Public Financial Management Act, 2016 (Act 921).

1232. We could therefore not express opinion on the state of the Colleges' financial position for the period 31 December 2020.

1233. We recommended that the Principals and Finance Officers of the Colleges should prepare their financial statement in accordance with the PFM Act, 2016 (Act 921).

Operational Results

1234. For the year 2020, the 51 institutions recorded an income of GH¢160,012,169.25 as against expenditure of GH¢160,660,705.95 resulting in a deficit of GH¢648,536.70. The deficit was subsequently charged to the reserve funds of the institutions. Details are as follows:

NO	ITEM	REVENUE GH₵	EXPENDITURE GH₵	SURPLUS/DEFICT GH₵
1	GOG	129,361,356.33	129,361,356.33	-
2	BOARDING	4,121,470.81	4,601,389.68	(479,918.87)
3	SUBSIDY	1,522,278.55	1,388,791.78	133,486.77
4	FREE SHS	23,219,252.25	23,344,897.17	(125,644.92)
5	MISCELLENIOUS	1,787,811.31	1,964,270.99	(176,459.68)
	TOTAL	**160,012,169.25**	**160,660,705.95**	**(648,536.70)**

Receivables (Debtors) - GH¢2,429,983.59

1235. The 51 institutions were owed a total amount of GH¢2,861,676.93 by students, staff and other debtors as at 31 December 2020. The summary is presented in the table below with the details attached as **Appendix 'WR1'**.

S/N	DEBTORS	AMOUNT	PERCENTAGE
		GH¢	**%**
1	Staff	146,908.58	0.14
2	Students	2,269,021.39	94.99
3	Others	14,053.62	4.87
	Total	**2,429,983.59**	**100**

1236. Due to laxity in fees collections at the schools, a substantial amount of GH¢2,269,021.39 representing 94.99% of the total debtors were owed by students.

1237. The heads of the institutions attributed the cause of huge student indebtedness to a directive from GES Headquarters not to expel students for non-payment of fees.

1238. We recommended that management of the schools should put in place effective mechanism to boost the collection of school fees.

Payables (Creditors) - GH¢2,828,591.47

1239. The schools were indebted to students, suppliers and service providers to the tune of GH¢2,828,591.47 for the year under review. The summary is presented in the table below with the details attached as **Appendix 'WR2'**.

S/N	CREDITORS	AMOUNT	PERCENTAGE
		GH¢	
1	Students	272,146.98	13.70%
2	Suppliers	2,217,464.63	85.43%
3	Others	338,979.86	0.87%
	TOTAL	**2,828,591.47**	**100%**

1240. The Senior High Schools owed a total amount of GH¢2,217,464.63 representing 85.43% to suppliers of goods and services. This was due to their

Source of Income		No. of Students	Amount (GH¢)	Total (GH¢)
Building Project Levy				
2019/2020	**1st Semester**	725	160.00	116,000.00
	2nd Semester	725	160.00	116,000.00
Total				**232,000.00**

inability to collect enough school fees in order to settle obligations as and when they fall due.

1241. We advised Heads of the institutions to ensure that all their obligations are settled on time as required under Part 1 Section 2(m) of the Financial and Accounting Instructions to maintain the credibility of the institutions to avoid legal suit and also boost supplier's confidence.

MANAGEMENT ISSUES

Cash Irregularities

Collection of Unapproved Fees – GH¢232,000.00

1242. Section 47 of the Public Financial Management Act, 2016 (Act 921) states that a covered entity shall not collect or receive revenue except where the covered entity is authorized by an Act of Parliament to collect or receive the revenue.

1243. The Principal of SDA Nursing and Midwifery Training College, Asanta collected unapproved Building Project Levy of GH¢160.00 per semester from 725 students amounting to GH¢232,000.00, which were not accounted for. Find details below:

1244. Management therefore defied the approved fees and overcharged the students with a total amount of GH¢232,000.00.

1245. Accordingly, we recommended recovery of the amount GH¢232,000.00 from Mrs. Ellen Opoku Boamah and be sanctioned under required under Section 96 of the Public Financial Management Act, 2016 (Act 921).

Unrecovered Rent-GH¢26,190.00

1245. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states "a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected."

1246. On the contrary 124 teaching and non-teaching staff of six institutions defaulted in rent payment of GH¢26,190.00 as at the end of December 2020. Details shown below:

S/N	Institution	Number of staff	Period	Amount (GH¢)
1	Ahantaman Senior High School	17	8 months	2,720.00
2	Amenfiman Snr. High School	22	12 months	6,670.00
3	Asankragwa Snr. High Tech. School	12	16 months	960.00
4	Fiaseman Snr. High School	9	24 months	5,360.00
5	St. Marys Boys Snr. High School	5	4 – 12 months	2,460.00
6	Tarkwa Snr. High School	36	10 months	4,060.00
	Total	**124**		**26,190.00**

1247. The lapse resulted from the school authorities' failure to enter into tenancy agreement with the teachers coupled with their reluctance to pay up rents when due.

1248. This denied the affected institutions revenue that could have been used for repairs and maintenance of the buildings.

1249. We recommended recovery of the outstanding rent of GH¢26,190.00 from the defaulters.

Unsupported Payments-GH¢1,968,408.82

1250. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378) states that a principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exist.

1251. We noted that six institutions made unsubstantiated payments of GH¢2,028,105.85 to various suppliers and individuals on 121 payment vouchers. Details provided below:

S/N	School	Nature of transaction	No. of PVs	Amount (GH¢)
1	Amenfiman Snr. High School	Payment of organising orientation for first year students, training workshop, fuel for bus during maths and science quiz at Takoradi, maintenance of official	28	50,116.50

		building and water systems etc.		
2	Gwiraman Senior High School	Payment made to Hikanotes Company Ltd to prepare a designated site for construction of classroom.	1	5,852.00
3	Manso Amenfi Senior High School	Cost of Boards purchased for temporally toilet, refreshment, teaching and learning materials for Home Economics students, science examination practicals.	4	13,640.00
4	Manso Amenfi Voc. Training Inst.	Payment of training materials.	2	2,102.00
5	SDA Nursing & Midwifery Training College	Payment for school land survey, PVC pipes, conduct box, veronica buckets, steel bender, carpentry work, building materials etc	54	1,818,669.84
6	St. John's Snr. High School	Payment for perishable items, dislodgement of septic tank, laundry services,	32	78,028.48

		answer booklet, repair of vehicle etc		
	Total		**121**	**1,968,408.82**

1252. The anomaly occurred because of the accountants' failure to obtain relevant expenditure documents such as minutes of meetings and attendance sheets, official receipts and invoices to authenticate the payments.

1253. These cast doubt over the judicious use of public funds as they could be used to perpetrate fraud.

1254. We recommended that the Heads and the Accountants of the institutions should refund the total amount of GH¢2,178,747.85.

Unretired Imprest - GH₵262,530.65

1255. Regulation 102 of the Public Financial Management Regulations, 2019 (L.I 2378) states that, a special imprest issued for making a particular payment or group of payments shall be fully retired within ten days after completion of the activity.

1256. Contrary to the above provisions, we noted that SDA Nursing and Midwifery Training College, Asanta advanced a total imprest of GH¢549,320.15 on 25 payment vouchers but the recipients accounted for only GH¢286,789.50 leaving an outstanding balance of GH¢262,530.65 not accounted for.

S/N	Institutions	Nature of transactions	No of PVs	Amount advanced GH¢	Amount accounted for GH¢	Amount Outstanding GH¢
	SDA Nursing and Midwifery Training College, Asanta	Payment of building materials, polytanks, steel works, per diem, payment of food items and electrical items etc	25	549,320.15	286,789.50	262,530.65
	Total		**25**	**549,320.15**	**286,789.50**	**262,530.65**

1257. The anomaly was caused by the failure of the College's Accountant to ensure that Officers retire imprest given them at the completion of the activity.

1258. The situation could lead to misappropriation of funds at the detriment of the Colleges.

1259. We recommended that the Officers involved should be made to refund the total amount of GH¢262,530.65 or treated as advances in their names.

Unaccounted fund – GH¢14,000.00

1260. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that, a Principal Spending Officer of a Covered Entity shall ensure the regularity and proper use of money appropriated at the Covered Entity.

1261. Contrary to the above regulation, we noted that the Accountant of SDA Nursing and Midwifery Training College, Asanta misappropriated cash of GH¢14,000.00 of the college. This occurred because he accounted for only GH¢239,500.00 out ofGH¢253,500.00 used to purchase building materials as shown below:

DATE	PV NO.	CHEQUES NO.	PARTICULARS	RECIPIENT	TOTAL AMOUNT (GH₵)	ACCOUNTED (GHC)	DIFFERENCE (GHC)
18-03-20	0079130	005712	Purchase of cement, wood, quarry stone, bamboo and iron rods	The accountant	253,500.00	239,500.00	14,000.00
TOTAL					**253,500.00**	**239,500.00**	**14,000.00**

1262. The anomaly occurred because of ineffective supervision by the Principal over the work of the Accountant.

1263. We recommended recovery of the GH¢14,000.00 misappropriated from the Accountant, Mr. Charles Kyei Boakye Marfo.

Tax Irregularities

Withholding taxes not deducted/remitted – GH¢62,121.30

1264. Section 116 and 117 of the Income Tax Act, 2015 (Act 896) require a withholding agent to withhold taxes at the rates provided and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

1265. Management of seven schools either did not deduct and/ or remit withholding taxes of GH¢62,121.30 to the Ghana Revenue Authority in violation of the Income Tax Act, 2015 (Act 896). The details are provided below:

S/N	Institution	Tax Not Deducted	Tax Not Remitted	Total
		GH¢	GH¢	GH¢
1	Asankragwa Snr. High School	1,495.00	-	1,495.00
2	Community Devt. & Voc. School	-	861.26	861.26
3	Esiama Nursing & Midwifery Training College	1,702.11	2,898.45	4,600.56
4	Fijai Snr. High School	1,373.54	-	1,373.54
5	Huni Valley Snr. High School	-	2,336.71	2,336.71
6	Prestea Snr. High Tech. School	245.02	-	245.02
7	SDA Nursing & Midwifery Training College, Asanta	14,010.40	34,129.76	48,140.16
8	St. John's Snr. High School	3,069.05	-	3,069.05
	Total	**21,895.12**	**40,226.18**	**62,121.30**

1266. Failure to withhold tax and remit withheld tax to the Ghana Revenue Authority denies inflows of revenue into the Consolidated Fund.

1267. We recommended for the Institutions to remit the withheld taxes to the Ghana Revenue Authority. We further recommended that the Heads of the Schools and Accountants should personally pay the un-deducted tax of GH¢21,895.12 to GRA and be personally held liable to pay any penalty that the GRA may impose on the Schools and Colleges.

Failure to Remit SSF Contribution-GH¢9,845.50

1268. Section 3 of the National Pension Act, 2008 (Act 766) states that an employer shall within fourteen days from the end of the month transfer employees SSNIT contributions to the mandatory schemes on behalf of the workers.

1269. We noted that, two Institutions failed to remit the Social Security Fund (SSF) contributions of 22 temporal staff totalling GH¢9,845.50 to SSNIT, after 12 months of deductions by managements.

S/N	School	Number of staff	No of months	Amount (GH¢)
1	Asankragwa Snr. High School	10	12	6,641.50
2	Essiama Nursing & Midwifery Training College	12	12	3,204.00
	Total	**22**		**9,845.50**

1270. The affected staffs stand the risk of not receiving their retirement benefits. There is also the risk that management could misapply the contributions withheld to cater for their operational expenses.

1271. We recommended to management to ensure that the affected employees' contributions are remitted to SSNIT and to be held liable for any penalty that may be imposed on them for the delay.

Locked up Tier-2 Contribution with Pen Trust – GH¢ 12,508.02

1272. Regulation 51 of the Public Financial Management Regulations, 2019, (L.I. 2378), the collection of public and trust moneys shall be the responsibility of the Principal Spending Officer.

1273. We noted at Esiama Nursing and Midwifery Training College that a total of GH¢12,508.02 was paid to a now defunct Pen Trust Pension as the Tier-2 trustee for temporary workers between 2017 and 2019. However, the locked-up amount of GH¢12,508.02 had not been retrieved or transferred to the college by, Enterprise Life Assurance Company (ELAC) the new trustees as at 31 December 2020.

1274. The situation may deny the temporary workers their right to benefit from contributing to the Tier-2 occupational pension scheme upon retirement.

1275. We recommended to the Principal and Accountant to liaise with ELAC to regularise the transaction, to ensure that the funds are transferred to the College.

Payroll Irregularity

Unearned Salaries – GH¢36,634.11

1276. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires the Principal Spending Officer of a covered entity to cause the immediate stoppage of payment of salary to Public Servants on the death of an employee, notify the Controller and Accountant- General and take the necessary action to retrieve any unearned compensation occasioned.

1277. Contrarily, we noted that management of six Institutions paid a total unearned salary of GH¢36,634.11 to 10 separated staff. Details are provided below:

No.	Institutions	No of staff	Period	Amount (GH¢)
1	Community Devt. & Voc. School	2	3 – 14 months	11,945.33
2	Diabene Snr. High Tech. School	2	3 months	11,091.91
3	Sekondi Nursing & Midwifery Training College	1	1 month	1,483.29
4	St. John's Snr. High School	1	3 months	9,397.35
5	St. Marys Boys Snr. High School	3	1 - 2 months	1,889.39
6	Tarkwa Snr. High School	1	1 month	826.84
	Total	**10**		**36,634.11**

1278. We attributed the cause of this lapse to lack of effective control over the payroll and laxity on the part of management and the officers who validated and approved the monthly salaries of the officers.

1279. The State has therefore lost an amount of GH¢36,634.11 as a result of the unearned salary paid to the separated staff.

1280. We recommended that the Heads of the institutions and the salary validators should refund the amount if the unearned salary could not be recovered from beneficiary and the next of kin of the separated staff.

Procurement/Stores Irregularities

Unaccounted stores - GH¢32,124.00

1281. Section 52 of the Public Financial Management Act, 2016 (Act 921) prescribes that the Principal Spending Officer is discharged of accountability of stores where the stores have been consumed in the course of public business

and records are available to show or have been worn out in the normal course of public business.

1282. The physical stocktaking exercise conducted at SDA Nursing & Midwifery Training College, Asanta showed unaccounted store items worth GH¢32,124.00 as shown below;

S/N	School	Items	No of PVs	Amount (GH¢)
1	SDA Nursing & Midwifery Training College, Asanta	436 bags of cement, 420 bags of cement	2	32,124.00
	Total		**11**	**32,124.00**

1283. The shortages resulted from goods paid for not delivered, pilfering and theft at the stores by the storekeeper and weak supervision over issues of stores at the colleges.

1284. Consequently, the College suffered a total loss of GH¢32,124.00

1285. The Principal, Mrs. Ellen Opoku Boamah, Accountant, Mr. Charles Kyei Boakye Marfo and the Storekeeper, Mr. Collin Adjei Darkwah should refund the amount of GH¢32,124.00.

Unsupplied Items by Buffer Stock – GH¢106,673.30

1286. Regulation 79 of the Public Financial Management Regulations, 2019 (L.I. 2378) directs that where the Principal Spending Officer identifies that, goods supplied are inconsistent with specifications, the Principal Spending Officer may take necessary action to ensure complete delivery.

1287. We noted that the Buffer Stock Company, failed to supply various items needed to provide students meals at Agricultural Senior High School, Nkroful. The details provided below:

Food Item	Qty Allocated	Qty Supplied	Difference	Price	Amount GH¢
MAIZE	147	47	100	80.00	8,000.00
SOYA BEANS	13	8	5	305.00	1,525.00
GARI	32	20	12	300.00	3,600.00
BEANS	51	34	17	500.00	8,500.00
FLOUR	217	212	5	199.00	995.00
SUGAR	50	45	5	205.00	1,025.00
HOT CHOCALDE	780	764	16	503.00	8,048.00
TIN TOMATOES	151	73	78	103.00	8,034.00
MARGARINE	128	84	44	122.00	5,368.00
MACKEREL	265	86	179	128.10	22,929.90
PALM OIL	45	21	24	225.00	5,400.00
VEGETABLE OIL	238	20	218	165.00	35,970.00
SARDINE	96	45	51	133.40	6,803.40
Total					**106,673.30**

1288. The lapse was caused by management's failure to effectively pursue the National Food Buffer Stock Company for the supply.

1289. The School could not comply with the approved students' menu chart which may lead to malnourishment of students. The anomaly could also result in payments for food items not supplied.

1290. We recommended to management to take the necessary action to compel the National Buffer Stock Company Ltd. to supply the outstanding food items.

Procurement above entity head's threshold - GH¢4,035,661.15

1291. Section 18-20 of the Public Procurement Act, 2003 (Act 663) as amended by Section 6 of the Public Procurement (Amendment) Act 2016 (Act 914), requires

that a head of entity shall apply the thresholds that relate to head of entities as specified in the Second and Third schedules of the Act.

1292. Contrary to the above provisions, the Principal of SDA Nursing and Midwifery Training College, Asanta awarded a Contract for the construction of three storey classroom block at the cost of GH¢4,035,661.15 above her threshold under the schedules of the Act and yet did not refer it to the Appropriate Approval Authority as required.

1293. We attributed the irregularity to the disregard for the procurement laws by the head.

1294. This could lead to procurement malpractices as the contract may be abused due to lack of appropriate provisions in contract provisions

1295. We recommended that all procurement, with values exceeding the authorized threshold of the head of entity, should be referred to the appropriate authority for approval. We further recommended sanctions in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914) to be meted out to the Principal, Mrs. Ellen Opoku Agyemang.

Payment for services not fully delivered – GH¢20,844.00

1296. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), requires a Principal Spending Officer of a covered entity is responsible in ensuring in respect of each payment of the entity, that evidence of services received, certificates of work done and any other supporting documents exists.

1297. Holy Child College of Education made a total payment of GH¢20,844.00 to GH SYSTEM TECH for an official website with four major social media handlers for the college. Details are provided below:

Date	Cheque №	PV No	Nature of transaction	Gross Amount (GH¢)
19/06/2020	001689	16/06	COLLEGE WEBSITE DESIGN AND HOSTINGS	8,000.00
14/08/2020	002037	21/08	FULL PAYMENT FOR COLLEGE WEBSITE	12,844.00
Total				**20,844.00**

1298. We however noted that the college had no student portal yet management had paid for those services.

1299. The situation, if not rectified, will result in a financial loss of GH¢20,844.00 to the college.

1300. We recommended recovery of GH¢20,844.00 from GH System tech or the Principal, Mr. Kojo Amuah Prah and the Accountant, Mr. George A. Mbawuni should refund the amount of GH¢20,844.00 to the college.

WESTERN NORTH REGION

Introduction

1301. Interim and Annual audits were carried out on all the 22 Educational Institutions during the period under review. The summary of categories of the institutions is as follows:

Type of Institution	Number
Senior High Schools	12
Senior High Technical Schools	4
Colleges of Education	3
Nurses and Midwifery Training Colleges	3
Total	**22**

1302. All 22 Educational Institutions except the three Nurses and Midwifery Training Colleges submitted their Annual Financial Statements to the Auditor General within the statutory period required.

SUMMARY OF SIGNIFICANT FINDINGS

1303. Contrary to Section 30 of the Public Financial Management Act, 2016 (Act 921), we noted that Sefwi Wiawso College of Education paid an unbudgeted total amount of GH¢1,206,318.79 during the period under review to Fair Vision Ventures Limited for the construction of Girls Dormitory. We recommended that the Principal of the College should be sanctioned under section 96 of the Public Financial Management Act.

1304. We noted that Bia Lamplighter college of Education failed to recover salary advances totalling GH¢5,800.00 granted to four officers of the college over the period under review. We recommended immediate recovery of the overdue advances of GH¢5,800.00 from the defaulting officers through direct deduction at source from their salaries.

1305. We noted that managements of four schools failed to collect total rent of GH¢28,008.00 from 34 tenants who occupied school bungalows. We recommended immediate recovery of the outstanding rent from the defaulters.

1306. We noted that six Institutions made unsubstantiated payments of GH¢191,324.77 to various suppliers and individuals on 19 payment vouchers. We recommended that the Heads and the Accountants of the Institutions should refund the total amount of GH¢191,324.77.

1307. Management of three Institutions either did not deduct and/ or remit withholding taxes of GH¢17,371.71 to the Ghana Revenue Authority in violation of the Income Tax Act, 2015 (Act 896). We recommended for the Institutions to remit the withheld taxes to the Ghana Revenue Authority and the Heads and

Accountants should personally pay the un-deducted tax of GH¢17,371.71 to GRA and be personally held liable to pay any penalty that the GRA may impose on the Institutions.

1308. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that two GETFund projects at Sefwi Wiawso Senior High Technical School and Sefwi Wiawso College of Education had been abandoned. We recommended to management of the Institutions to liaise with the GETFund secretariat to complete the project.

1309. The Juaboso Senior High School paid for contract works valued at GH¢64,949.00 to M/s Kingscom Construction Company Limited without supporting the payment with Works Engineer's Certification and Valuation of works done. We recommended that the Headmaster, Mr. George Oduro and the Accountant, Mr. Kwame Bediako Akuffo should refund the amount to the school.

DETAILS OF FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Annual Estimates

1310. All the 22 Educational Institutions prepared and submitted their annual estimates which were approved by their respective Boards.

State and Manner in which the Accounts were kept

Failure to Submit Annual Financial Statements

1311. Section 80 of the Public Financial Management (PFMA) Act, 2016, (Act 921), states that a Principal Spending Officer of a covered entity shall, within two months after the end of each financial year prepare and submit to the Auditor-General and Controller and Accountant-General, the accounts and information set out in the schedule.

1312. All 22 Educational Institutions except the three Nurses and Midwifery Training Colleges, submitted their Annual Financial Statements within the statutory period required.

S/N	Institution	Accounts Submitted up to	Arrears
1	Bibiani College of Health	31 December, 2019	1
2	Wiawso Asafo Nurses Training College	31 December, 2019	1
3	Wiawso Nurses and Midwifery Training College	31 December, 2019	1

1313. These occurred because the financial statement presented for validation were not prepared in accordance with Section 80 of the Public Financial Management Act, 2016 (Act 921).

1314. We could therefore not express opinion on the state of the Colleges' financial position for the period 31 December 2020.

1315. We recommended that the Principals and Finance Officers of the Colleges should be disciplined and sanctioned under Section 98 of Public Financial Management Act, 2016 (Act 921).

Operational Results

1316. For the year 2020, the 19 Senior High Schools recorded an income of GH¢54,979,330.48 as against corresponding expenditure of GH¢54,900,989.09 resulting in a surplus of GH¢78,341.39. The surplus was subsequently transferred to the reserve funds of the institutions as shown below:

NO	ITEM	INCOME GH₵	EXPENDITURE GH¢	SURPLUS/DEFICT GH¢
1	GOG	43,633,558.19	43,341,880.40	291,677.79
2	BOARDING	3,664,451.88	3,792,727.17	(128,275.29)
3	SUBSIDY	732,234.73	622,298.09	109,936.64
4	FREE SHS	5,516,625.40	5,224,875.37	291,750.03
5	MISCELLENIOUS	1,432,460.28	1,919,208.06	(486,747.78)
	TOTAL	**54,979,330.48**	**54,900,989.09**	**78,341.39**

Receivables (Debtors) - GH¢2,047,205.31

1317. The 19 Senior High Schools were owed a total amount of GH¢2,047,205.31 by students and staff as at 31 December, 2020. The summary is shown in the table below and the details attached as **Appendix 'WN1'.**

S/N	DEBTORS	AMOUNT	PERCENTAGE
		GH¢	%
1	Staff	157,537.00	7.70
2	Students	1,853,120.53	90.52
3	Other Debtors	36,547.78	1.79
	Total	**2,047,205.31**	**100.0**

1318. Due to laxity in fees collections at the schools, a substantial amount of GH¢1,853,120.53 representing 90.52% of the total debtors were owed by students.

1319. The heads of the institutions attributed the cause of huge student indebtedness to a directive from GES Headquarters not to expel students for non-payment of fees.

1320. We recommended that management of the schools should put in place effective mechanism to enhance the collection of school fees.

Payables (Creditors) - GH¢2,668,755.09

1321. The schools were indebted to students, suppliers and service providers to the tune of GH¢2,668,755.09 for the year under review as **Appendix 'WN2'** attached.

S/N	CREDITORS	AMOUNT	PERCENTAGE
		GH¢	%
1	Students	122,774.67	13.95
2	Suppliers	2,446,920.33	70.80
3	Others	99,060.09	15.25
	TOTAL	**2,668,755.09**	**100**

1322. The Senior High Schools owed a total amount of GH¢2,446,920.09 to suppliers of goods and services and students. This was due to their inability to collect enough school fees in order to settle obligations as and when they fall due.

1323. We advised Heads of the institutions to ensure that all their obligations are settled on time as required under Part 1 Section 2(m) of the Financial and Accounting Instructions to maintain the credibility of the institutions to avoid legal suit and also boost supplier's confidence.

MANAGEMENT ISSUES

CASH IRREGULARITIES

Unbudgeted Expenditure – GH¢1,206,318.79

1324. Contrary to Section 30 of the Public Financial Management Act, 2016, (Act 921), we noted that Sefwi Wiawso College of Education paid a total amount of GH¢1,206,318.79 to Fair Vision Ventures Limited for the construction of Girl's Dormitory for the period under review which was not incorporated in the approved budget of the college for the year.

1325. The irregularity was occasioned by management's failure to adhere to the dictates of the Act.

1326. This practice does not promote transparency, accountability and efficient use of resources and could lead to misappropriation of public funds.

1327. We recommended that the Principal should always ensure compliance with rules and regulations or risk being sanctioned for non-compliance.

Unrecovered Staff Advances – GH¢5,800.00

1328. Regulation 51 of Public Financial Management Regulations, 2019 (L.I.2378) states that the collection of public and trust moneys shall be the responsibility of the Principal Spending Officer.

1329. We noted that Bia Lamplighter college of Education failed to recover salary advances totalling GH¢5,800.00 granted to four officers of the college during the period under review.

Date	Payee	Date Of Collection	Position Held	Amount Collected GH₵
08/01/20	Asante Badu Lucy	January,2020	Accountant	1,200.00
08/01/20	Boateng Marvellous	January 2020	Librarian	1,400.00
08/01/20 & 02/03/20	Akosua Yeboah	Jan. & Feb.2020	Cook	1,600.00
08/01/20 &02/03/20	Kofa Vincent	Jan. & Feb.2020	Cook	1,600.00
	TOTAL			**5,800.00**

1330. The anomaly occurred because of the Principal's failure to institute effective measures to recover the advances.

1331. The funds which remained unpaid has deprived the college the needed funds for its operations.

1332. We recommended for the recovery of GH¢5,800.00 from the affected staff through direct deduction at source from their salaries.

Unrecovered Rent - GH¢28,008.00

1333. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I.2378) requires that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

1334. Contrarily, we noted that 34 tenants owed four Schools a total amount of GH¢28,008.00 as unpaid rent for the period July 2019 to May 2020 as provided below:

S/N	School	No. of staff	Period	Amount GH¢
1	Asawinso Senior High School	15	12 months	485.00
2	Nsawora Edumafua Community Snr High School	10	24 months	7,895.00
3	Sefwi Wiawso Snr. High School		24 months	14,909.00
4	St. Joseph Snr. High School	9	12 months	4,719.00
	Total	**34**		**28,008.00**

1335. The infraction occurred because of the heads' failure to institute effective measures to recover the rent arrears.

1336. The institution was denied the funds for the necessary maintenance of the bungalows.

1337. We recommended for the recovery of GH¢28,008.00 from the defaulters.

Unsupported Payments-GH¢191,324.77

1338. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exist.

1339. We noted that six Institutions made unsubstantiated payments of GH¢191,324.77 to various suppliers and individuals on 19 payment vouchers as provided below:

S/N	School	Nature of transaction	No. of PVs	Amount (GH¢)
1	Bia Lamplighter College of Education	Goods and services	11	149,303.90
2	Bia Snr. High Tech. School	Goods and services	8	42,020.87
	Total		**19**	**191,324.77**

1340. This anomaly occurred because the Accountant failed to obtain the necessary documents such as minutes of meetings and attendance sheets, official receipts and invoices before effecting payment.

1341. The practice casts doubt over the judicious use of public funds as these funds could be misappropriated.

1342. We recommended that the Heads and the Accountants of the Institutions should refund the total amount of GH¢191,324.77. We further recommended that the Accountant should always ensure payments are adequately supported with the relevant documents.

Tax Irregularities

Withholding taxes not deducted/ remitted – GH¢17,371.71

1343. Section 116 and 117 of the Income Tax Act, 2015 (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

1344. Management of three Institutions either did not deduct and or remit withholding taxes of GH¢17,371.71 to the Ghana Revenue Authority in violation of the Income Tax Act, 2015 (Act 896). The details are provided below;

S/N	Institution	Tax Not Deducted	Tax Not Remitted	Total
		GH¢	GH¢	GH¢
1	Bia Lamplighter College of Education	9,278.50	-	9,278.50
2	Bia Snr. High Tech. School	4,941.71	1,437.20	6,378.91
3	Sefwi Wiawso Snr. High Tech. School	1,714.30	-	1,714.30
	Total	**15,934.51**	**1,437.20**	**17,371.71**

1345. The failure to withhold taxes, as well as remit withheld taxes to the Ghana Revenue Authority denies the State the needed revenue for its programmes.

1346. We recommended to the Institutions to remit the withheld taxes to the Ghana Revenue Authority. We further recommended that the Heads and Accountants of the Institutions should personally pay the un-deducted tax of GH¢17,371.71 to GRA and be jointly and severally held liable to pay any penalty that the GRA may impose on the Institutions.

Contract Irregularities

Abandoned GetFund projects

1347. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that two GETFund projects at Sefwi Wiawso Senior High Technical School and Sefwi Wiawso College of Education had been abandoned. Find details below:

Project	Contractor	Award date	Expected Completion date	Contract Sum	Payment to date
Construction of 2 storey girls' dormitory at Sefwi Wiawso Snr. High Technical School	Stephen Koguuo Company	2011	-	-	-
Construction of science laboratory at College of Education, Sefwi Wiawso	-	12/09/2006	12/06/2007	164,778.85	57,774.90
Total				**164,778.85**	**57,774.90**

1348. We attributed the irregularity to funding constraints coupled with lack of commitment by successive governments to complete ongoing projects before starting new ones.

1349. The abandoned project denied the potential beneficiaries the benefit of enjoying the usage of that project.

1350. We recommended to management of the Institutions to liaise with the GETFund secretariat to complete the project.

Payment for work not executed - GH¢64,949.00

1351. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a Public Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payments; that evidence of service received certificates for work done and any other supporting documents exists.

1352. The Juaboso Senior High School paid for contract works valued at GH¢64,949.00 to M/s Kingscom Construction Company Limited under the Secondary Education Improvement Project (SEIP) without any accompanying Works Engineer's certification and detailed valuation of works certified to justify the amount due and payable to the contractor.

1353. Our project inspection disclosed that the headmaster ignored shoddy, defective and unexecuted works and paid the contractor GH¢64,949.00 as shown below:

Date	PV no.	Cheque no.	Payee	Details	Amount (GH¢)	Remarks
17/8/20	23/8	692875	Kingscom Construction Company Ltd.	Repairs on dormitory	29,849.00	Non-replacement of some 50X50 mm square welded mesh fixed to window frames, Floor screeding and other defects identified.

				Provision Water – borehole	25,000.00	Overhead tank support not constructed, damaged poly-tank and base at test run and other defects.
				Construction of urinal	10,100.00	Steps not provided, tilling and others not provided to specifications
		Total			**64,949.00**	

1354. The Headmaster and Accountant failed to adhere to effective and efficient contract management practices, and as such did not exercise due diligence in the payment to the contractor.

1355. This has led to loss of funds to the school through payment for unexecuted and shoddy work for which no value for money was obtained.

1356. We recommended that the Headmaster, Mr. George Oduro and the Accountant, Mr. Kwame Bediako Akuffo should liaise with the contractor to fix all the defects and execute all outstanding works, or be jointly held liable to refund the amount of GH¢64,949.00

OTHER MATTERS - DETAILS

Outstanding utility Bills – GH¢3,471,063.51

1357. Section 2 of the Financial Accounting Instructions for Schools and Colleges states that it is the duty of the head of institutions to ensure that debts owed by the institutions are promptly paid.

1358. Our audit disclosed that 25 schools in five regions had a total outstanding utility bills of GH¢3,471,063.51 as at 31 December 2020.

No	Region	No. of Schools	Types of Utility		Amount GH¢
			Water	**Electricity**	
1	Ahafo	1	27,648.00	36,187.33	70,119.33
2	Northern	1		152,909.56	152,909.56
3	Greater Accra	6		202,199.70	202,199.70
4	Eastern	1	113,199.92	13,944.83	127,144.75
5	Upper West	16		2,918,690.24	2,918,690.24
	Total	**25**	**140,847.92**	**3,330,215.59**	**3,471,063.51**

1359. Management explained that the outstanding utilities were as a result of late and insufficient release of funds by the government and some parents' failure to pay students fees.

1360. We therefore recommended that managements of the respective schools should liaise with Ministry of Education to seek funds for the settlement of the debt to avoid disconnection.

Abandoned GET-Fund Projects

1361. Section 7 of the Public Financial Management Act, 2016 (Act 921) directs that Principal Spending Officers shall ensure regularity and proper use of moneys.

1362. Our audit disclosed that 79 GET-Fund projects were awarded on contract in 27 schools from eight Regions some dating as far back as 1997 and which were at different stages of completion were abandoned by the respective

contractors for non-payment of Interim Certificates (IPCs). The distribution of the projects is as shown below:

No	Regions	No. of Schools	No. of projects
1	Ashanti	12	37
2	Bono East	2	4
3	North East	1	9
4	Northern	4	7
5	Savana	3	8
6	Upper East	1	8
7	Upper West	3	4
8	Western North	1	2
	Total	**27**	**79**

1363. When projects are abandoned, the possibility of cost overruns cannot be ruled out. Also, abandoned materials at project sites may be subjected to pilfering. The long delays in completing the projects could worsen the already precarious accommodation problems in the schools.

1364. We recommended to the headmasters to contact the GET-Fund and Ministry of Education to ensure that funds are released to the contractors to enable them complete the projects to achieve their intended purposes.

Stolen laptops, computers and accessories

1365. We noted during the audit of Adu Gyamfi SHS and Asoum SHS that nine laptop computers and accessories have been stolen from the two Schools. When questioned, managements said they detected the theft and reported to the Police for investigation. See details below:

Region	School	Item	Quantity	Designated Office
		KNUST branded Laptops	6	Headmaster's Office
Ashanti	**Adu Gyamfua SHS**	HP Laptops	2	Assistant Headmaster (Academic Office)
		Digital Camera	1	Assistant Headmaster (Academic Office)
		System Units	2	Assistant Headmaster (Academic Office)
		Monitor	1	Assistant Headmaster (Academic office)
		Laptop (Lenovo Think pad)	1	Unallocated
Eastern	**Asuom SHS**	System Unit, Monitor, Keyboard & Mouse (Dell)	1	Unallocated
		UPS (Mercury)	1	Unallocated
		WYSE Dell System Unit	1	Unallocated

1366. Poor security in and around the schools' premises resulted in the anomaly.

1367. The situation has denied the schools the use of those ICT equipment to facilitate their work.

1368. We recommended to managements of the two schools to beef up security on campus to prevent future occurrence of such incidence. The schools'

authorities should be in constant contact with the police to do in-depth investigation to arrest the culprits and retrieve the assets or their value.

Unauthorised Printing of Value Books

1369. Regulation 147 of the Public Financial Management Regulation, 2019 (L.I. 2378) requires that, the Controller and Accountant-General approve, the design, form, and content of value books to be produced for used by a covered entity.

1370. We noted that managements of Daffiama Senior High and T.I. Ahmadiyya Senior High Schools did not seek approval from the Controller and Accountant-General before printing 10 GCR booklets from private entities. Daffiama Senior High School printed eight booklets whiles T.I. Ahmadiyya Senior High School printed two copies.

1371. Management of the two schools did not tender any explanations for the anomaly.

1372. The schools were thus exposed to the risk of duplication of General Counterfoil Receipts and other financial improprieties associated with Value Books. Further, the schools will not appreciate the control measures and security features Instituted by the Controller and Accountant General regarding the printing of Value Books.

1373. We recommended that the two Headmasters should buy General Counterfoil Receipt books from the Controller and Accountant General's Department or seek approval from Controller and Accountants General before printing their own receipt books.

No Title Deeds on school lands

1374. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the

care of the Principal Spending Officer and ensure that proper control systems exist for the custody and management of the assets.

1375. We noted during our review of assets that two Schools in two regions do not have Title Deeds to lands on which the schools are situated to secure the ownership of these lands.

No	Region	School
1	Ashanti	Simms Senior High School
2	Bono	Nsawkaw State Senior High School

1376. Lack of interest on the part of managements of the schools in ensuring that title documents are secured to protect the schools' properties caused the anomaly.

1377. Without a certified land title documents, it will be difficult for the schools to prove its ownership in the likely event of encroachment and/or litigation.

We urged management of the schools to ensure that Title Deeds are acquired to secure the schools' ownership of the lands.

Lack of Assembly Hall, Teachers' bungalow and Administration Block

1378. We inspected the School's infrastructure and noted that Konadu Yiadom Catholic Senior High School lacked Assembly Hall, Teachers' bungalow and Administration Block.

1379. The school had to rely on its uncompleted dining hall as Assembly Hall. Classrooms had also been converted to Administration Block to provide administrative services. In addition to these problems, there was not a single unit of accommodation for teachers on campus.

1380. The situation discourages teachers and students posted to the School.

1381. We encouraged management to write to the Ghana Education Office, Accra, through the Regional Director to appeal for the construction of an Assembly Hall, Teachers' bungalow and an Administration Block for the school.

Dilapidated state of Bungalow

1382. Section 52 of the Public Financial Management Act, 2016 (Act 921) States that, a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets that shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse

1383. We noted during our review and verification of the school's Assets that, a storey building constructed and handed over to the Konongo-Odumase Senior High School on 24th November 1969 was in a deplorable state.

1384. The building has developed cracks and the roof leaks profusely whenever it rains. Also, the doors and windows are in bad shape. The electrical wiring of the building needs re-wiring. In its current state, the building cannot be said to be safe for use and therefore needs renovation.

1385. Management indicated that non-availability of funds led to their inability to ensure that the residential building in question is renovated.

1386. We recommended to the school authorities to take the necessary steps to source funding to renovate the residential building to motivate the teachers and workers who are staying there and also safeguard their lives.

APPENDIX 'AH1' - SCHEDULE OF DEBTORS - AHAFO REGION

NO.	INSTITUTION	STAFF DEBTORS	STUDENT DEBTORS	TOTAL
		GH¢	GH¢	GH¢
1	Acherensua SHS	9,301.00	219,045.95	228,346.95
2	Ahafoman SHS	-	53,415.22	53,415.22
3	Boakye Tromo SHS	-	53,319.05	53,319.05
4	Bomaa SHS	-	63,135.32	63,135.32
5	Derma Community Day SHS	-	5,883.00	5,883.00
6	Gyamfi Kumanini SHS	600.00	9,216.26	9,816.26
7	Heidiem SHS	-	141,164.44	141,164.44
8	Kukuom Agric SHS	-	49,488.24	49,488.24
9	Mim SHS	-	44,489.22	44,489.22
10	OLA Girls SHS	-	9,788.00	9,788.00
11	Presby SHS Bechem	-	272,141.04	272,141.04
12	Samuel Otoo Presby-Techimantia	-	137,922.51	137,922.51
13	Sankore SHS	-	3,818.20	3,818.20
14	Serwaa Kesse Girls SHS	-	23,702.89	23,702.89
15	ST. Joseph College of Education	-	235,889.81	235,889.81
16	Yamfo Anglican SHS	-	13,976.78	13,976.78
	Total	**9,901.00**	**1,336,395.93**	**1,346,296.93**

Appendix ASH1

AG'S REPORT FOR 2020 PRE -UNIVERSITY EDUCATIONAL INSTITUTIONS FOR SCHEDULE OF DEBTORS - ASHANTI REGION

NO.	NAME OF INSTITUTION	STUDENT DEBTORS	OTHER DEBTORS	STAFF DEBTORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Achinakrom Snr High Sch.	180,821.76	-	-	180,821.76
2	Adanwomase Snr High Sch.	253,821.80	-	-	253,821.80
3	Adobewura Community Senior High Scool	830.50	-	-	830.50
4	Adu Gyamfi Snr. High Sch.	147,780.72	-	-	147,780.72
5	Adugyama Senior High School	3,329.75	-	-	3,329.75
6	Aduman Snr. High School	101,300.86	269,132.91	-	370,433.77
7	Adventist Girls Snr. High Sch, Ntonso	17,181.73	-	-	17,181.73
8	Adventist Senior High School kumasi- Bantama	152,314.97	-	-	152,314.97
9	Afia Kobi Girls Snr High Sch.	85,094.23	-	-	85,094.23
10	Agogo Presby College of Education	55,902.90	-	-	55,902.90
11	Agogo State Snr High Sch.	-	-	-	-
12	Agona Snr. High Techn. Sch.	186,204.40	-	-	186,204.40
13	Agric-Nzema SHS	23,510.21	-	-	23,510.21
14	Akrofuom Snr High Techn. Sch.	-	-	-	0.00

15	Akrokerri Training College	10,892.70	-	-	10,892.70
16	Akumadan Snr Sch.	205,118.78	-	-	205,118.78
17	Akwasi Awobaa SHTS	65,279.94	-	-	65,279.94
18	Al-Zhariya Islamic Snr High Sch, Kumasi	18,294.10	-	-	18,294.10
19	Amaniampong Snr High Sch.	23,752.99	-	-	23,752.99
20	Anglican Snr. High Sch., kumasi	82,158.83	-	-	82,158.83
21	Antoa Snr High School	19,507.70	-	-	19,507.70
22	Armed Forces Snr High. Tech Sch.	-	-	-	0.00
23	Asanteman Snr. High Sch	17,525.23	-	-	17,525.23
24	Asare Bediako Snr High Tech Sch.	67,240.00	-	-	67,240.00
25	Ashanti School For The Deaf	45,612.01	-	-	45,612.01
26	Asuoso SHS	-	-	-	0.00
27	Atwima Kwanwoma Snr High School	-	-	-	0.00
28	Banka Community Snr High Sch.	12,073.63	400.00	-	12,473.63
29	Bankoman Snr High Sch	-	-	-	0.00
30	Barekese Snr High Sch.	159,347.16	-	-	159,347.16
31	Beposo Snr. High Techn. School	363,992.71	54.02	-	364,046.73
32	Bodomase Snr High Techn School	29,641.01	-	-	29,641.01
33	Bodwesango Snr High Sch.	9,980.40	-	-	9,980.40

34	Bonwire Snr High Sch.	-	-	-	0.00
35	Bosome Freho Snr. High Techn Sch	8,289.90	-	-	8,289.90
36	Christ The King Snr High Sch.	26,610.62	-	-	26,610.62
37	Collins Snr. High Sch.	12,208.14	-	-	12,208.14
38	Dadease Agric Snr High Sch.	409,028.77	-	-	409,028.77
39	Denyaseman Catholic SHS - Poano	427,921.27	-	-	427,921.27
40	Dompoase Snr. High Sch.	24,344.64	-	-	24,344.64
41	Dwamena Akenten Snr High Sch.	127,719.35	-	-	127,719.35
42	Effiduase Snr High Techn School	29,681.20	-	-	29,681.20
43	Effiduase Snr. High Comm. Sch.	61,215.50	-	-	61,215.50
44	Ejisu Snr High Techn. School	71,975.60	-	-	71,975.60
45	Ejisuman Snr. High School	18,576.43	-	-	18,576.43
46	Ejuraman Snr. High School.	363,196.24	-	-	363,196.24
47	Esaase Bontefufuo Snr High Techn School	60,301.83	-	-	60,301.83
48	Garden City Special School	12,085.90	-	-	12,085.90
49	Ghana Muslim Mission Sen High School	-	-	-	0.00
50	Gyaama Pensan Snr High Techn. Sch.	5,354.30	-	-	5,354.30
51	Islamic Snr High Sch	42,620.10	-	-	42,620.10
52	Jachie Pramso Snr High Sch.	199,810.12	-	-	199,810.12

53	Jacobu Snr High Sch	27,291.95	-	1,600.00	28,891.95
54	Juaben Snr. High Sch.	6,727.60	-	-	6,727.60
55	Juaso Snr. High Sec. School	5,400.97	-	-	5,400.97
56	KNUST Snr. High Sch.	7,080.83	-	-	7,080.83
57	Kofi Agyei Snr High Tech. Sch.	32,752.02	-	-	32,752.02
58	Kofiase Adventist Senior High School	27,739.22	-	-	27,739.22
59	Konadu Yiadom Snr High Sch.	15,201.03	-	50.00	15,251.03
60	Konongo Odumasi Snr High Sch.	28,989.90	-	-	28,989.90
61	Krobea Asante Tech/Voc. Inst.	160,698.02	-	-	160,698.02
62	Kumasi Academy	6,503.10	-	-	6,503.10
63	Kumasi Girls Snr. High Sch.	117,576.60	-	-	117,576.60
64	Kumasi Snr High Sch.	15,091.15	-	-	15,091.15
65	Kumasi Snr. High Techn School.	60,000.50	-	-	60,000.50
66	Kumasi Techn. Institute	137,029.19	-	-	137,029.19
67	Kumasi Wesley Girls Snr. High Sch.	79,488.85	-	-	79,488.85
68	Mabang Snr High Technical School	15,865.34	-	-	15,865.34
69	Mampong Techn. Teachers Trg. Col.	82,455.67	1,958.58	-	84,414.25
70	Mankranso Snr High Techn. Sch.	347,559.35	-	-	347,559.35
71	Manso Adubia Snr High Sch.	89,103.55	-	-	89,103.55

72	Mansoman Snr. High Sch.	306,566.01	-	-	306,566.01
73	Methodist Senior High Techn school- Sabronum	18,675.93	-	-	18,675.93
74	Methodist Techn. Inst.	48,815.73	-	-	48,815.73
75	Mpasatia Snr High Techn. Sch.	7,543.80	-	-	7,543.80
76	Namong Snr High Techn Sch.	-	-	-	0.00
77	New Edubiase Snr High Sch.	382,181.33	-	-	382,181.33
78	Nkawie Snr High Techn Sch.	36,786.30	-	-	36,786.30
79	Nkenkaasu Snr. High School	53,280.76	-	-	53,280.76
80	Nsutaman cath. Snr. High Sch.	165,580.10	-	-	165,580.10
81	Nyinahin Catholic Snr High School.	5,845.80	-	-	5,845.80
82	Obuasi Snr. High Techn. School.	128,036.12	-	-	128,036.12
83	Offinso College of Education	31,514.47	-	-	31,514.47
84	Ofoase Kokoben Snr High School	880.14	-	-	880.14
85	Ofoase Snr. Tech. Sch.	62,185.21	-	-	62,185.21
86	Okomfo Anokye Snr High Sch.	10,828.30	-	-	10,828.30
87	Opoku Agyemang Senior High Technical School	20,731.89	-	-	20,731.89
88	Opoku Ware Snr. High Sch.	32,701.00	-	-	32,701.00
89	Oppong Memorial Snr. High Sch.	112,861.20	-	-	112,861.20
90	Osei Adutwum Snr High Sch	3,022.80	-	-	3,022.80

91	Osei Kyeretwie Snr High school	86,022.02	-	-	86,022.02
92	Osei Tutu Snr High Sch.	33,144.80	-	-	33,144.80
93	Otumfuo Osei Tutu II College, Tetrem	10,637.50	-	-	10,637.50
94	Owerriman Snr. High Sch.	-	-	-	0.00
95	Parkoso Senior High School	240,570.88	-	-	240,570.88
96	Prempeh College	241,908.26	-	-	241,908.26
97	Presby Snr. High Sch, Bompata	206,965.77	-	-	206,965.77
98	Presby Snr. High Sch, Kwamang	58,266.19	-	-	58,266.19
99	S. D. A. Snr High School, Ksi	6,327.60	-	-	6,327.60
100	Sakafia Senior High School	90,370.60	-	-	90,370.60
101	SDA Snr. High Sch, Agona	24,801.28	-	-	24,801.28
102	SDA Snr. High Sch, Bekwai	2,659.15	-	-	2,659.15
103	Sekyedumase Snr High Sch.	-	-	-	0.00
104	Serwaa Nyarko Girls Snr High Sch.	38,523.35	-	-	38,523.35
105	Seventh Day Adventist College, Agona	110,813.33	-	-	110,813.33
106	Simms Snr. High Comm. Sch.	242,026.63	-	-	242,026.63
107	St Michael's Community Snr. High Sch.	91,509.38	-	-	91,509.38
108	St Monica's Snr High Sch, Mampong	6,412.80	-	-	6,412.80
109	St. Georges Cath. Snr. High. Techn School	148,901.56	-	-	148,901.56

110	St. Hubert Seminary Snr. High Sch.	-	-	-	0.00
111	St. Jerome Snr High Sch - Abofour	17,815.89	-	-	17,815.89
112	St. Joseph Sem. Snr. High Sch. Mampong	7,263.00	9,914.05	900.00	18,077.05
113	St. Joseph's Snr High Sch, Ahwiren	51,912.18	-	-	51,912.18
114	St. Louis Snr High SCh.	71,843.30	-	-	71,843.30
115	St. Louis Training College	5,654.60	-	-	5,654.60
116	St. Mary's Girls Senior High School, Konongo	11,343.40	-	-	11,343.40
117	St. Michael's Techn/Vocational Ins, Pramso	118,228.30	-	-	118,228.30
118	St. Monicas College of Education, Mampong	240,018.77	-	-	240,018.77
119	St. Sebastian Cath. Snr. High Techn	89,837.05	-	-	89,837.05
120	T.I Ahmadiyya Snr. High Sch, Asokore.	-	-	-	0.00
121	T.I Ahmadiyya Snr. High Sch, Fomena	62.30	-	-	62.30
122	T.I Ahmadiyya Snr. High Sch, Kumasi	11,500.34	152,685.07	-	164,185.41
123	Tawheed Senior High School	3,426.00	-	-	3,426.00
124	Tepa Senior High School	-	-	-	0.00
125	Tijjaniya Senior High School	27,502.86	-	-	27,502.86
126	Toase Snr High Sec. Sch.	3,897.90	-	-	3,897.90
127	Tweapease SHS	157,280.50	314,173.00	-	471,453.50
128	Tweneboah Kodua Snr. High School	7,230.14	-	-	7,230.14

129	Wesley College	156,955.57	-	13,280.00	170,235.57
130	Wesley Snr High Sch, Bekwai	3,525.90	-	-	3,525.90
131	Wesley Snr High Sch, Konongo	28,643.88	-	-	28,643.88
132	Wiafe Akenten Presby SHS	-	-	-	0.00
133	Yaa Asantewaa Girls Snr High Sch.	45,424.00	-	-	45,424.00
	Total	**9,629,269.64**	**748,317.63**	**15,830.00**	**10,393,417.27**

APPENDIX 'BE1' - SCHEDULE OF DEBTORS - BONO EAST

Institution	STAFF DEBTORS	STUDENT DEBTORS	OTHER DEBTORS	Total
	GH¢	GH¢	GH¢	GH¢
Abeaseman Community Day Senior High School	-	-	-	0.00
Akumfi Ameyaw Senior High Technical School	-	87,450.99	-	87,450.99
Amantin Senior High School	-	28,544.20	-	28,544.20
Atebubu College of Education	-	-	-	
Atebubu Senior High School	-	153,467.03	-	153,467.03
Busunya Senior High School	-	28,929.81	-	28,929.81
Dega Senior High School	-	-	-	0.00
Guakro Effah Senior High School	-	51,079.25	-	51,079.25
Jema Senior High School	360.00	2,223.80	-	2,583.80
Kajaji Senior High School	-	3,451.00	-	3,451.00
Kesse Basahyia Senior High School	-	16,173.50	-	16,173.50
Kintampo Senior High School	-	15,052.00	-	15,052.00
Krobo Senior High School	-	4,195.50	-	4,195.50
Kwabre Senior High School	-	15,926.10	-	15,926.10
Kwame Danso Senior High Tech. School	-	9,362.79	-	9,362.79
Kwarteng Ankomah Senior High School	-	25,243.40	-	25,243.40

Mount Camel Senior High School	-	6,376.30	-	6,376.30
Nkoranza Senior High/Technical School	-	6,819.89	-	6,819.89
Nkoranza Technical Institute	-	30,086.22	-	30,086.22
Osei Bonsu Senior High School	-	32,991.50	-	32,991.50
Prang Senior High School	-	-	-	0.00
Shalom Special School - Nkoranza	-	-	-	0.00
St Francis Seminary Senior High School, Buoyem	400.00	31,371.96	-	31,771.96
Techiman Senior High School	-	48,013.95	158,669.48	206,683.43
Tuobodom Senior High School	-	84,461.23	-	84,461.23
Yeboah Asuama Senior High School	-	41,304.80	-	41,304.80
Yeji Senior High School	-	7,150.00	-	7,150.00
Gyarko Community Day Senior High School-Techiman	-	-	-	0.00
Total	**760.00**	**729,675.22**	**158,669.48**	**889,104.70**

APPENDIX 'BR1' - SCHEDULE OF DEBTORS - BONO REGION

NO.	INSTITUTION	STAFF DEBTORS - GH ¢	STUDENT DEBTORS- GH¢	OTHER DEBTORS- GH¢	TOTAL GH¢
1	Badu Senior High Tech. School	-	27,492.71	-	27,492.71
2	Bandaman Senior High Tech. School	-	24,250.00	-	24,250.00
3	Berekum College of Education	-	190,470.73	-	190,470.73
4	Berekum Presby SHS	-	155,795.01	-	155,795.01
5	Berekum SHS	-	127,405.65	-	127,405.65
6	Chiraa SHS	-	61,663.77	-	61,663.77
7	Diamono SHS-Duadaso	-	8,396.50	-	8,396.50
8	Donbosco Taechnical Institute	-	24,085.54	-	24,085.54
9	Dormaa Senior High School	-	11,149.11	-	11,149.11
10	Drobo SHS	-	77,586.07	-	77,586.07
11	Duadaso NO 1 SHS Tech. School	-	-	-	0.00
12	Goka Senior High Tech. School		37,455.80	-	37,455.80
13	Istiqaama SHS	-	28,719.03	-	28,719.03
14	Jinijini SHS	-	293,714.20	-	293,714.20

15	Koase SHS	-	21,281.40	-	21,281.40
16	Mansen SHS	-	22,738.38	-	22,738.38
17	Menji SHS	-	803.00	-	803.00
18	Methodist SHS/ Tech.- Biadan	-	243,109.49	-	243,109.49
19	Nafana Presby SHS	-	78,067.52	-	78,067.52
20	Nkoranman SHS	-	-	-	0.00
21	Nkrankwanta SHS/Tech		68,138.33	-	68,138.33
22	Nkyeraa SHS	-	-	-	0.00
23	Notre Dame Girls SHS		20,746.05	-	20,746.05
24	Nsawkaw State SHS	-	24,241.79	-	24,241.79
25	Odomaseman SHS	-	12,088.52	-	12,088.52
26	Our Lady of Providence Girls SHS	-	28,695.81	-	28,695.81
27	Sacred Heart SHS	-	1,076.72	-	1,076.72
28	Salvation Army SHS Tech.	-	-	-	0.00
29	SDA SHS	-	1,764.30	-	1,764.30
30	St Augustine's SHS	-	-	-	0.00
31	ST. Ambrose College of Education	-	129,391.71	-	129,391.71
32	ST. Anns Girls SHS-Sampa	-	-	-	0.00
33	ST. James Seminary	-	36,021.54	-	36,021.54

34	Sumaman SHS	-	72,654.75	-	72,654.75
35	Sunyani Methodist Technical Institute	-	63,962.10	-	63,962.10
36	Sunyani SHS	-	144,479.77	-	144,479.77
37	Twene Amanfo SHS/Tech.	-	13,097.98	-	13,097.98
38	Wamanafo SHS. Tech. Sch.	-	94,825.20	-	94,825.20
39	Wenchi Methodist SHS	-	155,321.64	-	155,321.64
	Total		**2,300,690.12**		**2,300,690.12**

APPENDIX 'CR1' - SCHEDULE OF DEBTORS - CENTRAL REGION

No.	Institution	Staff Debtors	Students Debtors	Other Debtors	Total
		GH¢	GH¢	GH¢	GH¢
1	Abaase Technical Institute	-	38,891.40	-	38,891.40
2	Abakrampa Senior High/Tech School	-	25,657.80	-	25,657.80
3	Abeadze State College	-	-	-	0.00
4	Aburaman Senior High School	-	225,494.17	-	225,494.17
5	Academy of Christ the King Senior High School	-	1,819.00	-	1,819.00
6	Adankwaman Senior High School	2,389.20	81,703.20	-	84,092.40
7	Adisadel College	-	284,490.40	-	284,490.40
8	Aggrey Mem. Zion Sch.	-	1,200,970.28	-	1,200,970.28
9	Agona Fankobaa SHS	-	-	-	0.00
10	Akyin SHS	-	43,015.50	-	43,015.50
11	Apam SHS	-	506,287.89	-	506,287.89
12	Assin Manso Senior High School	-	856,349.25	-	856,349.25
13	Assin North Senior High School	-	286,158.78	-	286,158.78
14	Assin Nsuta Senior High School	-	51,945.00	-	51,945.00

15	Assin State College	530.00	208,587.06	-	209,117.06
17	Assuansi Technical Institute	-	278,832.83	-	278,832.83
18	Awutu Winton S.H.S	-	-	-	0.00
19	Ayanfuri Senior High School	-	-	-	0.00
20	Bawjiase S.H.S	-	20,106.97	-	20,106.97
21	Besease senior High Sch.	-	94,520.67	-	94,520.67
22	Brakwa SHTS	-	16,418.86	-	16,418.86
23	Breman Asikuma SHS	-	174,171.21	-	174,171.21
24	Cape Coast Technical Inst	-	15,633.85	-	15,633.85
25	Cape Coast School for the Deaf	-	-	-	0.00
26	Diaso Senior High School	-	-	-	0.00
27	Dunkwa Senior High Technical School	-	80,773.99	-	80,773.99
28	Edinaman Senior High School	-	950,988.15	-	950,988.15
29	Efutu Senior High Technical School	-	120,761.28	-	120,761.28
30	Eguafo Abrem Senior High School	-	590,390.53	-	590,390.53
31	Ekumfi T. I. Ahmadiyya SHS	-	25,940.39	-	25,940.39
32	Enyan Denkyira SHS	-	49,052.60	-	49,052.60
33	Enyanmaim Comm. SHS	-	2,264.45	-	2,264.45
34	Fettehman SHS	-	16,410.10	-	16,410.10

35	Foso College of Education	3,543.00	-	302,166.78	305,709.78
36	Ghana National College	-	277,267.70	-	277,267.70
37	Gomoa Gyaman SHS	-	62,108.00	-	62,108.00
38	Gomoa Senior High Technical	-	147,327.51	-	147,327.51
39	Gyaase Senior High School	-	27,078.59	-	27,078.59
40	Hemang Senior High Technical	-	2,350.78	-	2,350.78
41	Holy Child School	-	8,341.53	-	8,341.53
42	John Evans Atta-Mills SHS	-	3,515.55	-	3,515.55
43	Jukwa Secondary Technical School	-	-	224,371.90	224,371.90
44	Komenda College of Education	96,036.76	675,398.11	9,105.00	780,539.87
45	Komenda Senior High Technical School	-	232,686.15	-	232,686.15
46	Kwanyako SHTS	-	193,407.11	-	193,407.11
47	Kwegyir Aggrey SHTS	-	174,131.19	-	174,131.19
48	Mando Snr, High Tech, Sch.	-	12,570.63	-	12,570.63
49	Mankessim Snr. High Tech. Sch.	-	426,714.42	-	426,714.42
50	Methodist SHS	-	232,098.85	-	232,098.85
51	Mfanstipim School	650.00	1,529,794.98	-	1,530,444.98
52	Mfantseman Senior High Sch.	-	226,137.68	22,960.00	249,097.68
53	Moree Senior High-Tech School	-	35,522.88	-	35,522.88

54	Morkwa Senior High School	-	-	-	0.00
55	Mozano SHS	-	96,865.00	-	96,865.00
56	Namawura SHS	-	13,011.00	-	13,011.00
57	Nsaba Presby SHS	-	344,504.59	-	344,504.59
58	Nyakrom SHTS	1,960.00	341,271.95	-	343,231.95
59	Nyankumasi Ahenkro Senior High Sch	-	293,467.00	-	293,467.00
60	Obiri Yeboah Senior High School	-	280,262.04	-	280,262.04
61	Obrachire S.H.T.S	-	137,064.97	-	137,064.97
62	Odoben SHS	-	121,743.93	-	121,743.93
63	Odupong S.H.S	-	48,796.30	-	48,796.30
64	Oguaa Senior High (Tech) School	-	-	210,750.73	210,750.73
65	Postin T.I Ahmadiyya SHS	-	230,651.90	-	230,651.90
66	School for the Deaf	-	-	-	0.00
67	Senya S.H.S	-	52,120.14	-	52,120.14
68	Siddiq SHS	-	77,953.35	-	77,953.35
69	St. Augustine's College	-	346,772.14	-	346,772.14
70	Swedru School of Business	-	1,079,781.50	-	1,079,781.50
71	Swedru Snr. High Sch.	-	119,246.03	-	119,246.03
72	Twifo Praso Senior High School	-	208,162.45	-	208,162.45

73	U niversity Practice Snr High School	-	570,796.75	-	570,796.75
74	Wesley Girls Senior High School	-	15,174.06	-	15,174.06
75	Winneba S.H.S	-	19,730.70	-	19,730.70
	Total	**105,108.96**	**14,911,463.07**	**769,354.41**	**15,785,926.44**

No	INSTITUTION	STUDENT DEBTORS	STAFF DEBTORS	OTHER DEBTORS	TOTALS
		GH¢	GH¢	GH¢	GH¢
1	Aburi Girl's Snr High Sch-Aburi	4,767.50	11,045.00	-	15,812.50
2	Adonten Snr. High Sch-Aburi	379,626.66	-	2,280.00	381,906.66
3	Asamankese Snr High Sch-Asamankese	74,656.11	-	-	74,656.11
4	Abetifi Technical Institute, Abetifi	28,956.98	-	2,642.24	31,599.22
5	Abuakwa State College-Kibi	120,868.15	-	-	120,868.15
6	Achiase Snr High Sch-Achiase	125,254.70	-	-	125,254.70
7	Adjena Snr High Tech. Sch-Adjena	15,716.60	8,200.00	-	23,916.60
8	Akim Swedru Snr High Sch	309,857.28	-	-	309,857.28
9	Akokoaso Snr High Sch, Akokoaso	62,884.38	-	-	62,884.38
10	Akro Snr High Sch- Odumase	535,672.59	-	-	535,672.59
11	Akroso Snr High Sch- Akim Akroso	365,990.58	-	-	365,990.58
12	Akwamuman Snr High Sch-Akosombo	162,549.26	-	-	162,549.26
13	Akwatia Technical Institute-Akwatia	280,758.98	-	-	280,758.98
14	Amankwakrom Fisheries & Agric Tech. Inst.-	92,901.30	-	-	92,901.30
15	Anglican Snr High Tech Sch-Kwabeng	328,802.85	-	-	328,802.85
16	Anum Apapam Com'ty Day Snr High Sch	-	-	-	0.00

17	Anum Presby Snr High Sch-Anum	145,794.44	-	-	145,794.44
18	Apeguso Snr High Sch-Apeguso	127,190.30	-	-	127,190.30
19	Aperade Snr High/Tech School	949.70	-	-	949.70
20	Asafo Akim Snr High Sch-Asafo Akim	42,454.30	-	-	42,454.30
21	Asesewa Snr High Sch-Asesewa	167,950.99	-	-	167,950.99
22	Asuom Snr High Sch-Asuom	69,347.64	-	-	69,347.64
23	Attafua Snr High Tech.-Akim Oda	111,548.74	-	-	111,548.74
24	Atweaman Snr High Sch-Akim Manso	68,798.51	-	-	68,798.51
25	Ayirebi Snr High Sch- Ayirebi	55,605.32	-	-	55,605.32
26	Benkum Snr High Sch-Larteh	607,893.17	-	-	607,893.17
27	Bepong Senior High School	311,035.86	-	-	311,035.86
28	Boso Snr High Tech. Sch-Boso	90,979.54	-	-	90,979.54
29	Community Health Nurses Training School	66,851.06	-	-	66,851.06
30	Demonstration Sch. for the Deaf-Mampong	-	6,080.00	-	6,080.00
31	Donkorkrom Agric Snr High Sch	25,940.39	-	-	25,940.39
32	Diaspora Girls Snr. High School	59,569.86	300.00	-	59,869.86
33	Fodoa Snr High School	31,074.36	-	-	31,074.36
34	Ghana Snr High Sch-Koforidua	66,512.58	13,390.00	-	79,902.58
35	H'Mount Senai Snr High Sch-Akropong	628,873.17	-	-	628,873.17

36	Islamic Girl's Snr High Sch- Suhum	223,985.55	-	-	223,985.55
37	J.G. Knol Voc/Tech Sch-Adukrom	58,018.10	-	-	58,018.10
38	Kade Snr High Tech Sch-Kade	522,688.50	-	-	522,688.50
39	Kibi Snr High Tech. Sch-Kibi	82,782.89	-	-	82,782.89
40	Klo Agogo Snr High Sch-Agogo	15,904.14	-	-	15,904.14
41	Koforidua Snr High Tech Sch-Koforidua	387,194.89	-	-	387,194.89
42	Koforidua Tech. Institute-Koforidua	343,610.05	-	-	343,610.05
43	Krobo Girl's Presby Snr High Sch-Odumase	47,534.02	-	-	47,534.02
44	Kwahu Ridge Snr High Sch-Obo Kwahu	163,226.10	-	-	163,226.10
45	Kwahu Tafo Snr High Sch-	53,206.40	-	-	53,206.40
46	Kwaobaah Nyanoah Com'ty Day Snr High Sch	3,366.85	-	-	3,366.85
47	Maame Krobo Day Snr High School	1,753.00	-	-	1,753.00
48	Mangoase Snr High Sch	224,083.36	-	-	224,083.36
49	Manya Krobo Snr High Sch-Odumase	530,474.84	-	-	530,474.84
50	Mem-Chemfre Com'ty Snr High Tech Sch	-	-	-	-
51	Methodist College of Education - Akim Asene- Aboabo	385,412.08	-	-	385,412.08
52	Methodist Girl's Snr High Sch-Mamfe	134,369.59		8,015.00	142,384.59
53	Methodist Snr High Sch-Oyoko Koforidua	237,523.69	-	-	237,523.69
54	Methodist Snr High Tech School- Akuse	237,567.22	-	-	237,567.22

55	Mpraeso Snr. High School	504,632.39	-	2,727.50	507,359.89
56	MT. Mary College of Education-Somanya	194,385.79	170,656.67	279,228.54	644,271.00
57	New Abirim/Afosu Snr High Sch	195,709.70	-	-	195,709.70
58	New Juaben Snr High Sch-Koforidua	64,983.31	-	-	64,983.31
59	New Nsutam Snr High Sch- Nsutam	31,187.70	-	-	31,187.70
60	Nifa Snr High Sch-Adukrom	686,186.38	-	-	686,186.38
61	Nkawkaw Snr High Sch	57,280.20	-	-	57,280.20
62	Nkwatia Presby Snr High Sch	352,790.05	-	-	352,790.05
63	Nsawam Snr High Sch-Nsawam	10,591.94	-	-	10,591.94
64	Oda Snr High Sch-Akim Oda	781,696.87	-	-	781,696.87
65	Ofori Panin Snr High Sch-Kukurantumi	334,791.16	-	-	334,791.16
66	Okuapeman Snr High Sch-Akropong	48,336.15	-	-	48,336.15
67	Oti Boateng Senior High School	36,273.00	-	-	36,273.00
68	Pentecost Snr High Sch-Koforidua	21,891.21	-	-	21,891.21
69	Pope John Snr High Sch-Koforidua	129,801.84	-	-	129,801.84
70	Presby College of Education-Akropong	1,304,394.05	70,056.50	-	1,374,450.55
71	Presby College of Education-Kibi	143,312.15	5,000.00	-	148,312.15
72	Presby Snr High Sch-Kwahu Abetifi	86,597.42	-	-	86,597.42
73	Presby College of Education Abetifi Kwahu	58,156.89	1,500.00	-	59,656.89

74	Presby Snr High Sch-Adeiso	178,801.84	-	-	178,801.84
75	Presby Snr High Tech. Sch-Aburi	106,241.34	-	-	106,241.34
76	Presby Snr High Sch-Begoro	105,973.08	-	-	105,973.08
77	Presby Snr High Sch-Mampong	880,547.92	-	-	880,547.92
78	Presby Snr High Sch-Osino	89,261.82	-	-	89,261.82
79	Presby Snr High Tech. Sch-Kraboa Coaltar	175,321.25	-	-	175,321.25
80	Presby Snr High Tech. Sch-Adukrom	94,670.43	-	-	94,670.43
81	Presby Snr High Tech. Sch-Larteh	114,088.71	-	-	114,088.71
82	Presby Snr High School - Suhum	323,645.76	-	-	323,645.76
83	Presby Women College of Education-Aburi	83,459.96	20,670.00	8,634.82	112,764.78
84	Salvation Army Snr High Sch-Akim Wenchi	174,469.69	-	-	174,469.69
85	Saviour Snr. High Sch-Osiem	12,997.89	-	-	12,997.89
86	S.D.A. College of Education - Asokore	933,848.79	1,900.00	38,588.15	974,336.94
87	S.D.A Snr High Sch-Asokore-Koforidua	39,593.11	-	-	39,593.11
88	S.D.A Snr High Sch-Akim Sekyere	6,270.50	-	-	6,270.50
89	School for the Blind-Akropong	-	-	-	0.00
90	School for the Deaf - koforidua	-	-	-	0.00
91	Sec/ Tech. Sch for the Deaf- Akuapim Mampong	3,711.50	-	-	3,711.50
92	ST. Dominic Snr High Tech.-Pepease	380,469.24	-	-	380,469.24

93	ST. Fidelis Snr High Sch-Tease	87,692.81	-	-	87,692.81
94	ST. Francis Snr High Tech-Akim Oda	188,204.57	-	-	188,204.57
95	St. Joseph Tech. Inst.-Kwahu Tafo	30,857.06	-	-	30,857.06
96	ST. Martins Snr High Sch-Nsawam	118,263.31	-	-	118,263.31
97	ST. Mary Girl's Voc/Tech. Inst.-Adeemmra	5,196.27	-	-	5,196.27
98	ST. Michael Snr High Sch-Akoase	35,843.99	-	-	35,843.99
99	ST. Paul's Tech. Inst.-Kukuruantumi	193,182.78	-	-	193,182.78
100	ST. Pauls Senior High School- Asakraka	168,968.49	-	-	168,968.49
101	ST. Peter's Snr High Sch-Nkwatia	120,734.00	-	-	120,734.00
102	ST. Roses Snr High Sch-Akwatia	61,581.99	-	-	61,581.99
103	ST. Stephen's Snr High/Tec Sch-Asiakwa	70,168.00	-	-	70,168.00
104	ST. Thomas Snr High/ Tech Sch-Asamankese	43,244.14	-	-	43,244.14
105	Suhum Snr High Tech Sch-Suhum	240,998.73	1,000.00	-	241,998.73
106	Takrowase Senior High School	2,452.00	-	-	2,452.00
107	Unit School for the Deaf-Kibi	4,599.99	-	-	4,599.99
108	W.B.M Snr High Sch-Old Tafo	137,458.08	-	-	137,458.08
109	Yilo Krobo Snr High Sch-Somanya	53,551.20	2,890.00	-	56,441.20
	TOTAL	**19,529,703.56**	**312,688.17**	**342,116.25**	**20,184,507.98**

No.	Name of Institution	Staff Debtors	Students Debtors	Other Debtors	Total
		GH¢	GH¢	GH¢	GH¢
1	Accra Academy	-	26,842.19	26,527.00	53,369.19
2	Accra College of Education	71,588.00	336,281.23	-	407,869.23
3	Accra High School	14,963.00	21,471.50	-	36,434.50
4	Accra Girls Senior High School	-	4,767.90	-	4,767.90
5	Accra Technical Training Centre	320.00	5,285.72	-	5,605.72
6	Accra Wesley Girls Senior High School	-	4,622.00	-	4,622.00
7	Achimota Basic School	8,194.24	-	-	8,194.24
8	Achimota Senior High School	-	29,884.34	-	29,884.34
9	Ada College of Education	16,404.60	195,542.71	-	211,947.31
10	Ada Senior High School	1,600.00	451,141.81	10,533.00	463,274.81
11	Ada Senior High Technical School, Sege	-	84,286.70	-	84,286.70
12	Ada Technical Institute	-	27,157.50	-	27,157.50
13	Adzen Kotoku Senior High School	-	-	-	0.00
14	Amasaman Senior High School	-	10,498.34	-	10,498.34
15	Ashaiman Senior High School	2,000.00	13,250.00	-	15,250.00
16	Armed Forces Senior High Technical School	-	5,541.08	-	5,541.08

17	Chemu Senior High School	6,587.00	19,113.26	-	25,700.26
18	Christian Methodist Senior High School	-	138.15	-	138.15
19	Dzorwulu Special School	-	-	-	0.00
20	Ebenezer Senior High School	-	-	-	0.00
21	Frafraha Community Senior High School	-	5,778.08	-	5,778.08
22	Ghanata Senior High School	-	77,582.10	-	77,582.10
23	Holy Trinity Cathedral Senoir High School	-	2,435.00	-	2,435.00
24	Kaneshie Senior High Technical School	-	-	-	0.00
25	Kinbu Senior High Technical School	-	2,501.00	-	2,501.00
26	Kpone Community Senior High School	100.00	21,535.85	-	21,635.85
27	Kwabenya Community Senior High School	-	5,001.50	-	5,001.50
28	Labone Senior High School	-	-	177,917.00	177,917.00
29	Ngleshie Amanfrom Senior High School	-	113,856.87	-	113,856.87
30	Ningo Senior High School	-	51,533.66	-	51,533.66
31	Nungua Senior High School	-	88,198.00	23,865.07	112,063.07
32	O'reilly Senior High School	-	1,277.30	-	1,277.30
33	Odogonnor Senior High School	30,008.90	178,541.83	-	208,550.73
34	Osuduku Senior High School	-	12,050.13	-	12,050.13
35	Our Lady of Mercy Senior High School	661.00	32,478.30	-	33,139.30

36	Prampram Senior High School	-	50,965.59	-	50,965.59
37	Presbytarian Senior High School, La	17,400.00	33,749.13	-	51,149.13
38	Presbytarian Senior High School, Osu	-	15,821.39	200.00	16,021.39
39	Presbytarian Senior High School, Teshie	-	140,655.17	-	140,655.17
40	Presbytarian Senior High School, Tema	-	21,292.14	-	21,292.14
41	Presbytarian Boys Secondary School, Legon	-	57,644.68	-	57,644.68
42	Sacred Heart Technical Institute	-	-	-	0.00
43	St. Margaret Mary Senior High Tech. School	-	27,165.42	-	27,165.42
44	St. Mary's Senior High School	1,263.80	4,502.70	-	5,766.50
45	St. John's Grammer School	-	-	-	0.00
46	St. Thomas Aquinas Senior High School	-	13,099.28	-	13,099.28
47	Tema Secondary School	600.00	255,319.74	-	255,919.74
48	Tema Methodist Day Senior High School	-	7,472.88	-	7,472.88
49	Tema Technical Institute	11,960.50	384,416.69	-	396,377.19
50	Tema Manhean Senior High/Techinical School	-	-	-	0.00
51	Teshie Technical Training Centre	-	103,101.40	-	103,101.40
52	Wesley Grammar School, Accra	-	-	-	0.00
53	West Africa Senior High School	-	11,434.44	-	11,434.44
	Total	**183,651.04**	**2,955,234.70**	**239,042.07**	**3,377,927.81**

APPENDIX 'NE1' - SCHEDULE OF DEBTORS - NORTH EAST REGION

No.	Name of School	Student Debtors	Other Debtors	Total
		GH¢	GH¢	GH¢
1	Bunkpurugu Senior High School	268,344.71	-	268,344.71
2	Chereponi Senior High School	-	71,202.50	71,202.50
3	Gambaga College of Education	222,473.70	3,340.00	225,813.70
4	Gambaga Girl Senior High School	-	-	0.00
5	Nalerigu Senior High School	550,157.34	-	550,157.34
6	Napkanduri Business Senior High School	671,272.65	-	671,272.65
7	Walewale Senior High/Technical School	292,919.67	-	292,919.67
8	Walewale Vocational/ Technical Institute	-	133,372.37	133,372.37
9	Yagaba Technical School	7,411.90	-	7,411.90
10	Sakogu Senior High/Technical Schoool	-	-	0.00
11	Langbinsi Senior High School	-	-	0.00
	Total	**2,012,579.97**	**204,574.87**	**2,217,154.84**

APPENDIX 'NR1' - SCHEDULE OF DEBTORS - NORTHERN REGION

No.	Name of School	STUDENT DEBTORS	OTHER DEBTORS	TOTAL
		GH¢	GH¢	GH¢
1	Ambariya Senior High School	3,336.00	497,654.70	500,990.70
2	Bagabaga College of Education	1,847,702.31	-	1,847,702.31
3	Business Senior High School	201,756.60	-	201,756.60
4	Bimbilla Senior High School	93,334.72	-	93,334.72
5	Dabopka Technical Institute	29,955.65	-	29,955.65
6	Dagbon State Technical Senior High School	460,611.56	912.64	461,524.20
7	E.P College of Education	2,152,390.51	1,176.00	2,153,566.51
8	E.P Senior High School	75,557.12	-	75,557.12
9	Ghana Senior High School	47,858.48	-	47,858.48
10	Gushegu Senior High School	872,552.85	-	872,552.85
11	Kalpohin Senior High School	253,658.69	-	253,658.69
12	Karaga Senior High School	-	-	0.00
13	kpandai Senior High School	566,729.18	468,714.78	1,035,443.96
14	Kumbungu Senior High School	285,282.62	-	285,282.62
15	Northern School of Business Studies	699,743.00	-	699,743.00

16	Pong Tamale Senior High School	1,888,503.34	-	1,888,503.34
17	Presbyterian Senior High School	-	223,226.49	223,226.49
18	Sang Community Day SHS	-	108,617.08	108,617.08
19	Savelugu School for the Deaf	21,043.58	-	21,043.58
20	Savelugu Senior High School	27,448.42	-	27,448.42
21	St Charles Minor Seminary School	-	88,558.30	88,558.30
22	St Joseph Technical School	253,392.58	40,686.93	294,079.51
23	St Vincent College of Education	-	223,744.00	223,744.00
24	Tamale College of Education	262,129.83	500.00	262,629.83
25	Tamale Girls Senior High School	97,622.74	9,627.55	107,250.29
26	Tamale Islamic Science Senior High School	197,388.42	-	197,388.42
27	Tamale Senior High School	16,672.70	1,040,335.22	1,057,007.92
28	Tatale EP Agric Senior High School	151,468.42	-	151,468.42
29	Tolon Senior High School	-	28,331.55	28,331.55
30	Wapuli Community Day Senior School	13,286.04	-	13,286.04
31	Wulensi Senior High School	278,353.29	-	278,353.29
32	Wulugu Senior High School	188,706.98	-	188,706.98
33	Yendi Senior High Schoo	793,337.94	-	793,337.94
34	Yumba Special School	-	-	-

35	Zabzugu Senior High School	733,277.12	-	733,277.12
36	Tamale Technical Institute	-	-	-
37	Kasuliyili Senior High School	47,760.00	-	47,760.00
38	Vitting Senior HighSchool	-	-	-
	Total	**12,560,860.69**	**2,732,085.24**	**15,292,945.93**

APPENDIX 'OTI1' - SCHEDULE OF DEBTORS - OTI REGION

NO.	NAME OF INSTITUTION	STUDENT DEBTORS	OTHER DEBTORS	STAFF DEBTORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Ahamansu Islamic Senior High School, Ahamansu	17,464.79	-	-	17,464.79
2	Asukawkaw Senior High School, Asukawkaw	8,682.19	-	-	8,682.19
3	Baglo Ridge Senior High Technical School, Baglo-Buem	13,579.10	-	-	13,579.10
4	Bowiri Community Senior High Technical School, Bowiri - Kwamekrom	24,727.10	-	-	24,727.10
5	Bueman Senior High School, Jasikan	44,410.45	-	1,821.00	46,231.45
6	Dambai College of Education, Dambai	711,953.14	9,630.00	-	721,583.14

7	Dodi Papase Senior High Technical School, Dodi Papase	30,209.99	300.00	-	30,509.99
8	Fr. Dogli Memorial Technical Institute, New Ayoma	2,487.50	-	-	2,487.50
9	Jasikan College of Education, Jasikan	168,869.59	13,936.95	-	182,806.54
10	Kadjebi Asato Senior High School, Kadjebi	103,907.56	-	-	103,907.56
11	Kete-Krachi Senior High Technical School	51,302.71	364.40	450.00	52,117.11
12	Kpassa Senior Hight Technical School, Kpassa	72,317.36	-	-	72,317.36
13	Kyabobo Girls' School, Nkwanta	-	-	-	0.00
14	Nchumuru Community Senior High School, Chunderi	18,513.13	822.00	-	19,335.13
15	Nkonya Senior High School, Nkonya	77,070.92	4,674.00	-	81,744.92
16	Nkwanta Community Senior High Technical School, Nkwanta	42,160.00	-	1,400.00	43,560.00
17	Nkwanta Senior High School, Nkwanta	532,735.80	58,632.00	-	591,367.80
18	Ntruboman Senior High School, Brewaniase	522,921.67	6,000.00	3,300.00	532,221.67
19	Okadjakrom Senior High Technical School, Okadjakrom	122,560.10	36,790.00	100.00	159,450.10
20	Oti Seenior Technical SchooL, Dambai	-	-	6,078.00	6,078.00
21	Tapaman Seniorr High Technical School, Tapa-Abotoase	11,846.82	50,080.95	-	61,927.77
22	Worawora Senior High School, Worawora	103,677.99	-	636.00	104,313.99
	Total	**2,681,397.91**	**181,230.30**	**13,785.00**	**2,876,413.21**

APPENDIX 'SR1' - SCHEDULE OF DEBTORS - SAVANA REGION

No.	**Name of School**	**STUDENT DEBTORS**	**OTHER DEBTORS**	**TOTAL**
		GH¢	**GH¢**	**GH¢**
1	Bamboi Community Day Senior High	8,812.00	-	8,812.00
2	Buipe Technical/Vocational Senior High School	-	-	0.00
3	Damongo Senior High School	92,605.10	-	92,605.10
4	Ndewura Jakpa Senior High Technical School	-	-	0.00
5	Salaga Senior High School	192,853.57	-	192,853.57
6	Sawla Senior High School	41,257.35	-	41,257.35
7	St Anthony of Padua Senior High School	-	-	0.00
8	Tuna Senior High School	118,890.30	-	118,890.30
9	Bole Senior High School	228,657.11	-	228,657.11
10	Buipe Senior High School	19,071.50	-	19,071.50
11	T.I Ahmadiyya Senior High School	408,388.27	-	408,388.27
12	Daboya Comm. Day Senior High School	31,475.99	-	31,475.99
	Total	**1,142,011.19**		**1,142,011.19**

APPENDIX 'UER1' - SCHEDULE OF DEBTORS - UPPER EAST REGION

NO.	NAME OF INSTITUTION	STUDENT DEBTORS	OTHER DEBTORS	STAFF DEBTORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	ZORKOR SENIOR HIGH SCHOOL	91,960.00	-	-	91,960.00
2	BOLGATANGA TECHNICAL INSTITUTE	69,346.17	413,654.60	429.00	483,429.77
3	BOLGATANGA GIRLS' SENIOR HIGH SCHOOL	-	-	-	-
4	ZUARUNGU SENIOR HIGH SCHOOL-BOLGATANGA	49,660.41	-	-	49,660.41
5	ZAMSE SENIOR HIGH/TECHNICAL SCHOOL	46,910.00	-	-	46,910.00
6	BINDURI COMMUNITY SENIOR HIGH SCHOOL	5,698.00	-	183.74	5,881.74
7	TEMPANE SENIOR HIGH SCHOOL	10,884.50	-	-	10,884.50
8	ZEBILLA SENIOR HIGH TECHNICAL SCHOOL	18,672.00	-	-	18,672.00
9	BAWKU SENIOR HIGH TECHNICAL SCHOOL	3,208.44	-	-	3,208.44
10	BAWKU TECHNICAL INSTITUTE	237,103.05	-	-	237,103.05
11	BAWKU SENIOR HIGH SCHOOL	32,243.90	252,521.61	-	284,765.51
12	GBEWAA COLLEGE OF EDUCATION	102,525.67	-	7,000.00	109,525.67
13	KONGO SENIOR HIGH SCHOOL	69,609.58	-	-	69,609.58
14	GOWRIE SENIOR HIGH TECHNICAL SCHOOL	17,131.40	12,557.74	-	29,689.14
15	KUSANABA SENIOR HIGH SCHOOL	48,520.40	-	-	48,520.40
16	ST. John's Interated Senior High/ Technical School- (Special)	4,781.90	114,041.70	-	118,823.60
17	Sandema Senior High School	206,693.23	1,666,922.52	4,315.03	1,877,930.78

18	Fumbisi Senior High/ Agric, School	57,490.78	-	1,000.00	58,490.78
19	O.L.L Girl's Senior High School	13,639.00	288,402.47	1,600.00	303,641.47
20	Sirigu Interated Senior High School	374,905.96	-	-	374,905.96
21	Paga Senior High School	2,965.00	120,000.00	-	122,965.00
22	Chiana Senior High School	29,787.50	-	-	29,787.50
23	Sandema Senior High / Technical School	19,057.00	116,043.20	-	135,100.20
24	St. Bernadette's Techical Institute	235.00	363,441.05	-	363,676.05
25	Navrongo Senior High School	4,117.76	304,806.48	-	308,924.24
26	Awe Senior High / Technical School	14,130.50	186,633.44	-	200,763.94
27	Mirigu Senior High School	1,625.00	16,546.16	-	18,171.16
28	Notre Dame Seminary-Senior High	198.00	-	-	198.00
29	St. John Bosco's College of Education,Navrongo	1,511,810.83	-	3,425.32	1,515,236.15
30	GBEOGO SCHOOL FOR THE DEAF	-	-	-	0.00
31	BONGO SENIOR HIGH SCHOOL	68,318.50	189,535.16	2,000.00	259,853.66
32	BOLGATANGA SENIOR HIGH SCHOOL	102,744.20	-	-	102,744.20
33	GAMBIBGO COM. DAY SCHOOL	-	-	-	0.00
34	WIAGA COM. DAY SCHOOL, SANDEMA	-	-	-	0.00
35	NURSING TRAINING COLLEGE, BOLGA	-	-	-	0.00
36	MIDWIFERY TRAINING SCHOOL, BOLGA	-	-	-	0.00

37	NURSING AND MIDWIFERY TRAINING COLLEGE ZUARUNGU	-	-	-	0.00
38	COMM. NURSING TRAINING SCHOOL, NAVRONGO	-	-	-	0.00
39	KANJARGA COM. DAY SENIOR HIGH	-	-	-	0.00
40	PRESBYTARIAN NURSES TRAINING COLLEGE, BAWKU	-	-	-	0.00
41	KUSANABA VOCATIONAL TRAINING INSTI.	37,099.00	-	-	37,099.00
42	NABANGO SEN. HIGH SCHOOL	-	-	-	0.00
43	YOUTH LEADERSHIP TRAINING INST. SANDEMA	-	-	-	0.00
	Total	**3,253,072.68**	**4,045,106.13**	**19,953.09**	**7,318,131.90**

APPENDIX 'UWR1' - SCHEDULE OF DEBTORS - UPPER WEST REGION

NO.	NAME OF INSTITUTION	STUDENTS DEBTORS	STAFF DEBTORS	OTHER DEBTORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Wa School for the Deaf	-	-	-	0.00
2	Queen of Peace Senior High School, Nadowli	-	-	-	0.00
3	Lassia Tuolu Senior High School, Lassia	-	-	-	0.00
4	NJA College of Education, Wa	100,132.31	6,500.00	246,505.16	353,137.47
5	McCoy College of Education, Nadowli	281,661.33	668.00	-	282,329.33
6	Wa Methodist School for the Blind	-	-	-	0.00
7	Funsi Senior High School, Funsi	19,328.00	-	28,275.86	47,603.86
8	Tumu Senior High/Technical School, Tumu	50,537.00	400.00	-	50,937.00
9	Hilla Liman Senior High School, Gwollu	40,510.90	-	68,252.00	108,762.90
10	Tumu College of Education, Tumu	216,010.89	-	2,925.00	218,935.89
11	Kanton Senior High School, Tumu	11,308.91	-	-	11,308.91
12	Lawra Senior High School	67,508.60	2,450.00	-	69,958.60
13	Ko Senior High School, Nandom	23,723.00	900.00	55,455.09	80,078.09
14	Jirapa Senior High School, Jirapa	6,770.00	500.00	266,922.00	274,192.00

15	Wa Technical Institute, Wa	3,264.22	-	-	3,264.22
16	Wa Senior High Technical School, Wa	50,229.20	-	94,135.72	144,364.92
17	Daffiama Senior High School, Daffiama	12,185.23	2,000.00	27,198.62	41,383.85
18	Eremon Senior High Technical School	54,125.80	-	269,253.42	323,379.22
19	Piina Senior High School, Piina	88,732.94	6,500.00	37,691.51	132,924.45
20	Nandom Senior High School, Nandom	42,397.70	-	-	42,397.70
21	Wa Senior High School, Wa	297,323.03	300.00	231,366.69	528,989.72
22	T.I Ahmadiyya Senior High School, Wa	65,411.64	1,000.00	-	66,411.64
23	Islamic Senior High School, Wa	28,947.25	13,276.50	-	42,223.75
24	St. Basilide's Tech./Vocational Inst., Kaleo	1,448.80	-	-	1,448.80
25	Kaleo Senior High Technical School, Kaleo	9,550.00	-	-	9,550.00
26	Birifoh Senior High School, Birifoh	1,740.00	-	-	1,740.00
27	St. John Vocational/ Technical Institute	130,913.11	21,200.00	13,685.80	165,798.91
28	Holy Family Senior High School, Hamile	15,076.00	-	60,390.00	75,466.00
29	Ullo Senior High School, Ullo	24,569.00	-	111,697.00	136,266.00
30	Northern Star SHS, Wa	-	-	-	0.00
31	Loggu SHS, Wa East	3,805.50	-	-	3,805.50
32	Jamait Al- Hidaya Islamic Girls SHS	9,993.31	-	-	9,993.31
33	Lambussie Community Day SHS	592.00	-	29,450.27	30,042.27

34	St. Augustine Senior High Technical School	4,413.80	-	-	4,413.80
35	St. Don Bosco Special School, Loho	-	-	65,035.80	65,035.80
36	Han Senior High School	21,253.36	-	-	21,253.36
37	St Francis Girls' SHS-Jirapa	90,028.97	-	261,623.35	351,652.32
38	Takpo Senior High School	1,821.30	-	-	1,821.30
	TOTAL	**1,775,313.10**	**55,694.50**	**1,869,863.29**	**3,700,870.89**

APPENDIX 'VR1' - SCHEDULE OF DEBTORS - VOLTA REGION

NO.	NAME OF INSTITUTION	STUDENT DEBTORS	OTHER DEBTORS	STAFF DEBTORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Abutia Senior High Technical School, Abutia	58,552.99	-	-	58,552.99
2	Adedome Senior High School, Adedome	65,447.91	1,500.00	-	66,947.91
3	Afadjato Senior High Technical School, Afadjato	31,578.48	-	-	31,578.48
4	Afife Senior High School, Afife	12,677.86	-	-	12,677.86
5	Agate Senior High School, Agate	24,862.38	-	-	24,862.38
6	Agotime Senior High School, Kpetoe	43,094.20	-	-	43,094.20
7	Akatsi College of Education, Akatsi	14,704.40	-	-	14,704.40
8	Akatsi Senior High Technical School, Akatsi	134,265.71	-	-	134,265.71
9	Akome Senior High Technical School	30,930.14	-	-	30,930.14
10	Amedzofe Technical Institute, Amedzope	8,427.00	-	-	8,427.00
11	Anfoega Senior High School, Anfoega	50,980.44	-	-	50,980.44
12	Anlo Afiadenyigba Senior High School, Afiadenyigba	753.99	-	-	753.99
13	Anlo Technical Institute, Anloga	170,067.25	-	-	170,067.25

14	Anloga Senior High School, Anloga	69,012.39	-	1,300.00	70,312.39
15	Atiavi Senior High Technical School, Atiavi	6,509.66	-	-	6,509.66
16	Avatime Senior High School, Avatime	31,259.72	-	500.00	31,759.72
17	Ave Senior High School, Ave-Dakpa	104,377.70	-	-	104,377.70
18	Avenor Senior High School, Avenor	12,779.19	-	-	12,779.19
19	Aveyime-Battor Senior High School, Aveyime	103,091.02	-	-	103,091.02
20	Awudome Senior Hign School, Tsito	679,351.67	-	-	679,351.67
21	Battor Senior High School, Battor	39,742.82	-	1,350.00	41,092.82
22	Bishop Herman College, Kpando	250,609.50	-	-	250,609.50
23	Comboni Technical Vocational Institute, Sogakofe	152,457.40	-	3,900.00	156,357.40
24	Community Inclusive Special School, Kpando		1,000.00	-	1,000.00
25	CYO Technical/Vocational Institute, Sovie	19,447.50	-	-	19,447.50
26	Dabala Senior High Technical School, Dabala	71,106.44	-	-	71,106.44
27	Dolo Senior High School, Dzolo	37,613.15	-	3,300.00	40,913.15
28	Dzodze-Penyi Senior High School, Dzodze	292,788.87	-	-	292,788.87
29	E. P. College of Education, Amedzofe	120,787.88	8,238.00	-	129,025.88
30	Gbi Kledzo Special School for the Intellectually Disabled, Kledzo		-	-	0.00
31	Hohoe E.P. Senior High School, Hohoe	437,849.05	-	-	437,849.05

32	Keta Business College, Keta	56,047.06	-	-	56,047.06
33	Keta Senior High Technical School, Kate	206,095.05	-	-	206,095.05
34	Klikor Senior High Technical School, Klikor	91,628.61	-	-	91,628.61
35	Kpando Senior High Technical School, Kpando	178,453.26	-	-	178,453.26
36	Kpando Senior High School, Kpando	308,965.08	-	-	308,965.08
37	Kpedze Senior High School, Kpedze	206,912.85	-	-	206,912.85
38	Kpeve Senior High Technical School, Kpeve	37,019.15	-	-	37,019.15
39	Likpe Senior High School, Likpe	46,687.15	250.00	-	46,937.15
40	Mafi-Kumase Senior High Technical School, Mafi-Kumase	39,301.69	-	-	39,301.69
41	Mawuko Girls Senior Hight School, Ho	105,819.70	53,638.90	-	159,458.60
42	Mawuli School, Ho	555,832.24	7,660.00	-	563,492.24
43	Mepe ST Kizito Senior High Technical School, Mepe	90,892.68	-	-	90,892.68
44	Nurses Training College, Ho	90,935.00	-	12,176.00	103,111.00
45	OLA Senior High School. Ho	499,867.67	23,245.81	6,045.00	529,158.48
46	Peki College of Education, Peki	736,487.69	32,835.50	-	769,323.19
47	Peki Senior High Technical School, Peki	206,209.71	-	-	206,209.71
48	Shia Senior High School, Shia	51,360.35	-	-	51,360.35
49	Sogakofe Senior High School, Sogakofe	299,845.63	6,561.00	-	306,406.63
50	Sokode Senior High School, Sokode	81,317.50	-	-	81,317.50

51	Some Senior High School, Agbozume	155,819.60	-	-	155,819.60
52	St. Catherine Seniorr High School, Agbakope	124,397.07	-	-	124,397.07
53	St. Francis College of Education, Hohoe	879,648.00	262,874.32	-	1,142,522.32
54	ST. Mary Seminary Senior High School, Lolobi	94,661.12	-	-	94,661.12
55	ST. Paul's Senior High School, Denu	464,738.62	-	-	464,738.62
56	St. Teresa's College of Education, Hohoe	1,200,832.39	2,975.00	-	1,203,807.39
57	Tanyigbe Senior High School, Tanyigbe	83,704.64	-	-	83,704.64
58	Taviefe Senior High School, Taviefe	171,470.50	-	-	171,470.50
59	The Three Kings Special School, Battor		-	-	0.00
60	Three Town Senior High School, Denu	62,559.46	-	-	62,559.46
61	Tongor Senior High Technical School, Tongor-Tsanakpe	11,667.21	17,000.00	1,500.00	30,167.21
62	Tsito Senior High Technical School, Tsito	8,831.00	-	2,804.60	11,635.60
63	Vakpo Senior High Technical School, Vakpo	120,341.57	-	-	120,341.57
64	Vapko Senior Hight School, Vakpo	109,518.56	-	-	109,518.56
65	Ve Senior High School, Ve-Koloenu	30,553.27	-	-	30,553.27
66	Volo Community Senior High School, Volo	54,593.86	-	-	54,593.86
67	Volta School of the Deaf, Hohoe		-	-	0.00
68	Volta Senior High School, Angloga-Agbledomi	4,500.00	-	-	4,500.00
69	Volta Technical School, Matse	16,702.00	-	-	16,702.00

70	Weta Senior High Technical School, Weta	44,975.10	3,100.00	-	48,075.10
71	Wovenu Senior High Technical School, Tadzewu	35,276.76	-	-	35,276.76
72	Zion College, Anloga	64,910.62	-	9,100.00	74,010.62
73	Ziope Senior High School, Ziope	4,551.34	31,899.00	-	36,450.34
	Total	**10,709,057.47**	**452,777.53**	**41,975.60**	**11,203,810.60**

APPENDIX 'WN1' - SCHEDULE OF DEBTORS - WESTERN NORTH

No.	Institution	Staff Debtors	Students Debtors	Other Debtors	Total
		GH¢	GH¢	GH¢	GH¢
1	Adjoafua Comm. Snr. High School	-	3,354.00	-	3,354.00
3	Asawinso Snr. High School	-	467,386.16	-	467,386.16
6	Bia Snr. High Tech. School	-	2,321.29	-	2,321.29

7	Bia Lamplighter College of Education	97,782.59	-	-	97,782.59
8	Bibiani Snr. High Tech. School	-	17,800.00	-	17,800.00
9	Bodi Snr. High School	-	8,991.00	-	8,991.00
10	Chirano Communty Day SHS	-	2,200.00	-	2,200.00
11	Dadieso Snr. High School	-	50,930.39	7,700.00	58,630.39
12	Enchi College of Education	-	245,523.39	-	245,523.39
13	Juaboso Snr. High School	-	97,792.56	-	97,792.56
16	Nana Brentu Snr. High Tech. School	8,680.41	-	-	8,680.41
17	Nsawora Edumafua Snr High School	7,510.00	-	-	7,510.00
18	Queens Snr. High School	-	9,628.43	-	9,628.43
19	Sefwi Akontombra Snr. High School	360.00	40,562.43	-	40,922.43
20	Sefwi Bekwai Snr. High School	-	74,591.01	-	74,591.01
21	Sefwi Wiawso Snr. High School	-	158,942.25	-	158,942.25
22	Sefwi Wiawso Snr. High Tech. School	-	19,044.75	-	19,044.75
23	Sefwi Wiawso Training College	43,204.00	606,676.71	6,894.78	656,775.49
24	St. Joseph Snr. High School	-	47,376.16	21,953.00	69,329.16
	TOTAL	**157,537.00**	**1,853,120.53**	**36,547.78**	**2,047,205.31**

APPENDIX 'WR1' - SCHEDULE OF DEBTORS - WESTERN REGION

No.	Institution	Staff Debtors	Students Debtors	Other Debtors	Total
		GH¢	GH¢	GH¢	GH¢
1	Adiembra Snr. High School	-	166,746.10	-	**166,746.10**
2	Ahantaman Girls' Snr. High School	-	29,666.53	-	**29,666.53**
3	Amenfiman Snr. High School	-	34,492.40	4,000.00	**38,492.40**
4	Annor Adjaye Snr. High School	-	21,205.32	-	**21,205.32**
5	Archbishop Porterr Girls' Snr. High	32,693.20	-	-	**32,693.20**
6	Asankrangwa Snr. High School	-	32,871.80	-	**32,871.80**
7	Asankrangwa Snr. High Tech. School	35,696.70	-	-	**35,696.70**
8	Axim Girls' Snr. High School	-	891.81	-	**891.81**
9	Baidoo Bonso Snr. High Tech. School	-	363,776.15	-	**363,776.15**
10	Benso Snr. High Tech. School	-	3,861.00	-	**3,861.00**
11	Bompeh Snr. High Tech. School	-	-	-	**-**
12	Bonzo Kaku Snr. High School	-	13,510.30	-	**13,510.30**
13	Catholic Special Vocational School	-	-	-	**-**
14	Charlotte Dolphyne Training Institute	-	43,152.58	-	**43,152.58**
15	Daboase Snr. High Tech. School	-	29,127.50	-	**29,127.50**
16	Diabene Snr. High Tech. School	-	119,072.99	-	**119,072.99**
17	Essiama Snr. High Tech. School	-	134,312.73	-	**134,312.73**
18	Fiaseman Snr. High School	-	20,524.00	1,767.90	**22,291.90**

19	Fijai Snr. High School	-	19,897.45	-	**19,897.45**
20	Ghana Snr. High Tech. School	37,284.68	-	-	**37,284.68**
21	Gwiraman Snr. High School	-	99,731.36	-	**99,731.36**
22	Half Assini Snr. High School	-	32,314.40	-	**32,314.40**
23	Holy Child Training College	7,714.50	15,374.39	-	**23,088.89**
24	Huni Valley Snr. High School	-	260,950.11	-	**260,950.11**
25	Kikam Technical Institute	-	6,299.40	-	**6,299.40**
26	Manso Amenfi Snr High School	-	-	-	**-**
27	Mpohor Snr. High School	-	698.20	-	**698.20**
28	Nkroful Agric. Snr. High School	-	88,173.87	-	**88,173.87**
29	Nsein Snr. High School	-	116,232.35	-	**116,232.35**
30	Prestea Snr. High Tech. School	-	31,729.86	-	**31,729.86**
31	Sankor Senior High School	-	-	-	**-**
32	Sekondi College	-	219,656.57	-	**219,656.57**
33	Sekondi Sch. for the Deaf, Inchaban	-	-	-	**-**
34	Sekondi Methodist Snr High School	-	90,725.65	4,225.72	**94,951.37**
35	Shama Snr. High School	33,000.05	-	-	**33,000.05**
36	St. Augustine's Snr. High School	-	33,681.90	-	**33,681.90**
37	St. John's Snr. High School	-	6,345.40	-	**6,345.40**
38	St. Mary's Boy's Snr. High School	-	90,752.94	-	**90,752.94**
39	Takoradi Snr. High School	519.45	-	-	**519.45**
40	Takoradi Technical Institute	-	48,020.34	-	**48,020.34**

41	Tarkwa Snr. High School	-	34,695.07	4,060.00	**38,755.07**
42	Tarkwa Nursing & Midwifery Training College	-	39,488.00	-	**39,488.00**
43	Twin City Special School	-	-	-	**-**
44	Uthman Bin Affan Islamic S.H.S	-	12,301.92	-	**12,301.92**
45	Youth Leadership & Skills Training Institute - Abura	-	8,741.00	-	**8,741.00**
	TOTAL	**146,908.58**	**2,269,021.39**	**14,053.62**	**2,429,983.59**

APPENDIX 'AH2' - SCHEDULE OF CREDITORS - AHAFO REGION

NO.	INSTITUTION	STUDENT CREDITORS	SUNDRY CREDITORS	TOTAL
		GH¢	GH¢	GH¢
1	Acherensua SHS	-	30,888.54	30,888.54
2	Ahafoman SHS	-	4,532.00	4,532.00
3	Boakye Tromo SHS	-	61,983.00	61,983.00
4	Bomaa SHS	-	24,730.00	24,730.00
5	Derma Community Day SHS	-	426.00	426.00
6	Gyamfi Kumanini SHS	938.00	-	938.00

7	Heidiem SHS	-	43,747.41	43,747.41
8	Kukuom Agric SHS	-	83,481.04	83,481.04
9	Mim SHS	-	11,862.90	11,862.90
10	OLA Girls SHS	-	8,673.00	8,673.00
11	Presby SHS Bechem	-	8,549.80	8,549.80
12	Samuel Otoo Presby-Techimantia	-	75,690.00	75,690.00
13	Sankore SHS	-	28,110.60	28,110.60
14	School for the Deaf	-	72,332.70	72,332.70
15	Serwaa Kesse Girls SHS	-	2,754.80	2,754.80
16	ST. Joseph College of Education	-	39,808.72	39,808.72
17	Yamfo Anglican SHS	-	4,518.08	4,518.08
	Total	**938.00**	**502,088.59**	**503,026.59**

APPENDIX 'ASH2' - CREDITORS SCHEDULE - ASHANTI REGION

NO.	NAME OF INSTITUTION	STUDENTS CREDITORS	OTHER CREDITORS	TOTAL
		GH¢	GH¢	GH¢
1	Achinakrom Snr High Sch.	-	78,326.26	78,326.26
2	Adanwomase Snr High Sch.	-	256,270.58	256,270.58
3	Adobewura Community Senior High Scool	-	-	-
4	Adu Gyamfi Snr. High Sch.	1,490.00	-	1,490.00
5	Adugyama Senior High School	-	15,608.50	15,608.50
6	Aduman Snr. High School	10,495.30	-	10,495.30
7	Adventist Girls Snr. High Sch, Ntonso	2,032.00	38,157.18	40,189.18
8	Adventist Senior High School kumasi- Bantama	-	-	-
9	Afia Kobi Girls Snr High Sch.	711.55	-	711.55
10	Agogo Presby College of Education	11,387.93	-	11,387.93
11	Agogo State Snr High Sch.	-	-	-
12	Agona Snr. High Techn. Sch.	-	10,311.73	10,311.73
13	Agric-Nzema SHS	1,000.00	90,647.00	91,647.00
14	Akrofuom Snr High Techn. Sch.	30.00	13,413.65	13,443.65
15	Akrokerri Training College	-	#REF!	#REF!

16	Akumadan Snr Sch.	-	704,202.50	704,202.50
17	Akwasi Awobaa SHTS	-	38,736.47	38,736.47
18	Al-Zhariya Islamic Snr High Sch, Kumasi	-	1,450.00	1,450.00
19	Amaniampong Snr High Sch.	-	37,357.60	37,357.60
20	Anglican Snr. High Sch., kumasi	6,185.40	-	6,185.40
21	Antoa Snr High School	-	-	-
22	Armed Forces Snr High. Tech Sch.	-	-	-
23	Asanteman Snr. High Sch	7,729.15	-	7,729.15
24	Asare Bediako Snr High Tech Sch.	-	42,486.41	42,486.41
25	Ashanti School For The Deaf	-	53,194.54	53,194.54
26	Asuoso SHS	-	221,957.74	221,957.74
27	Atwima Kwanwoma Snr High School	-	-	-
28	Banka Community Snr High Sch.	-	8,383.00	8,383.00
29	Bankoman Snr High Sch	-	-	-
30	Barekese Snr High Sch.	1,066.30	12,398.82	13,465.12
31	Beposo Snr. High Techn. School	1,538.70	50,685.46	52,224.16
32	Bodomase Snr High Techn School	-	12,985.00	12,985.00
33	Bodwesango Snr High Sch.	-	-	-
34	Bonwire Snr High Sch.	-	-	-

35	Bosome Freho Snr. High Techn Sch	1,617.80	-	1,617.80
36	Christ The King Snr High Sch.	-	-	-
37	Collins Snr. High Sch.	-	-	-
38	Dadease Agric Snr High Sch.	8,489.70	133,228.50	141,718.20
39	Denyaseman Catholic SHS - Poano	-	59,886.90	59,886.90
40	Dompoase Snr. High Sch.	6,622.03	18,579.04	25,201.07
41	Dwamena Akenten Snr High Sch.	27,866.34	77,691.36	105,557.70
42	Effiduase Snr High Techn School	4,934.44	218,280.97	223,215.41
43	Effiduase Snr. High Comm. Sch.	-	49,725.60	49,725.60
44	Ejisu Snr High Techn. School	5,390.00	38,788.00	44,178.00
45	Ejisuman Snr. High School	-	12,129.01	12,129.01
46	Ejuraman Snr. High School.	-	-	-
47	Esaase Bontefufuo Snr High Techn School	-	10,362.92	10,362.92
48	Garden City Special School	18,496.95	27,885.00	46,381.95
49	Ghana Muslim Mission Sen High School	-	-	-
50	Gyaama Pensan Snr High Techn. Sch.	53.00	-	53.00
51	Islamic Snr High Sch	-	-	-
52	Jachie Pramso Snr High Sch.	-	28,914.78	28,914.78
53	Jacobu Snr High Sch	1,032.14	18,094.20	19,126.34

54	Juaben Snr. High Sch.	-	-	-
55	Juaso Snr. High Sec. School	-	-	-
56	KNUST Snr. High Sch.	-	-	-
57	Kofi Agyei Snr High Tech. Sch.	-	32,215.70	32,215.70
58	Kofiase Adventist Senior High School	-	-	-
59	Konadu Yiadom Snr High Sch.	-	11,883.00	11,883.00
60	Konongo Odumasi Snr High Sch.	-	-	-
61	Krobea Asante Tech/Voc. Inst.	117,643.48	62,615.27	180,258.75
62	Kumasi Academy	-	5,389.50	5,389.50
63	Kumasi Girls Snr. High Sch.	670.00	-	670.00
64	Kumasi Snr High Sch.	-	-	-
65	Kumasi Snr. High Techn School.	1,202.50	11,281.00	12,483.50
66	Kumasi Techn. Institute	-	117,615.86	117,615.86
67	Kumasi Wesley Girls Snr. High Sch.	11,653.42	-	11,653.42
68	Mabang Snr High Technical School	-	18,489.90	18,489.90
69	Mampong Techn. Teachers Trg. Col.	-	18,489.90	18,489.90
70	Mankranso Snr High Techn. Sch.	-	186,474.70	186,474.70
71	Manso Adubia Snr High Sch.	-	-	-
72	Mansoman Snr. High Sch.	1,918.36	197,093.91	199,012.27

73	Methodist Senior High Techn school- Sabronum	45,692.92	37,781.12	83,474.04
74	Methodist Techn. Inst.	-	52,277.81	52,277.81
75	Mpasatia Snr High Techn. Sch.	-	4,337.00	4,337.00
76	Namong Snr High Techn Sch.	-	-	-
77	New Edubiase Snr High Sch.	-	15,995.00	15,995.00
78	Nkawie Snr High Techn Sch.	-	-	-
79	Nkenkaasu Snr. High School	1,764.80	-	1,764.80
80	Nsutaman cath. Snr. High Sch.	7,440.40	20,239.00	27,679.40
81	Nyinahin Catholic Snr High School.	1,455.60	-	1,455.60
82	Obuasi Snr. High Techn. School.	-	10,272.90	10,272.90
83	Offinso College of Education	-	-	-
84	Ofoase Kokoben Snr High School	-	59,150.00	59,150.00
85	Ofoase Snr. Tech. Sch.	120,096.00	#REF!	#REF!
86	Okomfo Anokye Snr High Sch.	-	-	-
87	Opoku Agyemang Senior High Technical School	1,658.50	-	1,658.50
88	Opoku Ware Snr. High Sch.	-	39,553.72	39,553.72
89	Oppong Memorial Snr. High Sch.	-	-	-
90	Osei Adutwum Senior High Sch	-	-	-
91	Osei Kyeretwie Snr High school	43,065.80	67,900.49	110,966.29

92	Osei Tutu Snr High Sch.	6,389.20	21,785.82	28,175.02
93	Otumfuo Osei Tutu II College, Tetrem	-	-	-
94	Owerriman Snr. High Sch.	-	-	-
95	Parkoso Senior High School	73,037.26	405,656.01	478,693.27
96	Prempeh College	929.67	-	929.67
97	Presby Snr. High Sch, Bompata	13,938.60	-	13,938.60
98	Presby Snr. High Sch, Kwamang	-	105,941.75	105,941.75
99	S. D. A. Snr High School, Ksi	47,369.70	-	47,369.70
100	Sakafia Senior High School	38,139.62	376,699.55	414,839.17
101	SDA Snr. High Sch, Agona	2,365.20	-	2,365.20
102	SDA Snr. High Sch, Bekwai	-	-	-
103	Sekyedumase Snr High Sch.	-	-	-
104	Serwaa Nyarko Girls Snr High Sch.	-	20,731.10	20,731.10
105	Seventh Day Adventist College, Agona	51.34	7,600.00	7,651.34
106	Simms Snr. High Comm. Sch.	24,420.46	80,647.80	105,068.26
107	St Michael's Community Snr. High Sch.	-	-	-
108	St Monica's Snr High Sch, Mampong	51.25	-	51.25
109	St. Georges Cath. Snr. High. Techn School	-	291,587.73	291,587.73
110	St. Hubert Seminary Snr. High Sch.	-	-	-

111	St. Jerome Snr High Sch - Abofour	-	2,769.30	2,769.30
112	St. Joseph Sem. Snr. High Sch. Mampong	3,199.70	188,359.18	191,558.88
113	St. Joseph's Snr High Sch, Ahwiren	-	25,263.00	25,263.00
114	St. Louis Snr High SCh.	13,265.50	8,098.18	21,363.68
115	St. Louis Training College	-	-	-
116	St. Mary's Girls Senior High School, Konongo	-	-	-
117	St. Michael's Techn/Vocational Ins, Pramso	-	-	-
118	St. Monicas Trg. College, Mampong	13,123.08	0.10	13,123.18
119	St. Sebastian Cath. Snr. High Techn	-	22,480.55	22,480.55
120	T.I Ahmadiyya Snr. High Sch, Asokore.	-	-	-
121	T.I Ahmadiyya Snr. High Sch, Fomena	-	13,064.20	13,064.20
122	T.I Ahmadiyya Snr. High Sch, Kumasi	-	185,750.95	185,750.95
123	Tawheed Senior High School	-	-	-
124	Tepa Senior High School	-	-	-
125	Tijjaniya Senior High School	-	-	-
126	Toase Snr High Sec. Sch.	2,383.80	7,345.00	9,728.80
127	Tweapease SHS	1,101.55	-	1,101.55
128	Tweneboah Kodua Snr. High School	-	-	-
129	Wesley College	4,717.41	13,686.59	18,404.00

130	Wesley Snr High Sch, Bekwai	284.90	839.30	1,124.20
131	Wesley Snr High Sch, Konongo	-	-	-
132	Wiafe Akenten Preby SHS	936.92	-	936.92
133	Yaa Asantewaa Girls Snr High Sch.	8,999.80	12,480.06	21,479.86
	Total	**652,580.52**	**5,318,395.05**	**5,970,975.57**

APPENDIX 'BE2' - SCHEDULE OF CREDITORS - BONO EAST REGION

No.	Institution	Student Creditors	Sundry Creditors	Other Creditors	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Abeaseman Community Day Senior High School	-	-	-	-
2	Akumfi Ameyaw Senior High Technical School	1,251.50	94,022.51		95,274.01
3	Amantin Senior High School	-	-	-	
4	Atebubu College of Education	-			-
5	Atebubu Senior High School	-	25,713.95	-	25,713.95
6	Busunya Senior High School	-	-	-	-
7	Dega Senior High School	-	-	-	-
8	Guakro Effah Senior High School	-	13,000.00	-	13,000.00

9	Jema Senior High School	-	16,620.00		16,620.00
10	Kajaji Senior High School	-	-	-	-
11	Kesse Basahyia Senior High School	1,703.00	2,621.90	-	4,324.90
12	Kintampo Senior High School	-	-	-	-
13	Krobo Senior High School	126.00		-	126.00
14	Kwabre Senior High School	-	-	-	0.00
15	Kwame Danso Senior High Tech. School	-	-	-	0.00
16	Kwarteng Ankomah Senior High School	-	-	-	0.00
17	Mount Camel Senior High School	-	-	-	0.00
18	Nkoranza Senior High/Technical School	-	-	-	0.00
19	Nkoranza Technical Institute	-		-	0.00
20	Osei Bonsu Senior High School	-	27,899.12	-	27,899.12
21	Prang Senior High School	-	-	-	0.00
22	Shalom Special School - Nkoranza	-	-	-	0.00
23	St Francis Seminary Senior High School	-	600.00	-	600.00
24	Techiman Senior High School	923.35	-	134,888.08	135,811.43
25	Tuobodom Senior High School	-	-	-	0.00
26	Yeboah Asuama Senior High School	-	42,098.21	-	42,098.21
27	Yeji Senior High School	-	6,596.30	-	6,596.30
28	Gyarko Community Day Senior High School, Techiman	-	-	-	0.00
	Total	**4,003.85**	**229,171.99**	**134,888.08**	**368,063.92**

APPENDIX 'BR2' - SCHEDULE OF CREDITORS - BONO REGION

NO	INSTITUTION	STUDENT CREDITORS	SUNDRY CREDITORS	OTHER CREDITORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Badu Senior High Tech. School		6,990.09		6,990.09
2	Bandaman Senior High Tech. School		12,049.44		12,049.44
3	Berekum College of Education		809,606.99		809,606.99
4	Berekum Presby SHS		1,510.00		1,510.00
5	Berekum SHS				-
6	Chiraa SHS	3,498.80	-	-	3,498.80
7	Diamono SHS-Duadaso	-	-	-	-
8	Donbosco Taechnical Institute		524.00		524.00
9	Dormaa Senior High School	11,036.20			11,036.20
10	Drobo SHS	-	4,716.71	-	4,716.71
11	Duadaso NO 1 SHS Tech. School	-	-	-	-
12	Goka Senior High Tech. School		1,000.00		1,000.00
13	Istiqaama SHS	-	-	-	-
14	Jinijini SHS				-
15	Koase SHS	-	6,645.00	-	6,645.00

16	Mansen SHS	-	2,813.10	-	2,813.10
17	Menji SHS		14,761.84		14,761.84
18	Methodist SHS/ Tech.- Biadan				-
19	Nafana Presby SHS	59.40	-	-	59.40
20	Nkoranman SHS	-	-	-	-
21	Nkrankwanta SHS/Tech		15,171.80		15,171.80
22	Nkyeraa SHS	-	-	-	-
23	Notre Dame Girls SHS		30,817.85		30,817.85
24	Nsawkaw State SHS	-	28,053.20	-	28,053.20
25	Odomaseman SHS		1,177.20	42,550.62	43,727.82
26	Our Lady of Providence Girls SHS	-	12,632.70	-	12,632.70
27	Sacred Heart SHS		6,617.62		6,617.62
28	Salvation Army SHS Tech.				-
29	SDA SHS		1,936.57		1,936.57
30	St Augustine's SHS				-
31	ST. Ambrose College of Education		146,025.58		146,025.58
32	ST. Anns Girls SHS-Sampa	-	-	-	-
33	ST. James Seminary		11,934.74		11,934.74
34	Sumaman SHS	-	-	-	-
35	Sunyani Methodist Technical Institute		9,169.21		9,169.21
36	Sunyani SHS			-	-

37	Twene Amanfo SHS/Tech.		34,069.51		34,069.51
38	Wamanafo SHS. Tech. Sch.	-	3,588.00	-	3,588.00
39	Wenchi Methodist SHS	-	-	-	-
	Total	**14,594.40**	**1,161,811.15**	**42,550.62**	**1,218,956.17**

APPENDIX 'CR2' - CREDITORS SCHEDULE - CENTRAL REGION

No.	**Institution**	**Student Creditors**	**Supply Creditors**	**Other Creditors**	**TOTAL**
		GH¢	**GH¢**	**GH¢**	**GH₵**
1	Abaase Technical Institute		16644.49		16,644.49
2	Abakrampa Senior High/Tech School	-	13,257.10	-	13,257.10
3	Abeadze State College	-	49,037.60	-	49,037.60
4	Aburaman Senior High School	-	142,200.11	-	142,200.11
5	Academy of Christ the King Senior High School		-		-
6	Adankwaman Senior High School		91,036.34		91,036.34
7	Adisadel College		340,412.65		340,412.65
8	Aggrey Mem. Zion Sch.		1,601,617.37		1,601,617.37
9	Agona Fankobaa SHS	-	-	-	-
10	Akyin SHS	-	28,095.77	-	28,095.77
11	Apam SHS		829,324.20	-	829,324.20
12	Assin Manso Senior High School	-	710,701.19		710,701.19
13	Assin North Senior High School	-	103,498.35		103,498.35
14	Assin Nsuta Senior High School		332,807.24		332,807.24
15	Assin State College	-	119,887.15	-	119,887.15
17	Asuansi Technical Institute		-		-

18	Awutu Winton S.H.S	-	-	-	-
19	Ayanfuri Senior High School		-	-	-
20	Bawjiase S.H.S		53,473.10		53,473.10
21	Besease senior High Sch.	-	110,893.66	-	110,893.66
22	Brakwa SHTS	-	15,970.20	-	15,970.20
23	Breman Asikuma SHS	-	-	-	-
24	Cape Coast Technical Inst		203,358.24		203,358.24
25	Cape Coast School for the Deaf		82,370.54		82,370.54
26	Diaso Senior High School	-	25,459.41	-	25,459.41
27	Dunkwa Senior High Technical School	-	347,651.85	-	347,651.85
28	Edinaman Senior High School	-	812,978.62	-	812,978.62
29	Efutu Senior High Technical School	-	149,287.38	-	149,287.38
30	Eguafo Abrem Senior High School	-	187,092.98	-	187,092.98
31	Ekumfi T. I. Ahmadiyya SHS	-	65,344.47	-	65,344.47
32	Enyamaim Comm. SHS	-	-	-	
33	Enyan Denkyira SHS		340,405.00	-	340,405.00
34	Fettehman SHS	-	137,718.36	-	137,718.36
35	Foso College of Education	-	1,506,066.92	-	1,506,066.92
36	Ghana National College	-	497,604.17	-	497,604.17
37	Gomoa Gyaman SHS	-	-	-	-
38	Gomoa Senior High Technical		-		-
39	Gyaase Senior High School	-	195,134.46	-	195,134.46
40	Hemang Senior High Technical	0	144,690.66	0.00	144,690.66
41	Holy Child School		701,572.88		701,572.88
42	John Evans Atta-Mills SHS	-	-	-	
43	Jukwa Secondary Technical School	0	536,721.19	0.00	536,721.19
44	Komenda College of Education	-	893,368.63	1,855,967.52	2,749,336.15
45	Komenda Senior High Technical School	-	69,361.08	-	69,361.08
46	Kwanyako SHTS	-	139,419.93	-	139,419.93

47	Kwegyir Aggrey SHTS		38,186.50		38,186.50
48	Mando Snr, High Tech, Sch.	-	17,440.00	-	17,440.00
49	Mankessim Snr. High Tech. Sch.	-	775,297.89	-	775,297.89
50	Methodist SHS	-	215,570.58	-	215,570.58
51	Mfanstipim School	-	1,000,177.87	32,419.65	1,032,597.52
52	Mfantseman senior High sch.	-	-	-	
53	Moree Senior High Tech School		66,033.19	-	66,033.19
54	Morkwa Senior High School	-	-	-	-
55	Mozano SHS	-	110,326.28	-	110,326.28
56	Namawura SHS	-	6,132.00	-	6,132.00
57	Nsaba Presby SHS	-	410,266.95	-	410,266.95
58	Nyakrom SHTS	-	395,744.14	78.00	395,822.14
59	Nyankumasi Ahenkro Senior High Sch	-	246,204.38	-	246,204.38
60	Obiri Yeboah Senior High School		268,447.61		268,447.61
61	Obrachire S.H.T.S	-	-	-	-
62	Odoben SHS	-	116,138.00	-	116,138.00
63	Odupong S.H.S	50,853.50	6,241.80	-	57,095.30
64	Oguaa Senior High (Tech) School	-	81,685.44	-	81,685.44
65	Postin T.I Ahmadiyya SHS	-	423,910.68	-	423,910.68
66	School for the Deaf	-	82,370.54	-	82,370.54
67	Senya S.H.S		66,467.24		66,467.24
68	Siddiq SHS	-	106,865.61	-	106,865.61
69	St. Augustine's College	-	12,771.00	-	12,771.00
70	Swedru School of Business		1,539,609.47		1,539,609.47
71	Swedru Snr. High Sch.		-		-
72	Twifo Praso Senior High School	27,331.39	6,300.88	0.00	33,632.27
73	University Practice Snr High School		566,874.57		566,874.57
74	Wesley Girls Senior High School	-	23,658.00	-	23,658.00
75	Winneba S.H.S	-	-	-	-

	78,184.89	**18,177,183.91**	**1,888,465.17**	**20,143,833.97**

APPENDIX 'ER2' - SCHEDULE OF CREDITORS - EASTERN REGION

No	**INSTITUTION**	**STUDENT CREDITORS**	**OTHER CREDITORS**	**SUNDRY CREDITORS**	**TOTALS**
		GH¢	**GH¢**	**GH¢**	**GH¢**
1	Aburi Girl's Snr High Sch-Aburi	55,418.35	1,700.00	18,129.80	75,248.15
2	Adonten Snr. High Sch-Aburi	47,077.19	-	-	47,077.19
3	Asamankese Snr High Sch-Asamankese	-	-	559,684.57	559,684.57
4	Abetifi Technical Institute, Abetifi	570.86	-	75,856.41	76,427.27
5	Abuakwa State College-Kibi	7,000.89	-	-	7,000.89
6	Achiase Snr High Sch-Achiase	193,620.28	-	-	193,620.28
7	Adjena Snr High Tech. Sch-Adjena	2,073.74	150.00	120,090.17	122,313.91
8	Akim Swedru Snr High Sch	46,745.37	-	-	46,745.37
9	Akokoaso Snr High Sch, Akokoaso	-	-	-	-
10	Akro Snr High Sch- Odumase	2,480.66	36,799.49	113,683.00	152,963.15
11	Akroso Snr High Sch- Akim Akroso	613.80	-	323,975.00	324,588.80
12	Akwamuman Snr High Sch-Akosombo	32,235.22		13,844.43	46,079.65
13	Akwatia Technical Institute-Akwatia	12,424.52	358.26	325,514.15	338,296.93
14	Amankwakrom Fisheries & Agric Tech. Inst.-	15,291.00	-	-	15,291.00

15	Anglican Snr High Tech Sch-Kwabeng	34,501.05	-	73,908.66	108,409.71
16	Anum Apapam Com'ty Day Snr High Sch	17.45		8,806.50	8,823.95
17	Anum Presby Snr High Sch-Anum	9,237.02	66,319.20	215,907.20	291,463.42
18	Apeguso Snr High Sch-Apeguso	3,446.10	1,050.00	22,587.23	27,083.33
19	Aperade Snr High /Tech School	249.05	-	-	249.05
20	Asafo Akim Snr High Sch-Asafo Akim	17,872.80	-	-	17,872.80
21	Asesewa Snr High Sch-Asesewa	16,838.66	-	-	16,838.66
22	Asuom Snr High Sch-Asuom	26,804.41	-	27,568.70	54,373.11
23	Attafua Snr High Tech.-Akim Oda	9,354.20	-	25,052.00	34,406.20
24	Atweaman Snr High Sch-Akim Manso	6,957.62	-	245,597.39	252,555.01
25	Ayirebi Snr High Sch- Ayirebi	1,663.50	12,929.93	-	14,593.43
26	Benkum Snr High Sch-Larteh	-	21,925.00	39,610.78	61,535.78
27	Bepong Senior High School	-	-	345,685.43	345,685.43
28	Boso Snr High Tech. Sch-Boso	6,695.78	-	131,608.39	138,304.17
29	Community Health Nurses Training School	83,897.90	229,755.03	-	313,652.93
30	Demonstration Sch. for the Deaf-Mampong	-	-	-	-
31	Donkorkrom Agric Snr High Sch	4,677.88		59,661.98	64,339.86
32	Diaspora Girls Snr. High School	-	-	55,078.40	55,078.40
33	Fodoa Snr High School	4,006.33	-	8,449.90	12,456.23

34	Ghana Snr High Sch-Koforidua	12,309.66	47,660.15	706,709.87	766,679.68
35	H'Mount Senai Snr High Sch-Akropong	16,290.53	-	167,275.94	183,566.47
36	Islamic Girl's Snr High Sch- Suhum	281.30	-	-	281.30
37	J.G. Knol Voc/Tech Sch-Adukrom	118.60	-	27,593.20	27,711.80
38	Kade Snr High Tech Sch-Kade	32,095.00		9,943.50	42,038.50
39	Kibi Snr High Tech. Sch-Kibi	20,361.70		69,991.95	90,353.65
40	Klo Agogo Snr High Sch-Agogo	258.00		36,577.90	36,835.90
41	Koforidua Snr High Tech Sch-Koforidua	29,081.73	7,835.00	60,456.00	97,372.73
42	Koforidua Tech. Institute-Koforidua	28,361.82		3,470.00	31,831.82
43	Krobo Girl's Presby Snr High Sch-Odumase	20,591.47	-	-	20,591.47
44	Kwahu Ridge Snr High Sch-Obo Kwahu	-	-	327,025.42	327,025.42
45	Kwahu Tafo Snr High Sch-	109.33	-	177,267.81	177,377.14
46	Kwaobaah Nyanoah Com'ty Day Snr High Sch	17,903.00		3,116.00	21,019.00
47	Maame Krobo Day Snr High School	217.50	-	11,845.00	12,062.50
48	Mangoase Snr High Sch	182,615.11	187.00		182,802.11
49	Manya Krobo Snr High Sch-Odumase	40,452.92	-	600,370.81	640,823.73
50	Mem-Chemfre Com'ty Snr High Tech Sch	-	-	-	-
51	Methodist College of Education - Akim Asene-Aboabo	24,979.70	872.36	160,048.20	185,900.26
52	Methodist Girl's Snr High Sch-Mamfe	192,793.34		11,910.00	204,703.34

53	Methodist Snr High Sch-Oyoko Koforidua	88,392.64	3,570.00		91,962.64
54	Methodist Snr High Tech School- Akuse	16,065.21	-	88,472.00	104,537.21
55	Mpraeso Snr. High School	80,480.36	2,580.00	52,939.81	136,000.17
56	MT. Mary College of Education-Somanya	12,264.80		99,539.53	111,804.33
57	New Abirim/Afosu Snr High Sch	21,465.40	-	4,783.00	26,248.40
58	New Juaben Snr High Sch-Koforidua	19,984.86	6,750.00	16,960.00	43,694.86
59	New Nsutam Snr High Sch- Nsutam	2,267.13	-	-	2,267.13
60	Nifa Snr High Sch-Adukrom	19,296.41	-	-	19,296.41
61	Nkawkaw Snr High Sch	18,560.90	1,400.00	34,007.00	53,967.90
62	Nkwatia Presby Snr High Sch	1,824.50	-	787,303.52	789,128.02
63	Nsawam Snr High Sch-Nsawam	8,683.80	-	-	8,683.80
64	Oda Snr High Sch-Akim Oda	28,385.43	-	776,227.59	804,613.02
65	Ofori Panin Snr High Sch-Kukurantumi	55,436.64		2,520.00	57,956.64
66	Okuapeman Snr High Sch-Akropong	15,365.96	-	-	15,365.96
67	Oti Boateng Senior High School	12,063.60	0	684492.27	696,555.87
68	Pentecost Snr High Sch-Koforidua	0	0	0	-
69	Pope John Snr High Sch-Koforidua	6,915.40	0	333,659.67	340,575.07
70	Presby College of Education-Akropong	32,460.00		281,091.97	313,551.97
71	Presby College of Education-Kibi	26,421.41	-	-	26,421.41

72	Presby Snr High Sch-Kwahu Abetifi	11,616.80	-	-	11,616.80
73	Presby College of Education Abetifi Kwahu	10,303.71			10,303.71
74	Presby Snr High Sch-Adeiso	5,005.55	-	-	5,005.55
75	Presby Snr High Tech. Sch-Aburi	5,656.18	-	121,362.10	127,018.28
76	Presby Snr High Sch-Begoro	2,853.02	0	15,682.30	18,535.32
77	Presby Snr High Sch-Mampong	61,034.00	14,610.00	770,737.68	846,381.68
78	Presby Snr High Sch-Osino	10,699.38	0	0	10,699.38
79	Presby Snr High Tech. Sch-Kraboa Coaltar	3,381.00	0	170,366.20	173,747.20
80	Presby Snr High Tech. Sch-Adukrom	-	-	33,774.00	33,774.00
81	Presby Snr High Tech. Sch-Larteh	3,008.91	-	158,345.00	161,353.91
82	Presby Snr High School - Suhum	26,579.12	-	-	26,579.12
83	Presby Women College of Education-Aburi	519.00	-	74,416.64	74,935.64
84	Salvation Army Snr High Sch-Akim Wenchi	60,566.56	-	36,366.14	96,932.70
85	Saviour Snr. High Sch-Osiem	15,056.10	-	-	15,056.10
86	S.D.A. College of Education - Asokore	125,677.96	-	263,789.28	389,467.24
87	S.D.A Snr High Sch-Asokore-Koforidua	1,300.10	-	-	1,300.10
88	S.D.A Snr High Sch-Akim Sekyere	-	-	71,679.34	71,679.34
89	School for the Blind-Akropong	-	-	-	-
90	School for the Deaf - Koforidua	4,078.00	-	3,187.94	7,265.94

91	Sec/ Tech. Sch for the Deaf- Akuapim Mampong	7,763.00	-	-	7,763.00
92	ST. Dominic Snr High Tech.-Pepease	1,508.36	-	147,074.61	148,582.97
93	ST. Fidelis Snr High Sch-Tease	6,182.46	3,748.50	66,319.80	76,250.76
94	ST. Francis Snr High Tech-Akim Oda	7,157.45	-	-	7,157.45
95	St. Joseph Tech. Inst.-Kwahu Tafo	-	1,230.00	-	1,230.00
96	ST. Martins Snr High Sch-Nsawam	9,892.68	-	28,918.00	38,810.68
97	ST. Mary Girl's Voc/Tech. Inst.-Adeemmra	27.52	-	-	27.52
98	ST. Michael Snr High Sch-Akoase	394.90	-	-	394.90
99	ST. Paul's Tech. Inst.-Kukuruantumi	1,215.10	3,720.00	-	4,935.10
100	ST. Pauls Senior High School- Asakraka	29,552.33	-	6.99	29,559.32
101	ST. Peter's Snr High Sch-Nkwatia	15,360.40	9,491.00	163,644.00	188,495.40
102	ST. Roses Snr High Sch-Akwatia	13,591.36	-	56,670.00	70,261.36
103	ST. Stephen's Snr High/Tec Sch-Asiakwa	16,142.69	-	28,520.00	44,662.69
104	ST. Thomas Snr High/ Tech Sch-Asamankese	-	-	11,915.00	11,915.00
105	Suhum Snr High Tech. Sch-Suhum	48,454.95	9,183.00	359,899.29	417,537.24
106	Takrowase Senior High School	199.00	-	-	199.00
107	Unit School for the Deaf-Kibi	-	-	-	-
108	W.B.M Snr High Sch-Old Tafo	-	0.52	-	0.52
109	Yilo Krobo Snr High Sch-Somanya	1,506.20	-	-	1,506.20

TOTAL	**2,233,210.58**	**483,824.44**	**10,928,572.36**	**13,645,607.38**

APPENDIX 'GAR2' - SCHEDULE OF CREDITORS - GREATER ACCRA REGION

No.	**Name of Institution**	**Supply Creditors**	**Students Creditors**	**Other Creditors**	**Total**
		GH¢	**GH¢**	**GH¢**	**GH¢**
1	Accra Academy	43,049.45	199.78	15,000.00	**58,249.23**
2	Accra College of Education	-	110,872.72	6,656.70	**117,529.42**
3	Accra High School	36,784.24	3,036.50	-	**39,820.74**
4	Accra Girls Senior High School	42,494.36	-	-	**42,494.36**
5	Accra Technical Training Centre	192,085.85	-	-	**192,085.85**
6	Accra Wesley Girls Senior High School	54,000.00	-	-	**54,000.00**
7	Achimota Basic School	-	-	-	**-**
8	Achimota Senior High School	237,436.33	75,777.79	-	**313,214.12**
9	Ada College of Education		25,922.55	365.66	**26,288.21**
10	Ada Senior High School	-	2,826.50	-	**2,826.50**
11	Ada Senior High Technical School, Sege	-	-	-	**-**
12	Ada Technical Institute	-	-	-	**-**
13	Adzen Kotoku Senior High School	-	-	-	**-**
14	Amasaman Senior High School	30,764.97	-	-	**30,764.97**

15	Ashaiman Senior High School	-	-	-	**-**
16	Armed Forces Senior High Technical School	-	-	-	**-**
17	Chemu Senior High School	44,372.90	17,469.00	8,000.00	**69,841.90**
18	Christian Methodist Senior High School	-	-	-	**-**
19	Dzorwulu Special School	-	-	3,306.68	**3,306.68**
20	Ebenezer Senior High School				**-**
21	Frafraha Community Senior High School	-	-	-	**-**
22	Ghanata Senior High School	74,799.82	6,293.11	-	**81,092.93**
23	Holy Trinity Cathedral Senoir High School	-	154.00	-	**154.00**
24	Kaneshie Senior High Technical School	36,837.50	-	2,600.00	**39,437.50**
25	Kinbu Senior High Technical School	50,300.00	-	-	**50,300.00**
26	Kpone Community Senior High School	36,041.50	384.74	-	**36,426.24**
27	Kwabenya Community Senior High School	-	7,958.25	-	**7,958.25**
28	Labone Senior High School		6,785.10	38,602.61	**45,387.71**
29	Ngleshie Amanfrom Senior High School	-	-	-	**-**
30	Ningo Senior High School	208,467.63	1,809.06	-	**210,276.69**
31	Nungua Senior High School	17,857.44	60,357.70		**78,215.14**
32	O'reilly Senior High School	31,962.40	2,621.90	-	**34,584.30**
33	Odogonnor Senior High School	177,017.66	1,128.80	52,993.44	**231,139.90**

34	Osuduku Senior High School	-	-	-	**-**
35	Our Lady of Mercy Senior High School	33,650.00	1,025.00	2,250.00	**36,925.00**
36	Prampram Senior High School	117,846.75	3,827.00	-	**121,673.75**
37	Presbytarian Senior High School, La	87,520.50	-	-	**87,520.50**
38	Presbytarian Senior High School, Osu	-	-	-	**-**
39	Presbytarian Senior High School, Teshie	-	-	-	**-**
40	Presbytarian Senior High School, Tema	30,473.39	2,885.70	11,670.00	**45,029.09**
41	Presbytarian boys Secondary School, Legon	32,134.44	20,751.59	166,204.00	**219,090.03**
42	Sacred Heart Technical Institute	-	-	-	**-**
43	St. Margaret Mary Senior High Tech. School	-	-	-	**-**
44	St. Mary's Senior High School	-	11,735.20	26,412.05	**38,147.25**
45	St. John's Grammer School	-	2,665.97	-	**2,665.97**
46	St. Thomas Aquinas Senior High School	141,175.50	5,156.06	-	**146,331.56**
47	Tema Secondary School	178,774.80	169,785.90		**348,560.70**
48	Tema Methodist Day Senior High School	-	2,072.56	32,625.00	**34,697.56**
49	Tema Technical Institute	175,803.87	6,001.42	-	**181,805.29**
50	Tema Manhean Senior High/Techinical School	-	-	-	**-**
51	Teshie Technical Training Centre	-	-	4,164.83	**4,164.83**
52	Wesley Grammer School, Accra	-	-	-	**-**

53	West Africa Senior High School	81,427.40	2,430.00	-	**83,857.40**
		2,193,078.70	**551,933.90**	**370,850.97**	**3,115,863.57**

APPENDIX 'NE2' - SCHEDULE OF CREDITORS - NORTH EAST REGION

No.	NAME OF SCHOOL	STUDENT CREDITORS	SUNDRY CREDITORS	OTHER CREDITORS	TOTAL
		GH₵	GH₵	GH₵	GH₵
1	Bunkpurugu Senior High School		121,041.49		121,041.49
2	Chereponi Senior High School	-	-	-	-
3	Gambaga College of Education			72,872.91	72,872.91
4	Gambaga Girl Senior High School	-	-	-	-
5	Nalerigu Senior High School	-	-	-	-
6	Napkanduri Business Senior High School	14,532.50	25,829.98	15,127.08	55,489.56
7	Walewale Senior High/Technical School	-	-	-	-
8	Walewale Vocational/ Technical Institute				-
9	Yagaba Technical School	13,043.20	-	10,000.00	23,043.20
10	Sakogu Senior High/Technical School	-	-	-	-
11	Langbinsi Senior High School	-	2,146.90	80.00	2,226.90
		27,575.70	**149,018.37**	**98,079.99**	**274,674.06**

APPENDIX 'NR2' - SCHEDULE OF CREDITORS - NORTHERN REGION

No.	NAME OF SCHOOL	STUDENTS	SUNDERY CREDITORS	OTHER CREDITORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Ambariya Senior High School	-	168,854.78	-	168,854.78
2	Bagabaga College of Education	51,452.36	-	-	51,452.36
3	Business Senior High School	-	-	77,422.51	77,422.51
4	Bimbilla Senior High School			3,839.00	3,839.00
5	Dabopka Technical Institute	-	-	-	-
6	Dagbon State Technical Senior High School	-	52,968.25	7,113.25	60,081.50
7	E.P College of Education	1,375.00		375,726.26	377,101.26
8	E.P Senior High School	-	7,320.00	-	7,320.00
9	Ghana Senior High School	-	-	-	-
10	Gushegu Senior High School	-	-	112,323.82	112,323.82
11	Kalpohin Senior High School	-	-	11,596.00	11,596.00
12	Karaga Senior High School	-	-	-	-
13	kpandai Senior High School	-	-	-	-
14	Kumbungu Senior High School		309,951.45		309,951.45
15	Northern School of Business Studies	-	-	-	-
16	Pong Tamale Senior High School				-
17	Presbyterian Senior High School	-	500.79	-	500.79
18	Sang Community Day SHS	-	1,818.00	4,040.00	5,858.00

19	Savelugu School for the Deaf		55,659.42		55,659.42
20	Savelugu Senior High School		8,246.48		8,246.48
21	St Charles Minor Seminary School	19,822.00	58,568.14	-	78,390.14
22	St Joseph Technical School	-	-	25,161.24	25,161.24
23	St Vincent College of Education		752,680.00	45,000.00	797,680.00
24	Tamale College of Education	-	3,917.40	13,102.10	17,019.50
25	Tamale Girls Senior High School	-	2,500.03	-	2,500.03
26	Tamale Islamic Science Senior High School	-	-	-	-
27	Tamale Senior High School	-	148,154.50	1,825,027.37	1,973,181.87
28	Tatale EP Agric Senior High School	-	17,422.20	-	17,422.20
29	Tolon Senior High School	-	129,360.03	-	129,360.03
30	Wapuli Community Day Senior School	-	20,901.73	-	20,901.73
31	Wulensi Senior High School				-
32	Wulugu Senior High School	-	-	-	-
33	Yendi Senior High School		613,790.80		613,790.80
34	Yumba Special School	-	-	-	-
35	Zabzugu Senior High School		38,040.07		38,040.07
36	Tamale Technical Institute	-		8,528.00	8,528.00
37	Kasuliyili Senior High School		23,280.00		23,280.00
38	Vitting Senior HighSchool	-	-	-	-
		72,649.36	**2,413,934.07**	**2,508,879.55**	**4,995,462.98**

NO.	NAME OF INSTITUTION	STUDENT CREDITORS	SUPPLIERS	OTHER CREDITORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Ahamansu Islamic Senior High School, Ahamansu		86,447.94		86,447.94
2	Asukawkaw Senior High School, Asukawkaw		109,037.21		109,037.21
3	Baglo Ridge Senior High Technical School, Baglo-Buem	417.15	554.40		971.55
4	Bowiri Community Senior High Technical School, Bowiri - Kwamekrom	288.82	17,962.50		18,251.32
5	Bueman Senior High School, Jasikan		15,250.50		15,250.50
6	Dambai College of Education, Dambai			11,673.68	11,673.68
7	Dodi Papase Senior High Technical School, Dodi Papase	6,677.90	22,340.00		29,017.90
8	Fr. Dogli Memorial Technical Institute, New Ayoma	2,400.00			2,400.00
9	Jasikan College of Education, Jasikan	92,123.67	183,357.75		275,481.42
10	Kadjebi Asato Senior High School, Kadjebi	1,484.90			1,484.90
11	Kete-Krachi Senior High Technical School	19,038.47	87,918.40		106,956.87
12	Kpassa Senior Hight Technical School, Kpassa	9,000.00	91,842.75		100,842.75
13	Kyabobo Girls' School, Nkwanta				0.00
14	Nchumuru Community Senior High School, Chunderi		31,464.00		31,464.00
15	Nkonya Senior High School, Nkonya	24,474.70	59,555.35		84,030.05
16	Nkwanta Community Senior High Technical School, Nkwanta		96,164.29		96,164.29
17	Nkwanta Senior High School, Nkwanta	75,304.03	89,596.96		164,900.99

18	Ntruboman Senior High School, Brewaniase	0.00	286,223.72		286,223.72
19	Okadjakrom Senior High Technical School, Okadjakrom		18,616.91		18,616.91
20	Oti Senior Technical SchooL, Dambai		129,730.30		129,730.30
21	Tapaman Seniorr High Technical School, Tapa-Abotoase		35,144.96		35,144.96
22	Worawora Senior High School, Worawora	31,204.85	43,004.54		74,209.39
	Totals	**262,414.49**	**1,404,212.48**	**11,673.68**	1,678,300.65

APPENDIX 'SR2' - SCHEDULE OF CREDITORS - SAVANA REGION

No.	NAME OF SCHOOL	STUDENT CREDITORS	SUNDRY CREDITORS	OTHER CREDITORS	TOTAL
		GH₵	GH₵	GH₵	GH₵
1	Bamboi Community Day Senior High	-	1,442.00	-	1,442.00
2	Buipe Technical/Vocational Senior High School				-
3	Damongo Senior High School				-
4	Ndewura Jakpa Senior High Technical School				-
5	Salaga Senior High School	-	-	-	-
6	Sawla Senior High School			11,884.00	11,884.00
7	St Anthony of Padua Senior High School	-	-	-	-
8	Tuna Senior High School	-	47,223.69	-	47,223.69
9	Bole Senior High School	823.28	137,091.76	-	137,915.04
10	Buipe Senior High School	-	-	21,270.80	21,270.80
11	T.I Ahmadiyya Senior High School	-	301,363.88	-	301,363.88
12	Daboya Comm. Day Senior High School	-	12,800.00	-	12,800.00
	Total	**823.28**	**499,921.33**	**33,154.80**	**533,899.41**

NO.	NAME OF INSTITUTION	STUDENT CREDITORS	OTHER CREDITORS	TOTAL
		GH¢	GH¢	GH¢
1	ZORKOR SENIOR HIGH SCHOOL	-	35,600.00	35,600.00
2	BOLGATANGA TECHNICAL INSTITUTE	-	352,057.80	352,057.80
3	BOLGATANGA GIRLS' SENIOR HIGH SCHOOL	-	0.00	-
4	ZUARUNGU SENIOR HIGH SCHOOL-BOLGATANGA	-	149,109.33	149,109.33
5	ZAMSE SENIOR HIGH/TECHNICAL SCHOOL	-	117,544.27	117,544.27
6	BINDURI COMMUNITY SENIOR HIGH SCHOOL	-	3,000.00	3,000.00
7	TEMPANE SENIOR HIGH SCHOOL	-	275,117.71	275,117.71
8	ZEBILLA SENIOR HIGH TECHNICAL SCHOOL	-	-	-
9	BAWKU SENIOR HIGH TECHNICAL SCHOOL	-	-	-
10	BAWKU TECHNICAL INSTITUTE	0.00	222.00	222.00
11	BAWKU SENIOR HIGH SCHOOL	-	305,679.47	305,679.47
12	GBEWAA COLLEGE OF EDUCATION	3,000.00	105,113.96	108,113.96
13	KONGO SENIOR HIGH SCHOOL	-	-	-
14	GOWRIE SENIOR HIGH TECHNICAL SCHOOL	-	35,802.71	35,802.71
15	KUSANABA SENIOR HIGH SCHOOL	-	112,842.50	112,842.50
16	ST. John's Interated Senior High/ Technical School- (Special)	-	109,692.70	109,692.70
17	Sandema Senior High School	-	230,134.85	230,134.85
18	Fumbisi Senior High/ Agric, School	-	0.00	-

19	O.L.L Girl's Senior High School	-	355,301.80	355,301.80
20	Sirigu Interated Senior High School	-	291,007.05	291,007.05
21	Paga Senior High School	-	80,616.86	80,616.86
22	Chiana Senior High School	-	81,732.60	81,732.60
23	Sandema Senior High / Technical School	-	234,327.74	234,327.74
24	St. Bernadette's Techical Institute	-	12,991.00	12,991.00
25	Navrongo Senior High School	2,500.00	251,698.00	254,198.00
26	Awe Senior High / Technical School	-	154,740.41	154,740.41
27	Mirigu Senior High School	-	4,311.65	4,311.65
28	Notre Dame Seminary-Senior High	-	115,540.00	115,540.00
29	St. John Bosco's College of Education,Navrongo	-	-	-
30	GBEOGO SCHOOL FOR THE DEAF	-	-	-
31	BONGO HIGH SENIOR SCHOOL	-	243,159.00	243,159.00
32	BOLGATANGA SENIOR HIGH SCHOOL	-	422,685.19	422,685.19
33	GAMBIBGO COM. DAY SCHOOL	-	-	-
34	WIAGA COM. DAY SCHOOL, SANDEMA	-	-	-
35	NURSING TRAINING COLLEGE, BOLGA	-	-	-
36	MIDWIFERY TRAINING SCHOOL, BOLGA	-	-	-
37	NURSING AND MIDWIFERY TRAINING COLLEGE ZUARUNGU	-	-	-
38	COMM. NURSING TRAINING SCHOOL, NAVRONGO	-	-	-
39	KANJARGA COM. DAY SENIOR HIGH	-	20,391.50	20,391.50
40	PRESBYTARIAN NURSES TRAINING COLLEGE, BAWKU	-	-	-

41	KUSANABA VOCATIONAL TRAINING INSTI.	-	2,035.00	2,035.00
42	NABANGO SEN. HIGH SCHOOL	-	22,000.00	22,000.00
43	YOUTH LEADERSHIP TRAINING INST. SANDEMA	-	-	-
	TOTAL	**5,500.00**	**4,124,455.10**	**4,129,955.10**

APPENDIX 'UWR2' - SCHEDULE OF CREDITORS - UPPER WEST REGION

NO	NAME OF SCHOOL	SUNDRY CREDITORS	STUDENTS CREDITORS	OTHER CREDITORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Wa School for the Deaf	-	-	-	**0.00**
2	Queen of Peace Senior High School, Nadowli	26,731.05	-	-	**26,731.05**
3	Lassia Tuolu Senior High School, Lassia	-	-	-	**0.00**
4	NJA College of Education, Wa	500,050.23	-	-	**500,050.23**
5	McCoy College of Education, Nadowli	33,347.19	-	63,611.53	**96,958.72**
6	Wa Methodist School for the Blind	-	-	-	**0.00**
7	Kanton Senior High School, Tumu	-	-	125,279.95	**125,279.95**
8	Tumu Senior High/Technical School, Tumu	-	-	-	**0.00**
9	Hilla Liman Senior High School, Gwollu	42,759.00	-	-	**42,759.00**
10	Tumu College of Education, Tumu	80,269.97	6,725.94	-	**86,995.91**
11	Lawra Senior High School	-	198.00	-	**198.00**
12	Ko Senior High School, Nandom	40,543.00	-	-	**40,543.00**
13	Jirapa Senior High School, Jirapa	475,562.00	-	-	**475,562.00**
14	Wa Technical Institute, Wa	-	-	-	**0.00**
15	Wa Senior High Technical School, Wa	-	-	-	**0.00**
16	Daffiama Senior High School, Daffiama	59,798.00	-	-	**59,798.00**
17	Eremon Senior High Technical School, Eremon	317,955.13	183.40	-	**318,138.53**
18	Piina Senior High School, Piina	296,430.04	-	-	**296,430.04**

19	Nandom Senior High School, Nandom	28,958.00	50.50	-	**29,008.50**
20	Wa Senior High School, Wa	117,741.45	-	-	**117,741.45**
21	T.I Ahmadiyya Senior High School, Wa	-	-	-	**0.00**
22	Islamic Senior High School, Wa	-	-	-	**0.00**
23	Funsi Senior High School, Funsi	-	1,335.00	-	**1,335.00**
24	St. Basilide's Tech./Vocational Inst., Kaleo	10,000.00	-	-	**10,000.00**
25	Kaleo Senior High Technical School, Kaleo	-	-	-	**0.00**
26	Birifoh Senior High School, Birifoh	4,230.00	345.00	-	**4,575.00**
27	St. John Vocational/ Technical Institute	325.00	295.29	-	**620.29**
28	Holy Family Senior High School, Hamile	4,064.00	206.00	-	**4,270.00**
29	Ullo Senior High School, Ullo	440,926.00	-	-	**440,926.00**
30	Northern Star SHS, Wa	-	-	-	**0.00**
31	Loggu SHS, Wa	-	-	-	**0.00**
32	Jamait Al-Hidaya Islamic Girls SHS	60,711.40	460.00	-	**61,171.40**
33	Lambussie Community Day SHS	23,066.06	-	25,000.00	**48,066.06**
34	St. Augustine Senior High Technical School	7,893.80	-	-	**7,893.80**
35	St. Don Bosco Special School. Loho	-	-	-	**0.00**
36	Han Senior High School	381.10	-	-	**381.10**
37	St Francis Girls' SHS-Jirapa	49,693.00	-	-	**49,693.00**
38	Takpo Senior High School	13,023.40	-	-	**13,023.40**
	TOTAL	**2,634,458.82**	**9,799.13**	**213,891.48**	**2,858,149.43**

NO.	NAME OF INSTITUTION	STUDENT CREDITORS	SUPPLIERS	OTHER CREDITORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Abutia Senior High Technical School, Abutia	2,108.00	53,953.97	-	56,061.97
2	Adedome Senior High School, Adedome	3,159.04	180,324.10	-	183,483.14
3	Afadjato Senior High Technical School, Afadjato	-	1,200.00	-	1,200.00
4	Afife Senior High School, Afife	-	28,247.00	-	28,247.00
5	Agate Senior High School, Agate	1,164.00	29,789.39	-	30,953.39
6	Agotime Senior High School, Kpetoe	10,798.99	42,780.00	-	53,578.99
7	Akatsi College of Education, Akatsi	65,427.88	38,269.54	350,349.30	454,046.72
8	Akatsi Senior High Technical School, Akatsi	34,462.90	386,830.59	-	421,293.49
9	Akome Senior High Technical School	1,134.12	66,237.45	-	67,371.57
10	Amedzofe Technical Institute, Amedzope	958.00	8,063.00	-	9,021.00
11	Anfoega Senior High School, Anfoega	-	94,907.08	-	94,907.08
12	Anlo Afiadenyigba Senior High School, Afiadenyigba	2,276.00	91,292.43	-	93,568.43
13	Anlo Technical Institute, Anloga	10,923.43	186,783.84	7,000.00	204,707.27
14	Anloga Senior High School, Anloga	1,788.71	59,808.47	-	61,597.18
15	Atiavi Senior High Technical School, Atiavi	-	-	-	0.00
16	Avatime Senior High School, Avatime	-	31,378.15	-	31,378.15
17	Ave Senior High School, Ave-Dakpa	4,620.20	35,818.43	-	40,438.63
18	Avenor Senior High School, Avenor	-	6,789.53	-	6,789.53

19	Aveyime-Battor Senior High School, Aveyime	-	103,724.58	-	103,724.58
20	Awudome Senior Hign School, Tsito	33,276.70	220,666.71	-	253,943.41
21	Battor Senior High School, Battor	4,139.93	29,083.27	-	33,223.20
22	Bishop Herman College, Kpando	-	64,448.76	-	64,448.76
23	Comboni Technical Vocational Institute, Sogakofe	2,584.50	-	-	2,584.50
24	Community Inclusive Special School, Kpando	-	2,583.00	-	2,583.00
25	CYO Technical/Vocational Institute, Sovie	-	23,623.00	-	23,623.00
26	Dabala Senior High Technical School, Dabala	8,614.20	77,261.95	7,440.00	93,316.15
27	Dolo Senior High School, Dzolo	-	30,432.87	-	30,432.87
28	Dzodze-Penyi Senior High School, Dzodze	-	574,835.28	-	574,835.28
29	E. P. College of Education, Amedzofe	6,199.64	125,474.26	-	131,673.90
30	Gbi Kledzo Special School for the Intellectually Disabled, Kledzo	-	-	67.33	67.33
31	Hohoe E.P. Senior High School, Hohoe	51,628.30	198,703.36	2,619.60	252,951.26
32	Keta Business College, Keta	505.29	20,492.80	-	20,998.09
33	Keta Senior High Technical School, Kate	10,217.50	21,792.50	110.00	32,120.00
34	Klikor Senior High Technical School, Klikor	-	161,037.85	-	161,037.85
35	Kpando Senior High Technical School, Kpando	-	-	-	0.00
36	Kpando Senior High School, Kpando	13,553.60	137,745.02	-	151,298.62
37	Kpedze Senior High School, Kpedze	3,317.42	146,345.64	2,105.97	151,769.03
38	Kpeve Senior High Technical School, Kpeve	-	78,680.20	-	78,680.20
39	Likpe Senior High School, Likpe	6,104.27	40,637.50	-	46,741.77

40	Mafi-Kumase Senior High Technical School, Mafi-Kumase	-	57,571.24	-	57,571.24
41	Mawuko Girls Senior Hight School, Ho	30,979.59	385,308.03	-	416,287.62
42	Mawuli School, Ho	-	285,861.65	-	285,861.65
43	Mepe ST Kizito Senior High Technical School, Mepe	-	172,212.00	-	172,212.00
44	Nurses Training College, Ho	-	142,260.89	92,474.18	234,735.07
45	OLA Senior High School. Ho	244,850.31	108,150.00	2,025.00	355,025.31
46	Peki College of Education, Peki	16,086.93	-	68,700.85	84,787.78
47	Peki Senior High Technical School, Peki	14,898.81	113,242.74	-	128,141.55
48	Shia Senior High School, Shia	-	23,736.75	-	23,736.75
49	Sogakofe Senior High School, Sogakofe	10,698.32	-	-	10,698.32
50	Sokode Senior High School, Sokode	0.00	282,810.69	-	282,810.69
51	Some Senior High School, Agbozume	-	795,366.08	-	795,366.08
52	St. Catherine Seniorr High School, Agbakope	-	141,250.50	-	141,250.50
53	St. Francis College of Education, Hohoe	943,920.47	-	-	943,920.47
54	ST. Mary Seminary Senior High School, Lolobi	-	30,038.90	-	30,038.90
55	ST. Paul's Senior High School, Denu	10,947.58	493,763.66	-	504,711.24
56	St. Teresa's College of Education, Hohoe	-	-	20.00	20.00
57	Tanyigbe Senior High School, Tanyigbe	-	94,395.92	-	94,395.92
58	Taviefe Senior High School, Taviefe	10,204.76	281,187.97	-	291,392.73
59	The Three Kings Special School, Battor	-	-	-	0.00
60	Three Town Senior High School, Denu	-	720,876.11	-	720,876.11
61	Tongor Senior High Technical School, Tongor-Tsanakpe	863.54	81,540.00	-	82,403.54

62	Tsito Senior High School, Tsito	3,440.64	188,881.05	-	192,321.69
63	Vakpo Senior High Technical School, Vakpo	-	159,304.81	-	159,304.81
64	Vapko Senior Hight School, Vakpo	-	189,741.43	-	189,741.43
65	Ve Senior High School, Ve-Koloenu	1,281.90	32,806.56	-	34,088.46
66	Volo Community Senior High School, Volo	-	12,000.00	-	12,000.00
67	Volta School of the Deaf, Hohoe	-	34,135.31	-	34,135.31
68	Volta Senior High School, Angloga-Agbledomi	-	3,500.00	-	3,500.00
69	Volta Technical School, Matse	-	-	-	0.00
70	Weta Senior High Technical School, Weta	2,161.00	-	-	2,161.00
71	Wovenu Senior High Technical School, Tadzewu	-	-	-	0.00
72	Zion College, Anloga	1,885.00	159,958.14	-	161,843.14
73	Ziope Senior High School, Ziope	1,941.21	101,789.10	-	103,730.31
	Total	**1,573,122.68**	**8,491,731.05**	**532,912.23**	10,597,765.96

APPENDIX 'WN2' - SCHEDULE OF CREDITORS - WESTERN NORTH

No.	Institution	Student Creditors	Supply Creditors	Other Creditors	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Adjoafua Commercial Snr. High School	-	6,054.00	-	6,054.00
3	Asawinso Snr. High School	9,895.00	-	1,410.00	11,305.00
6	Bia Snr. High Tech. School	675.20	-	-	675.20
7	Bia Lamplighter College of Education	-	10,317.70	-	10,317.70
8	Bibiani Snr. High Tech. School	11,579.48	690.00	16,643.00	28,912.48
9	Bodi Snr. High School	-	-	-	0.00
10	Chirano Community Day SHS	-	803.50	-	803.50
11	Dadieso Snr. High School	-	95,688.50	720.90	96,409.40
12	Enchi College of Education	-	19,742.87	-	19,742.87
13	Juaboso Snr. High School	38,384.60	-	-	38,384.60
16	Nana Brentu Snr. High Tech. School	-	-	-	0.00
17	Nsawora Edumafua Snr High School	-	12,098.00	-	12,098.00
18	Queens Snr. High School	1,622.60	-	4,632.80	6,255.40
19	Sefwi Akontombra Snr. High School	560.90	25,132.00	-	25,692.90
20	Sefwi Bekwai Snr. High School	28,517.65	-	-	28,517.65
21	Sefwi Wiawso Snr. High School	2,009.50	-	-	2,009.50

22	Sefwi Wiawso Snr. High Tech. School	2,406.43	-	9,109.48	11,515.91
23	Sefwi Wiawso Training College	-	2,263,549.66	66,543.91	2,330,093.57
21	St. Joseph Snr. High School	27,123.31	12,844.10	-	39,967.41
	TOTAL	**122,774.67**	**2,446,920.33**	**99,060.09**	**2,668,755.09**



Mission Statement

The Ghana Audit Service exists

To promote

good governance in the areas of transparency, accountability and probity in Ghana's Public financial management system

By auditing

to recognized international standards and reporting our audit results

And

reporting to Parliament