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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, 2021

TRANSMITTAL LETTER

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Office of the Auditor-General
P.O. Box MB 96
Accra
GA-110-8787

Tel: (0302) 662493
Fax: (0302) 675496

15 June 2022

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 2021

I have the honour, in accordance with Article 187(5) of the Constitution, to present my report on the audit of the accounts of Pre-University Educational Institutions for the financial year ended 31 December 2021, to be laid before parliament.

2. This Report is in three parts. The first part outlines my mandate, the audit objectives and approach, and overview of internal control. 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. Mr. Speaker, out of a total number of 806 institutions audited, 54 did not submit their financial statements for audit within the statutory period. The financial transactions and related activities were however subjected to transactional audits, and irregularities noted have been included in this Report. The irregularities noted were mainly under account areas of cash, payroll, stores, and tax and 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.

4. We reiterated our recommendations to the Director-General of the Ghana Education Service (GES) to strengthen monitoring and supervision activities of the institutions and impose sanctions on Heads, Accountants and other officials who persistently fail to adhere to public financial management requirements.

5. I gratefully acknowledge the cooperation and assistance provided my staff by the Director-General of the GES and staff of the various Pre-University Educational Institutions. I also acknowledge and commend my staff for their invaluable contributions towards the production of this report.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Johnson', with a large, stylized initial 'J'.

JOHNSON AKUAMOAHA-ASIEDU
AUDITOR-GENERAL

THE RT. HONOURABLE SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA

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PART I

REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA, PRE –UNIVERSITY EDUCATIONAL INSTITUTIONS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

MANDATE, SCOPE, AND AUDIT OBJECTIVES

Introduction

In accordance with provisions of Articles 187(2) of the 1992 Constitution of Ghana, the accounts, and other related records of 806 Pre-University Educational Institutions for the financial year ended 31 December 2021 have been audited. The audits were conducted in line with the International Standards for Supreme Audit Institutions (INTOSAI) and considered the provision 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 633), Public Procurement (Amendment) Act, 2016 (Act 914), Financial and Accounting Instructions (FAI) for Senior High Schools, Colleges of Education and Educational Units issue by the Ghana Education Service (GES), Income Tax Act, 2015 (Act 896), Value Added Tax Act, 2013 (Act 870) and other relevant legislations.

2. We applied the International Standards of Supreme Audit Institutions (ISSAIs) in the conduct of the audits.

Audit objectives

3. The 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:

4. The accounts had been properly kept;
- a. All public monies collected had been fully accounted for and rules, regulations and procedures are sufficient to provide effective check on the assessment, collection and proper allocation of revenue;
 - b. Monies had been spent for the purposes for which they were appropriated, and expenditures made as authorised
 - c. Essential records were maintained, and applicable rules and procedures

applied were sufficient to safeguard and control the assets of the institutions

- d. Financial activities of the institutions had been undertaken with due regard to economy, efficiency, and effectiveness; and
- e. 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

5. 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

6. The control procedures established by management of the institutions were generally satisfactory. The irregularities and lapses noted were mainly as a result of failure to adhere to internal controls, financial management practices enshrined in various enactments. The significant ones are highlighted in the succeeding paragraphs of this Report.

PART II

EXECUTIVE SUMMARY

7. 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.

Submission of financial statements

8. For the 2021 financial year, 752 out of the 806 audited institutions submitted their financial statements for audit as required by Section 80(1) of the Public Financial Management (PFM) Act, 2016 (Act 921). Even though 54 institutions defaulted in submitting their financial statements for audit, their financial transactions and related activities were subjected to transactional audits and irregularities noted have been included in this Report.

Operational results

9. The 752 audited financial statements recorded total income of GH¢3,302,118,593.45 as against total expenditure of GH¢3,345,628,183.64 resulting in a deficit of GH¢43,509,590.19 as shown in the table below:

No.	Item	Income	Expenditure	Surplus/(Deficit)
1	Free SHS	368,349,143.26	423,275,029.43	(54,925,886.17)
2	Government Grant	2,704,745,223.08	2,696,278,393.31	8,466,829.77
3	Boarding and User Fees	160,386,619.39	168,012,634.17	(7,626,014.78)
4	Donations and Others	22,169,365.03	19,953,467.78	2,215,897.25
5	GET Fund/HIPC Subsidy	5,393,067.62	5,828,434.04	(435,366.42)
6	SEIP	13,362,029.02	13,695,739.27	(333,710.25)
7	Miscellaneous	27,713,146.05	18,584,485.64	9,128,660.41
Total		3,302,118,593.45	3,345,628,183.64	(43,509,590.19)

Debtors – GH¢121,998,406.17

10. Total debtors in the books of the audited institutions as at 31 December 2021 was GH¢121,998,406.17 and comprised debts owed by past students, staff and others. The list of affected institutions is provided in Appendix 'B'.

No.	Type	Amount	Percentage (%)
1	Students	74,732,574.45	61.26
2	Staff	27,149,440.88	22.25
3	Others	20,116,390.84	16.49
	Total	121,998,406.17	100

11. Management of the institutions explained that a directive from the Ghana Education Service for Heads of institutions not to expel students for non-payment of fees accounted for the significant debts owed by past students of GH¢74,732,574.45 representing 61.26 percent of the total debtors. Retrieval of the debts has therefore become a challenge to the institutions. We recommended that the institutions should consult the Ghana Education Service for the necessary action. We also recommended that the institutions should vigorously pursue recovery of the staff and other debtors for the avoidance of bad debts which could lead to losses.

Creditors – GH¢103,437,424.64

12. The institutions were indebted to students, suppliers and service providers to the tune of GH¢103,437,424.64 as at 31 December 2021. A summary of the creditors is provided below with the list of the institutions in Appendix ‘C’.

No.	Type	Amount	Percentage (%)
1	Students	14,797,974.57	14.31
2	Suppliers	68,294,148.15	66.02
3	Others	20,345,301.55	19.67
	Total	103,437,424.64	100

13. The institutions owed a total amount of GH¢68,294,148.15 or 66.02 percent of the total creditors to suppliers of goods and services mainly due to late release of funds by the Ministry and the inability of the institutions to mobilise funds from fees due to the GES directive which barred Heads from expelling students for non-payment of fees. We recommended to management of the institutions to bring their liabilities to the attention of GES for necessary action to avoid possible litigation and subsequent payment of judgement debts.

Summary of Irregularities

Irregularity	2019	2020	2021	Increase/ (Decrease) over 2020	Percentage Increase/ (Decrease) over 2020
Cash	6,713,698.31	13,352,792.21	2,287,403.83	(11,065,388.38)	(82.87)
Procurement and stores	13,547,650.41	13,246,146.53	1,144,473.26	(12,101,673.27)	(28.97)
Payroll	746,087.60	688,955.46	731,686.05	42,730.59	0.10
Contract	1,523,213.32	14,114,076.52	14,019,349.53	(94,726.99)	(0.23)
Tax	961,808.70	376,495.25	274,731.62	(101,763.63)	(0.24)
Total	23,492,458.34	41,778,465.97	18,457,644.29	(23,320,821.68)	(55.82)

Cash irregularities – GH¢2,287,403.83

14. Total cash irregularities for the 2021 financial year amounted to GH¢2,287,403.83 representing 12.39 percent of the total irregularities of GH¢18,457,644.29. The significant issues under cash irregularities were unsupported payments (GH¢477,656.69 of 19 institutions), unaccounted funds (GH¢248,808.37 at nine institutions), uncollected rent (GH¢426,514.14 at 47 institutions) and unrecovered staff advances (GH¢264,591.86 at 13 institutions).

15. In the absence of accountability, we recommended recovery of the unaccounted funds and unsupported payments from Heads, Accountants, and other culprits with sanctions. To prevent loss of funds to the institutions, we also recommended that pragmatic measures should be put in place, including obtaining standing orders from the rent and advances defaulters to their banks for monthly repayments to the institutions.

Procurement and stores irregularities – GH¢1,144,473.26

16. In 2021, total irregularities in respect of non-compliance with procurement and store regulations was GH¢1,144,473.26 representing 6.20 percent of total irregularities of GH¢18,457,644.29. This included unreturned textbooks and other teaching materials by students who had completed their course of study (GH¢1,014,973.00 at 39 institutions), unaccounted store items (GH¢105,820.26 at seven institutions) and unaccounted fuel (GH¢23,680.00 at three institutions).

17. We recommended to management of the institutions to retrieve the unreturned items or recover its value from the defaulting students before their WASSCE certificates are issued to them, failing which the officials whose inaction resulted in the loss should be held responsible for replacement of the textbooks or refund of the amount of GH¢1,014,973.00. We also recommended recovery of the total amount of GH¢129,500.26 in respect of the unaccounted store items and fuel from officials found culpable with sanctions, in the absence of accountability.

Payroll irregularities – GH¢731,686.05

18. Total payroll anomalies amounted to GH¢731,686.05 representing 3.96 percent of the total irregularities of GH¢18,457,644.29. These were unearned salaries (GH¢662,046.32 at 50 institutions) and overpayment of salaries (GH¢69,639.73 at six institutions).

19. We recommended that the Heads of the institutions and salary validators should refund the total amount of GH¢731,686.05 into the Government Salary Suspense Account if the unearned and overpaid salaries are not recovered from the beneficiaries or their next-of-kin.

Contract irregularities – GH¢14,019,349.53

20. Ten institutions recorded contract irregularities of GH¢14,019,349.53 representing 75.95 percent of the total irregularities of GH¢18,457,644.29. This comprised abandoned projects (GH¢9,847,455.45), delayed projects (GH¢1,937,807.07) and completed projects and assets not in use (GH¢2,234,087.01).

21. For avoidance of cost overruns, we recommended that management of the institutions should liaise with relevant authorities, including GET Fund Secretariat, to provide funding for early completion of the abandoned/delayed projects. We also recommended that management of the institutions should liaise with the relevant authorities for the completed projects to be put to immediate use.

Tax irregularities – GH¢274,731.62

22. Tax infractions amounted to GH¢274,731.62 representing 1.49 percent of the total irregularities of GH¢18,457,644.29. This comprised unremitted tax (GH¢202,434.14 at 12 institutions), unwithheld tax (GH¢66,297.48 at 23 institutions) and payment of tax penalty (GH¢6,000.00 at Acherensua Senior High School in Ahafo Region).

23. We recommended that the accountants should comply with the tax laws by paying all taxes due to GRA to avoid penalties. Also, we recommended that the accountants should be held liable for any penalty payment.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS ON REGIONAL BASIS

Ahafo Region

Introduction

24. There were 18 Pre-University Educational Institutions in the Ahafo Region with one College of Education. The classification is provided below:

Type of Institution	Number
Senior High Schools	11
Colleges of Education	1
Senior High Technical Schools	2
Agric. Senior High Schools	1
Special Schools	1
Vocational Schools	2
Total	18

Financial Reporting

Submission of financial statements

25. For the 2021 financial year, all the 18 institutions in the region, 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

26. The total revenue that accrued to the 18 institutions in the 2021 financial year was GH¢77,218,353.65. They however, expended GH¢77,599,999.76 resulting in an overall net deficit of GH¢381,646.11. A summary of the income and expenditure of the 18 institutions is shown below:

Details	Income	Expenditure	Surplus/Deficit
GoG.	63,520,170.86	63,532,762.86	(12,592.00)
Free SHS	7,128,453.29	7,699,491.88	(571,038.59)
Boarding	5,481,790.26	5,348,190.49	133,599.77
SEIP	723,772.23	718,179.31	5,592.92
HIPC Subsidy	0.00	2,500.00	(2,500.00)

Donations and Others	364,167.01	298,875.22	65,291.79
Total	77,218,353.65	77,599,999.76	(381,646.11)

Debtors – GH¢1,503,827.31

27. Total indebtedness of students, staff and other debtors to the institutions for the 2021 financial year was GH¢1,503,827.31. The breakdown is shown in the table below with the details provided in Appendix ‘B’.

Type	Amount GH¢	Percentage
Students Debtors	1,439,570.27	95.73%
Staff Debtors	21,899.00	1.46%
Other Debtors	41,358.04	2.75%
Total	1,503,827.31	100%

28. As a result of ineffective and inefficient methods in collection of fees at the schools, a significant amount of GH¢1,439,570.27 representing 95.73% of total debtors was owed by students.

29. 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.

Creditors – GH¢594,842.50

30. At the end of the 2021 financial year, the accounts of the 15 institutions disclosed a creditors figure of GH¢594,842.50. The breakdown is shown in the table below and details in Appendix ‘C’.

Type	Amount GH¢	Percentage
Students Creditors	62,139.38	10.6%
Suppliers	523,703.12	89.4%
Total	585,842.50	100

31. We recommended to managements of the Institutions to honour their commitments promptly to their creditors to improve upon their creditability and also maintain trust and confidence of their creditors.

Management Issues

Contract Irregularity

Delayed project – GH¢519,552.67

32. Section 52 of the Public Financial Management Act, 2016, (Act 921) provides among others 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. A control system specified in subsection (1) shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

33. We noted during the audit of Sankore SHS that, on 25 October 2016, the GET Fund awarded a contract for the construction of a Dining Hall/Kitchen complex to Messrs Rexhenduf Enterprise Ltd at a revised contract sum of GH¢1,892,541.73. Out of which GH¢519,552.67 had been paid. The project which was expected to be completed by July 2020 had delayed for over 16 months.

34. Our inspection revealed that block and roofing works had been completed, however, plastering, electrical and ceiling works were still on-going.

35. We advised management to liaise with the GET Fund to ensure the early completion of the project to avoid additional variations in cost and overruns.

Stores and Procurement Irregularity

Supply of expired food products

36. Part III of the Financial and Accounting Instructions for Schools and offices, 2014 among others mandates the Domestic Bursar to see to the preparation and serving of quality meals that will promote healthy growth of students taking into account cost, nutritional value, age group and availability of food items.

37. Our examination of food items supplied to Boakye Tromo SHS revealed that, some food stock supplied by the Buffer Stock Company Limited had expired and unwholesome. The details are as shown below:

Date	Food Item	Quantity	Supplier
13/10/2021	Local Rice	50 bags	Good Vark Food
27/07/2021	Beans	15 bags	Mary Lutz Ventures
08/10/2021	Flour	30bags	Buffer Stock Company Ltd

38. We recommended to management to notify the Buffer Stock Company Limited about the condition of the supplies for immediate replacement. We further advised the food committee to thoroughly inspect and confirm the quality and efficacy of food products supplied before receiving them.

Tax Irregularity

Payment of tax liability – GH¢6,000.00

39. 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. Section 117 also directs a withholding agent to pay to the Commissioner-General within 15 days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month.

40. Our examination disclosed that, between 2014 and 2016 the Accountant of Acherensua Senior High School, Mr. Joseph Obeng Abrefa, failed to withhold taxes from the service providers totalling GH¢14,894.20. This resulted in the school paying a tax penalty of GH¢6,000.00 after a tax audit conducted by Ghana Revenue Authority on 15 April 2021.

41. We recommended the refund of the amount of GH¢6,000.00 from the accountant into the school's account. We further urged management to put in place mechanisms that will ensure the strict adherence to provisions of the Income Tax Act, 2015 (Act 896) to avoid a recurrence.

Assets Management

Failure to obtain title deeds to secure school lands

42. 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 a 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 system 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.

43. We noted during the audit that two institutions namely, Derma SHS and Ahafoman SHS/Technical School failed to secure title deeds for the school lands which exposed the schools to encroachment by private developers.

44. We recommended to management of the schools to obtain title deeds from the appropriate authorities and also fence the lands to secure them.

Ashanti Region

Introduction

45. During the year under review, we audited 143 pre-university educational institutions in the Ashanti Region made up of the categories provided in the table below.

No.	Type of Institution	No. of Institutions
1	Senior High Schools	103
2	Senior High Technical Schools	17
3	Senior High Commercial School	1
4	Colleges of Education	6
5	Technical colleges of Education	1
6	Agric Senior High Schools	1
7	Special Schools	2
8	Nursing and Midwifery Training Colleges	12
Total		143

Financial reporting

Submission of financial statements

46. Out of 143 audited institutions, 130 submitted their financial statements for audit by the statutory deadline of 28 February 2022 as stipulated in Section 80(1) of the Public Financial Management Act, 2016 (Act 921). The list of the 13 defaulting institutions is attached as Appendix A.

Operational results

47. The 130 audited financial statements recorded total income of GH¢722,231,398.63 and expenditure of GH¢731,056,714.83 resulting in a deficit of GH¢8,825,316.20 as shown in the table below.

No.	Item	Income	Expenditure	Surplus/(Deficit)
1	GoG	588,913,077.55	586,251,091.15	2,661,986.40
2	Boarding	35,570,167.87	36,927,761.43	(1,357,593.56)
3	Free SHS	87,609,131.99	98,701,352.13	(11,092,220.14)
4	Progressively Free		345.90	(345.90)
5	SEIP	4,488,556.57	4,689,917.41	(201,360.84)
6	HIPC Fund		7,569.42	(7,569.42)
7	Miscellaneous	5,650,464.65	4,478,677.39	1,171,787.26
Total		722,231,398.63	731,056,714.83	(8,825,316.20)

Debtors – GH¢13,402,752.63

48. Total debtors in the books of the audited institutions as at 31 December 2021 was GH¢13,402,752.63 and comprised past students, staff and other indebtedness. The list of affected institutions is provided in Appendix 'B'.

No.	Type	Amount	Percentage (%)
1	Students	12,856,443.88	95.92
2	Staff	6,432.00	0.05
3	Others	539,876.75	4.03
	Total	13,402,752.63	100

49. Management of the institutions explained that a directive from the Ghana Education Service for Heads of schools not to expel students for non-payment of fees accounted for the significant debts owed by past students of GH¢12,856,443.88 representing 95.92 percent of the total debtors. Retrieval of the debts has therefore become a challenge to the schools. We recommended

that the institutions should consult the Ghana Education Service for the necessary action. We also recommended that the institutions should vigorously pursue recovery of the staff and other debtors for the avoidance of bad debts.

Creditors – GH¢9,637,264.94

50. The institutions were indebted to students, suppliers and service providers to the tune of GH¢9,637,264.94 as at 31 December 2021. A summary of the creditors is provided below with the list of the institutions in Appendix ‘C’.

No.	Type	Amount GH¢	Percentage (%)
1	Students	831,428.73	9
2	Others	8,805,836.21	91
	Total	9,637,264.94	100

51. The institutions owed a total amount of GH¢8,805,836.21 or 91 percent of the total creditors to suppliers of goods and services mainly due to Government’s late release of funds to run the institutions and the GES directive which barred Heads from expelling students for non-payment of fees. We recommended to management of the institutions to bring the liability to the attention of GES for necessary action to avoid possible litigation and subsequent payment of judgement debts.

Management Issues

Cash Irregularities

Unsupported payments - GH¢40,325.59

52. Regulation 78 of the Public Financial Management (PFM) 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.

53. Contrary to the above, the Accountants of four schools made 16 payments totalling GH¢40,325.59 for goods and services without the necessary supporting documents such as invoices, receipts, statements of claim, etc, for authentication. Details are shown below:

No.	Institution	Particulars	No. of PVs	Amount
1	Adobewura Senior High School	Payment for refreshment and allowances.	3	15,036.59
2	Jachie Pramso SHS	T&T and workshop fees	2	5,795.00
3	Mankranso Senior High/Technical School	Payment for building materials	8	13,620.00
4	St. George Catholic Senior High Technical School, Kuntense	Payment for fridges, refreshment and Independence Day quiz	3	5,874.00
Total			16	40,325.59

54. We were, as a result, unable to confirm that the expenditure of GH¢40,325.59 was incurred in the interest of the schools.

55. We recommended recovery of the amount from the Heads and the Accountants of the Schools in the absence of accountability.

Unjustified payment of suppliers' carriage expenses – GH¢6,150.00

56. Section 7 of the PFM Act, 2016 (Act 921) stipulates that, a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated.

57. Contrarily, we noted that two schools namely, Sekyedumase and Ghana Muslim Mission Senior High Schools spent GH¢4,350.00 and GH¢1,800.00 respectively, to pay for transporting food items from suppliers under the National Buffer Stock Company (NBSC) to the schools' premises though the expenditure should have been borne by the suppliers.

58. The Heads of the schools explained that they were compelled to go for their own supplies because the schools ran out of stock of food stuffs and the students must be fed.

59. The practice resulted in the schools incurring a cost of GH¢6,150.00 from their limited funds meant for perishables.

60. We recommended to management of the schools to request for a refund of GH¢6,150.00 from the National Food Buffer Stock Company.

Outstanding rent – GH¢11,790.00

61. Regulation 46 of the PFM Regulations, 2019 (L.I. 2378) states amongst others that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

62. We however noted that management of four institutions did not collect rent of GH¢11,790.00 due from 41 occupants of the institutions' bungalows. Details are provided below:

No.	Institution	No. of occupants	Amount
1	Kumasi Girls SHS	3	1,440.00
2	Kumasi High School	9	3,830.00
3	Kumasi Technical Institute	10	2,430.00
4	St. Joseph Senior High Technical School	19	4,090.00
Total		41	11,790.00

63. Non-collection of rent would deny the schools funds to repair and maintain the residential facilities.

64. We recommended that management should recover the amount by obtaining standing orders from the defaulting staff to their banks for monthly repayments.

Unpresented GCRs

65. Regulation 147 of the PFM Regulations, 2019 (L.I. 2378) requires, a Principal Spending Officer to be responsible for the efficient control of stock of value books of the covered entity.

66. Contrary to the above, Oppong Memorial Senior High School, Kokofu did not submit for audit, three GCR booklets used for revenue collection. Details are provided below:

No.	Serial No. of GCR leaflets	To whom issued
1	1301-1350	Benjamin Owusu
2	801-850	
3	901-950	

67. The Accountant, Mr. Benjamin Owusu, explained that the receipt booklets were mixed up with the used ones, hence he could not easily locate them. This irregularity could lead to loss of revenue collected.

68. We recommended that the management of the school should compute the average value of collections per GCR for the period for each of the three GCR booklets and recover the total amount from the Accountant with sanctions.

Contract irregularities

Abandoned GETFund projects

69. Section 52(1) of the PFM 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.

70. We however noted at eight institutions that 29 projects awarded by the GETFund Secretariat and PTA which were at various stages of completion had been abandoned for periods ranging between 12 and 120 months. Details are provided below:

No.	Institution	No. of projects	Expected completion date	Period of delay	Interim payments made
1	Ejuraman Anglican SHS	5	August 2017	40 months	1,674,088.20
2	Adanwomase Senior High School	3	2011	120 months	Not known
3	Adventist Girls SHS	4	2019	24 months	Not known
4	Asare Bediako Senior High School	6	2020	12 months	Not known
5	Esaase Bontefufuo Senior High Technical	4	April 2018	44 months	Not known
6	Gyamaa Pensan SHS/Tech. Sch.	3	January 2020	20 months	Not known
7	Kofi Agyei SHS/Tech. Sch.	3	2016	60 months	Not known
8	Mankranso Senior High/Technical School	1	December 2019	24 months	Not known
Total		29			

71. Management of the Schools explained that letters had been written to the GETFund Secretariat for the completion of the projects but were yet to receive any response. The continued delay in completion of the projects deprived the schools of infrastructure for smooth running of the schools.

72. We recommended to management of the schools to pursue GET Fund Secretariat for completion of the projects.

Completed project not in use

73. Contrary to Section 52(1) of the PFM Act, 2016 (Act 921), we noted that, a completed sick bay at Amaniampong Senior High School constructed by the Honourable Member of Parliament and completed in July 2021 had not been put to use.

74. Management explained that the situation was due to lack of logistics such as beds, mattresses, pillows and pharmaceutical supplies. The school also lacked the services of a resident nurse to operate the sick bay.

75. Value for money had therefore not been achieved on the project as the lives of students continued to be at risk due to travelling to seek first aid outside the school.

76. We recommended that management of the school should liaise with the Municipal Assembly and the Health Directorate for provision of the needed logistics to operationalise the sick bay.

Payroll irregularities

Unearned salaries – GH¢92,448.96

77. Regulation 92 of the PFM Regulations 2019, (L.I. 2378) requires, a Principal Spending Officer of a covered entity to ensure the immediate stoppage of payment of salary to a Public Servant when that Public Servant vacates post, resigned or retired. All other payments due to such a person must also be stopped immediately.

78. Contrary to the above, management of five Institutions paid unearned salaries of GH¢92,448.96 to nine separated staff. Details are provided below:

No.	Institution	Name	Period	Nature of separation	Amount
1	Achinakrom SHS	Darko Jeel Pharis	August 2021	Resignation	3,439.52
		Nana Asare	Feb. & Apr. 2021	Retirement	1,799.00
		Abdulai Chere	March 2021	Retirement	422.51
2	Afua Kobi Ampem Girls' SHS	Asante Solomon	August 2020 to March 2021	Vacation of post	17,583.28
3	Church of Christ SHS	Kusi Boatemaa Nyamekye	December 2020 to April 2021	Vacation of post	9,626.20
4	Manso Adubia SHS	Jibril Mariam	May to July 2021	Vacation of post	8,209.29
		Prince Afranie	May to July 2021	Vacation of post	7,545.69
		Clement Adu-Yeboah	June and July 2021	Vacation of post	4,109.20
5	St. George Catholic SHTS, Kuntense	Bervlyn Antwi	January 2021 to January 2022	Unknown staff	39,714.27
Total					92,448.96

79. Payment of unearned salaries resulted in loss of funds to the State.

80. We recommended that, the total amount of GH¢92,448,96 should be recovered from the separated staff or their next-of kin, failing which the validators, including the Heads of Institutions should be made to refund the amount into the Government Salary Suspense Account.

Procurement and Stores Irregularities

Uncompetitive procurements

81. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that procurement entities should request quotations from as many contractors or suppliers as practicable but from at least three different sources

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that should not be related in terms of ownership, shareholdings or directorship and the principles of conflict of interest.

82. We noted on the other hand that five institutions procured goods and services worth GH¢128,781.66, via 36 payment vouchers without sourcing for alternative quotations. Details are provided below:

No.	Institution	No. PVs	Amount
1	Bogwesango SHS	9	14,022.00
2	Dwamena Akenten Senior High School	8	16,882.00
3	Jachie Pramso SHS	8	53,718.00
4	Namong Senior High Technical School	10	27,659.66
5	School of Dispensing Optics	1	16,500.00
Total		36	128,781.66

83. The transactions lacked competitiveness and may not enhance the attainment of value for money on the procurements.

84. We recommended that the Heads of the schools should ensure compliance with the provisions of the Procurement Law and officials found culpable sanctioned.

Unreturned textbooks – GH¢248,733.00

85. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, 3,210 final year students of 10 institutions did not return 7,581 textbooks and past examination questions valued at GH¢248,733.00 on completion of their programmes. Below are the details:

No.	Institution	No. of books/past questions	No. of students	Amount
1	Adanwomase Senior High School	416	263	12,480.00
2	Adventist Girls SHS	161	161	9,940.00
3	Antoa Senior High School,	2010	673	60,300.00
4	Gyamaa Pensan SHS/Tech. Sch.	262	262	7,770.00
5	Kofi Agyei SHS/Tech. Sch.	295	259	8,703.00
6	Konadu Yiadom Catholic SHS	196	167	5,880.00
7	Okomfo Anokye Senior High School	2160	664	64,800.00
8	SDA Senior High School, Bekwai	675	410	31,850.00

9	Seventh Day Adventist Senior	170	61	9,930.00
10	Simms Senior High School	1236	290	37,080.00
Total		7,581	3,210	248,733.00

86. Management inaction to put in place measures that would compel students to return school assets before exiting caused the anomaly. This had diminished the stock of textbooks thereby affecting teaching and learning.

87. We recommended to management of the schools to retrieve the books or recover its value from the defaulting students before their WASSCE certificates are issued to them, failing which the officials whose inaction resulted in the loss should be held responsible for replacement of the textbooks or refund of the amount of GH¢248,733.00.

Discrepancies in food items to schools

88. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that suppliers under the National Buffer Stock Company (NBSC) did not supply the approved quantities of 18 Free SHS food items to 79 Schools as per their enrolments. The details are provided below:

No.	Food Item	No. of Schools	Unit of measure	Total approved quantities	Total actual quantities supplied	Difference
1	Maize	79	100kg	47,238	30,623	16,615
2	Rice	79	50kg	135,770	96,657	39,113
3	Gari	79	100kg	9,185	7,788	1,397
4	Beans	79	100kg	8,685	7,594	1,091
5	Groundnut	79	100kg	8,675	5,471	3,205
6	Flour	79	50kg	68,206	40,732	27,475
7	Sugar	79	50kg	23,275	16,145	7,130
8	Milk	79	160kg x 24	41,439	36,784	4,655
9	Chocolate	79	1kg	53,340	29,826	23,514
10	Vegetable Oil	79	25lts	43,417	26,631	16,786
11	Millet	79	100kg	6,774	4,774	2,001
12	Tomatoe paste	79	2.2kg x 6	75,410	55,046	20,364
13	Margarine	79	10kg	26,054	14,271	11,783
14	Sardine	79	200g x 50	32,681	16,475	16,206
15	Soya	79	100kg	3,718	1,268	2,450
16	Mackerel	79	400g x 24	75,999	44,329	31,670
17	Palm Oil	79	25lts	8,415	7,096	1,319
18	Tom brown	79	100kg	6,684	4,658	2,084

89. We did not sight any correspondence between the schools and the appropriate oversight institution on the shortfalls. This could result in under feeding of students and the risk of overpaying suppliers for quantities not supplied.

90. We recommended to the Heads of the Institutions to report the shortfalls to the NBSC and Free SHS Secretariat for redress.

Bono Region

Introduction

91. The Pre-University Educational Institutions in the Bono Region for the financial year ended 31 December 2021 were 41. The classification is provided below:

Type of Institution	Number of Institutions
Senior High Schools	26
Colleges of Education	2
Agric. Senior High Schools	1
Technical Schools	2
Vocational Schools	1
Senior High Technical Schools	9
Total	41

Financial Reporting

Submission of financial statements

92. For the 2021 financial year, 38 out of the 41 institutions in the region, 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). The three Institutions that failed to submit their financial statements are Berekum College of Education, Goka Senior High School and Our Lady of Fatima Senior High/Technical School.

93. We urged management of the defaulting Institutions to endeavour to comply with Section 80 of the Public Financial Management Act, 2016 (Act 921).

Operational results

94. The total revenue that accrued to the 38 institutions in the 2021 financial year was GH¢129,672,324.59. They however, expended GH¢131,481,348.19 resulting in an overall net deficit of GH¢1,809,023.60. A summary of the income and expenditure of the 38 institutions is shown below:

Details	Income	Expenditure	Surplus/Deficit
GoG	110,478,588.56	110,491,450.62	(12,862.06)
Free SHS	12,864,582.85	14,297,906.99	(1,433,324.14)
User	3,654,632.63	5,143,180.49	(1,488,547.86)
SEIP	792,185.00	793,086.17	(901.17)
HIPC Subsidy	187,372.92	213,975.03	(26,602.11)
Donations and Others	1,694,962.63	541,748.89	1,153,213.74
Total	129,672,324.59	131,481,348.19	(1,809,023.60)

Debtors – GH¢3,251,125.51

95. Total indebtedness of students, staff and other debtors to the institutions for the 2021 financial year was GH¢3,251,125.51. The breakdown is shown in the table below with the details provided in Appendix 'B'.

Type	Amount	Percentage
Students Debtors	3,170,679.51	97.53%
Staff Debtors	76,876.00	2.36%
Other Debtors	3,570.00	0.11%
Total	3,251,125.51	100%

96. As a result of ineffective and inefficient methods in collection of fees at the Institutions, a significant amount of GH¢3,170,679.51 representing 97.53% of total debtors was owed by students.

97. 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.

Creditors – GH¢1,492,075.64

98. At the end of the 2021 financial year, the accounts of the 38 institutions disclosed a creditors figure of GH¢1,492,075.64. The breakdown is shown in the table below and details shown in Appendix ‘C’.

Type	Amount GH¢	Percentage
Students Creditors	96,126.87	6.44%
Sundry Creditors	215,393.97	14.44%
Other Creditor	1,180,554.80	79.12%
Total	1,492,075.64	100

99. We recommended to managements of the Institutions to honour their commitments promptly to their creditors to improve upon their creditability and also maintain trust and confidence of their creditors.

Management Issues

Cash irregularities

Unsupported payments – GH¢37,800.00

100. 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.

101. We observed during the examination of payment vouchers that the Accountant of Manji Agric Senior High School, Mr. Jones Adu made payments totalling GH¢37,800.00 to service providers on five separate payment vouchers without supporting the payments with the relevant documents to authenticate the transactions. The details are as shown in the table below:

PV DATE	PV NUMBER	CHEQ. NO.	PAYEE	AMOUNT GH¢
10/02/21	2021/02/05	374994	Alexander Gyan	800.00
23/09/2021	2021/09/01	000142	Nyame ne Boafo Enterprise	5,000.00
29/09/2021	2021/09/03	000143	Joseph Nambu	10,000.00
11/02/21	2021/11/01	000145	Erinor Ventures-Kumasi	12,000.00
25/11/2021	2021/11/04	000148	The Headmaster	10,000.00
Total				37,800.00

102. In the absence of the supporting documents, we could not confirm the genuineness of the transactions and whether the payments were made in the interest of the school.

103. We recommended that the sum of GH¢37,800.00 should be recovered from the Headmaster and the Accountant.

Revenue not accounted for – GH¢4,050.00

104. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected and immediately banked in gross within twenty-four hours.

105. Also, Ghana Education Service circular number GES/DG/245/19/362 of 19th December 2019 directs that textbook supplied to students under the Free Senior High School program should be returned by the students on completion. Additionally, any student who misplaces any of the textbooks would pay an amount GH¢30.00 for each book and the monies received should be paid into the Education Sector Support Account with the Number 1018631524168.

106. We noted that, the Storekeeper of Mansin Senior High School, Mr. Stephen Sakyi Wilson, failed to account for a total amount of GH¢4,050.00 paid by 98 students for defacing or misplacing school textbooks.

107. This infraction was as a result of the delegation of the accounting function of revenue collection to the storekeeper by the management without proper supervision.

108. This led to the risk of the school losing the GH¢4,050.00 which had not been accounted for by the storekeeper.

109. We requested management to recover the amount of GH¢4,050.00 from Mr. Stephen Sakyi Wilson without further delay.

Collection of money with unapproved value books

110. Regulation 147 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, the Controller and Accountant-General shall approve the design, form and content of value books.

111. Our examination of accounting records of Chiraa Senior High School revealed that between January 2021 and December 2021 the management of the school printed 81 receipt books from a private printing house without approval from the Controller and Accountant-General (C&AG).

112. Our further checks disclosed that four of the receipt books were used to collect fees, charges and funds including rent for school premises, replacement of misplaced textbooks and monies from Free Senior High School Secretariat totalling GH¢624,589.24.

113. We also noted that 77 of the receipt books were unused and being kept by management.

114. The practice of printing and use of unapproved receipt books could lead to the misappropriation of school funds.

115. We urged management to discontinue the use of the unapproved receipt books and procure General Counterfoil Receipts from the C&AG. We further advised management to constitute a Board of Survey to dispose of the unused receipt books.

Outstanding rent – GH¢9,325.00

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

117. We noted that 21 staff occupying bungalows at two institutions, Dormaa Vocational Institute and Our Lady of Fatima owed rent totalling GH¢9,325.00 for the period under review. The details are provided in the table below:

Institution	No. of occupants	Amount GH¢
Dormaa Vocational Institute	11	2,425.00
Our Lady of Fatima	10	6,900.00
Total	21	9,325.00

118. This could lead to the loss of rent income to the state.

119. We urged management to recover the outstanding rent of GH¢9,325.00 from the affected staff and same paid to the relevant bank account without further delay. We also advised management to put in place effective mechanisms to facilitate the prompt and regular payment of rent by the occupants.

Salary advances in excess of approved limit – GH¢42,588.16

120. Article 13.03 of Harmonised Conditions of Service for Colleges of Education, 2013 states that an employee, upon request, shall be granted two months' salary advance subject to availability of funds and shall be made to repay in 12 months instalments.

121. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), also clearly defines the responsibilities for a Principal Spending Officer of a covered entity with regards to payments to ensure the validity, accuracy and legality of the claim for the payment.

122. Our audit disclosed that, two officers of Al-Faruq College of Education who qualified for two months' salary advances amounting to GH¢5,411.84, were granted GH¢48,000.00 above the allowable threshold. The details are provided in the table below:

Name	Position	Amount GH¢	Two Months' Salary GH¢	Excess GH¢
Abdul Rashid Mohammed	Storekeeper	30,000.00	3,247.42	26,752.58
Adam Dabre Abdul-Wahab	Administrator	18,000.00	2,164.42	15,835.58
Total		48,000.00	5,411.84	42,588.16

123. This could lead to the abuse and indiscriminate granting of salary advances.

124. We recommended to the Principal to ensure the immediate recovery of the excess advance of GH¢42,588.16 from the two officers. We also advised management to be guided by the tenets of the Conditions of service to prevent a future occurrence.

Payment of unjustified responsibility allowances – GH¢4,003.55

125. Regulation 78 of 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 the validity, accuracy and legality of the claim for the payment and that evidence for services received, certificates for work done and any other supporting documents exists.

126. We noted that between January 2021 and November 2021 three members of staff of Don Bosco Technical Institute were paid unjustified responsibility allowances amounting to GH¢4,003.55. Our audit also revealed that the three officers did not perform additional duties to warrant the payment of such responsibility allowances. The details are shown below:

No.	Name	Staff ID	Period	Amount GH¢
1.	Nicholas Agyemang	184274	Jan - Nov 2021	2,202.75
2.	Mabel Takyiwaa Adu Abrefa	635277	Jan-21	399.05
3.	Ahengua Solomon Anokye	240022	May - Nov 2021	1,401.75
Total				4,003.55

127. Management indicated that, the school had sent inputs to discontinue the payment of the allowances to the staff but the Controller and Accountant-General was yet to act.

128. The anomaly had led to the payment of the unjustified allowances.

129. We recommended to the Principal and the Administrator to continue reminding the Controller and Accountant-General to stop the payment of the responsibility allowances and recover the GH¢4,003.55 and any other unearned allowances from the affected teachers and same paid to the Suspense account at the Bank of Ghana.

Outstanding salary advance – GH¢2,944.00

130. Regulation 110 of the Public Financial Management Regulations, 2019 (L.I. 2378), places responsibility for the recovery of advances on the head of department.

131. We noted that between January 2018 and April 2021, the management of two Institutions granted salary advances in the sum of GH¢2,944.00 to eight members of staff. However, the Accountants of two institutions had failed to recover the advances from the affected staff on due date as detailed below:

Institution	Period	No. of staff	Advance Outstanding
Dormaa Vocational Institute	22/04/21	2	1,150.00
Our Lady of Fatima	January 2018-January 2020	6	1,794.00
Total		8	2,944.00

132. The non-recovery could deny other officers from benefitting from the same facility.

133. We recommended to management, to pursue recovery of the outstanding advances of GH¢2,944.00 from the eight defaulting officers without further delay.

Payroll Irregularities

Unjustified salary increases – GH¢19,669.78

134. Regulation 86 of the Public Financial Management Regulations 2019 requires a principal spending officer of a covered entity to keep records of the nominal roll of the respective covered entity in a manner that ensures that the correct amount of emoluments is paid.

135. We noted during the audit of payroll that, between October 2021 and November 2021, 14 officers of Don Bosco Technical Institute received salary increments between 31.55% and 108.54% which summed up to GH¢19,669.78 without any justification. However, we could not sight any supporting documents such as promotion letters, circulars etc. on salary increases to justify the increases. The details are as provided in the table below:

No.	Name	Staff ID	Salaries		Difference
			Oct-21	Nov-21	
1.	Cornelius Asante Isaac	1042419	2,904.15	4,104.15	1,200.00
2.	Adu-Agyapong Sakyi	156853	3,269.89	4,941.97	1,672.08
3.	Kwateng Maxwell	1257739	3,003.71	4,203.71	1,200.00
4.	Mensah Opoku Yaw	825476	2,582.48	3,782.48	1,200.00
5.	Sarfo Moses	1193177	2,551.75	3,751.75	1,200.00
6.	Antwi Augusta	829450	3,323.42	4,523.42	1,200.00
7.	Twene Adu Asare	837614	2,295.05	4,786.16	2,491.11
8.	Ahyea Edwin Wuver	825186	3,269.89	4,669.89	1,400.00
9.	Dwomoh Appiah Fred	185949	3,005.58	4,203.71	1,198.13
10.	Tabuah Freda	854583	3,161.50	4,361.50	1,200.00
11.	Ayawine Evans Wuver	825148	3,056.67	5,165.13	2,108.46
12.	Akwamah Mercy	255141	3,803.23	5,003.23	1,200.00
13..	Mensah Jehoshaphat	958738	3,267.87	4,467.87	1,200.00
14	Bainson David	962418	3,215.24	4,415.24	1,200.00
Total			42,710.43	62,380.21	19,669.78

136. In the absence of any evidence to that effect, we could therefore not confirm the genuineness of the increases in salaries.

137. We recommended to the Administrator and the Principal to recover the total unjustified increase in salaries amounting to GH¢19,669.78 from the

officers and same paid into the Controller and Accountant General suspense account.

Unearned salaries – GH¢25,440.06

138. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to a Public Servant when that Public Servant vacates post. All other payments due to such a person must also be stopped immediately.

139. Contrary to the above, our audit of payroll disclosed that between May 2016 and October 2021, management of three institutions failed to ensure the immediate stoppage of salaries of three separated staff thereby resulting in the payment of unearned salaries of GH¢25,440.06. The details are shown below:

Institution	Name	Period	Amount GH¢	Remarks
SDA SHS-Sunyani	Abena Bossman Tachie-Baffour	10/5/2016 to 31/12/2016	10,107.36	Study leave without pay
Mansen SHS	Asamani Emmanuel	1/7/2021 to 31/10/2021	13,710.02	Resigned
Chiraa SHS	Rebecca Nuro	4/02/2021 to 28/2/2021	1,622.68	Death
Total			25,440.06	

140. The state therefore risks losing the total amount of GH¢25,440.06 paid as unearned salary to the separated officers.

141. We recommended to management to pursue recovery of the total unearned salaries of GH¢25,440.06 from the concerned officers or their next of kin, failure of which the validating officers and accountants should refund the total amount.

Stores and Procurement Irregularities

Unaccounted for textbooks – GH¢12,330.00

142. The Ghana Education Service via Circular number GES/DG/245/19/364 of 19 December 2019 directed all Regional Directors of Education to ensure that parents/guardians of students who misplaced or defaced textbooks supplied are made to replace same by paying the required cost of the textbook concerned at

a cost of GH¢30.00 per textbook and pay same into a designated bank account provided.

143. Our audit revealed that 139 final year students of Don Bosco Technical Institute failed to return borrowed textbooks valued at GH¢12,330.00 to the school on completion of their courses of study.

144. Failure to recover could lead to non-replacement of the lost/defaced books which could affect teaching and learning.

145. We advised management to take steps to recover the replacement charge of GH¢12,330.00 from the parents/guardians of the defaulted students and same paid to the designated account. We also urged management to be proactive in dealing with such issues to prevent a recurrence.

Short supply of food items

146. 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, the validity, accuracy and legality of the claim for the payment and that the evidence of services received, certificate for work done and any other supporting document exists.

147. We noted during the audit of stores at the Sumaman SHS that, the store receipt vouchers showed that the school received 133 (50kg) bags of maize from the National Buffer Stock Company Limited. Our physical stock count however revealed that, 73 (25kg) bags of maize bags were included in the supply instead of the 50kg type resulting in a short supply of 73 (25kg) bags.

148. Management responded that this was due to the increase in the market price of maize, but the buffer stock secretariat had not reviewed their quotes.

149. In our opinion, this does not ensure transparency in the dealings between the government and the suppliers.

150. We recommended to management to notify the National Buffer Stock Company Limited for the difference to be supplied. We further recommended to

the Director-General of the Ghana Education Service to sanction the Head of the school for aiding the supplier by failing to report on the short supply.

Contract Irregularities

Abandoned GETFund projects

151. Section 36 of the Pre-Tertiary Education Act, 2020 (Act 1049) states that, the Education Service shall construct, equip and maintain public basic and senior high schools. Section 52 of the Public Financial Management Act, 2016 (Act 921) also requires a Principal Spending Officers to institute proper control systems to prevent losses and wastage.

152. Our physical inspection of projects revealed that two GET Fund projects at various stages of completion have been abandoned for periods ranging between four and six years as shown in the table below:

Name of Project	Institution	Start Date	Expected Completion Date	% of Work Done
Construction of 2 – Storey 12 – Unit Classroom block.	Salvation Army SHS	20/8/2014	18/9/2015	90%
Construction of School Dinning Hall and Kitchen	Our Lady of Providence Girls SHS	31/08/2016	31/08/2017	60%

153. Delay in executing projects could lead to cost overruns and defeat the purpose of which the project was earmarked.

154. We urged Management to liaise with the GETFund to provide funding for the early completion of the projects in order to prevent variations and cost overrun.

Asset Management

Encroachment on Koase Senior High school land

155. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a 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 system exist for the custody and management of the assets.

156. Further Section 51 of the Land Title Registration Act, 1986, require that the land registrar shall on registration of a person as proprietor of land or lease, and issue a land certificate to the person if that person is registered as proprietor of land with absolute title whether on the first registration or subsequent of the land.

157. Our audit inspection indicated that 13 acres out of 33-acre land of the Koase SHS was under litigation and risks being encroached by private developers.

158. In order to avoid any disputes and legal tussles, we recommended to the Headmistress of the school to seek assistance from the Ghana Education Service to obtain title deeds from the appropriate authorities and also fence the lands to secure them.

Bono East Region

Introduction

159. There were 30 Pre-University Educational Institutions in the Bono East Region for the financial year ended 31 December 2021. The classification of the institutions is as shown below:

No	Type of Institution	Number
1.	Senior High Schools	23
2.	Colleges of Education	1
3.	Senior High Technical Schools	4
4.	Special Schools	1
5.	Technical Schools	1
Total		30

Financial Reporting

Submission of financial statements

160. For the 2021 financial year, 30 institutions submitted their annual accounts representing 100% which were duly validated, and reports issued thereon in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921).

Operational results

161. The total income for the 30 institutions in the 2021 financial year was GH¢98,389,733.30. However, these institutions incurred a total expenditure of 162. GH¢99,273,622.95, resulting in an overall net deficit of GH¢883,889.65. A summary of the income and expenditure for the 2021 accounts is shown below:

No.	Item	Income GH¢	Expenditure GH¢	Surplus/(Deficit) GH¢
1.	GOG Funds	82,015,216.30	81,989,594.30	25,622.00
2.	IGF	4,317,400.28	4,368,711.99	(51,311.71)
3.	Free SHS	9,806,243.17	10,678,083.60	(871,840.43)
4.	GETFUND/Subsidy	0.00	14,197.15	(14,197.15)
5.	Donation/Others	336,184.33	445,838.69	(109,654.36)
6.	SEIP	1,914,689.22	1,777,197.22	137,492.00
Total		98,389,733.30	99,273,622.95	(883,889.65)

Debtors – GH¢1,021,665.70

163. Total indebtedness of students, staff and others to the institutions for the 2021 financial year was GH¢1,021,665.70. The summary is shown below, and the details are attached as Appendix 'B'.

Type	Amount GH¢	Percentage
Students	860,096.22	84.19%
Staff	2,900.00	0.28%
Others	158,669.48	15.53%
Total	1,021,665.70	100.00%

164. We recommended to the heads of the affected schools to put in place proper mechanisms to ensure recovery of debts in compliance with Regulation 32(2) of the Public Financial Management Regulations, 2019 (L.I. 2378).

Creditors – GH¢856,462.65

165. At the end of 2021 financial year, the accounts of 26 institutions disclosed a creditors figure of GH¢856,462.65. The summary is shown below, and the details are attached as Appendix ‘C’.

Type	Amount	Percentage
Students	92,952.60	10.85%
Suppliers	763,510.05	89.15%
Total	856,462.65	100.00%

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

Management Issues

Payroll irregularities

Unearned Salaries – GH¢37,321.71

167. Regulation 92 of the Public Financial Management Regulation, 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.

168. During the review of Electronic Salary Payment Voucher records, we observed that between May 2021 and September 2021 four separated staff from Techiman Senior High School and Atebubu Senior High School were paid unearned salaries amounting to GH¢37,321.71 as detailed below:

School	Staff ID	Name	Rank	Period	Total GH¢	Remarks
Techiman SHS	527754	Akurugo Yanduglah A. John		June 2021 to August 2021	8,102.86	Vacation of Post
Atebubu SHS	1429094	Logah Patience	Principal Supt. Prof	May 2021- Sept. 2021	19,993.48	Unknown
	233267	Owusu - Kwarteng Bright	Asst. Director II	July 2021- August 2021	6,197.70	Died On 28/06/21
	249275	Adu Gyamfi S.	Asst. Director II	May 2021	3,027.67	Retired On 2/5/21
Total					37,321.71	

169. The state therefore risks losing the total amount of GH¢37,321.71 paid as unearned salary to the separated officers.

170. We recommended to the managements to pursue the recovery of the total unearned salary of GH¢37,321.71 from the concerned officers or their next of kin, failure of which the validating officers and accountants should refund the total amount.

Tax irregularities

Failure to withhold & remit taxes – GH¢1,865.24

171. 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. Section 117 of the Act also stipulates 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.

172. Our examination of the accounts of three schools showed that a total of GH¢1,865.24 in favour of the Commissioner-General of GRA remained outstanding more than 15 days after the transactions had been executed. The table below provides the details:

No.	Institution	Withheld Tax	Withholding Tax Un-deducted	Total Outstanding Tax
1.	Abeaseman Community Senior High School	-	355.00	355.00
2.	St. Francis Seminary/ Senior High School	551.95	-	551.95
3.	Kwame Danso Senior High School	958.29	-	958.29
Total		1,510.24	355.00	1,865.24

173. We recommended that management should remit the GH¢1,510.24 to GRA while the GH¢355.00 be recovered from the Headmaster and Accountant and same paid to GRA.

Stores and Procurement Irregularity

Uncompetitive procurements

174. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that, Procurement entities to request quotations from as many suppliers or contractors as practicable, but from at least three (3) 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.

175. We observed during our review of procurement records that two schools procured goods and services valued at GH¢28,857.80 on four payment vouchers without obtaining alternative quotations from as many suppliers or contractors as practicable, at least three sources, or approval from the Public Procurement Authority. The details are indicated below:

Institution	Date	P V No.	Details	Payee	Amount GH¢
Mount Carmel Girl's SHS	01/9/21	MTC/1/9/2021	Being funds released to the chemistry tuition to buy WASSCE (2021) practical items	Labchem Ltd-Ksi /Kuubar Yengkuu	3,712.80
	14/9/21	MTC/4/9/2021	Being funds for the physics and Biology WASSCE Practicals Joseph	Agyapong/Hurykings Equip. Co. Ltd-Accra	3,645.00

New Kokrompe SHS	14/7/2021	NKSHS/JULY/01	Part Payment for marker and graph board supplied to school	Headmaster /Unique Kat Ltd	10,000.00
	14/7/2021	NKSHS/JULY/03	Funds to cater for the construction of school kitchen, perishable food items and other expenses	Headmaster /With God Ent	11,500.00
Totals					28,857.80

176. With this practice, transparency in the procurement process is compromised and does not create the opportunity for the schools to obtain value for money.

177. We recommended that the respective Heads of the schools are sanctioned in line with the provisions of Section 92 of the Procurement Amendment Act. We further advised the managements to exercise strong oversight on the procurement processes and respective entity tender committees to stop the breach of the procurement law.

Contract Irregularities

Abandoned projects

178. 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.

179. We observed during our inspection of various projects undertaken by GETFund in seven schools that, 10 projects which were at various stages of completion had been abandoned for periods ranging between three and 10 years. The details of the projects and their status at the time of audit are shown below:

School	Project	Year Awarded	Contractor	Contract Sum GH¢	Expected completion Time	Current stage
St. Francis Seminary SHS	1 No. 2-storey 12 Unit Classroom block	2011	Appmink Ventures Ltd-Syi	804,781.73	12 months	Roofing level
	1No. 2-storey dormitory block	2016	Firewall Ltd - Sunyani	1,213,175.70	12 months	-do-
Mount Carmel Girls SHS	Const. of Kitchen/Dining Hall	2018	Messrs Ramsid GH. Ltd/M/s Amby Ltd	1,268,559.79	12 months	Roofing Level
	1No. 2-storey dormitory block	2018	M/s Broad Spectrum Ltd	1,468,099.26	12 months	Practical completion
Guakro Effah SHS, Offuman	Single Storey Girls' Dormitory			1,536,840.56		No copies of contract documents. Abandoned since 2020
	Dining Hall/Kitchen Complex			Unknown contract sum		No copies of contract documents. Abandoned since 2019
Tuobodom SHTS	Construction of Assembly Hall	2016	Unknown contractor	Unknown		Complete foundation and mounted pillars
Busunya SHS	12-Unit classroom block, 12-seater toilet facility and a teacher's bungalow	06/10/2011	Yamlis GH. Ltd	676,305.09	11 months	Roofing level Abandoned since 9/9/2020
	Construction of Assembly Hall			Unknown	No copies of contract documents	
Nkoranza Technical Institute	Two- apartment teachers' bungalow	2010	Nkoranza South Municipal Assembly			

180. Delay in executing projects could lead to cost overruns and defeat the purpose of which the projects were earmarked.

181. We urged the Managements of the schools to liaise with GET Fund to provide funding for the early completion of the projects in order to prevent variations and cost overrun.

Asset Management

Failure to obtain land title Deeds

182. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires, the principal spending officers to maintain a register of lands under the control of the institutions they head, which shall contain a record of the details of each parcel of land and the terms on which the land is held with reference to conveyance, address, area, date of acquisition, disposal or major changes in the use, cost, lease terms, maintenance contracts and other pertinent details.

183. We noted during the audit that three institutions namely, Tuobodom Senior High Technical School, Gyarko Community Day Senior High School and Krobo Senior High School had failed to secure title deeds for the school lands which had exposed the schools to encroachment by private developers.

184. The schools risk losing out in the event of litigation with other persons or institutions.

185. We recommended to management of the schools to obtain title deeds from the appropriate authorities and also fence the lands to secure them.

Central Region

Introduction

186. During the year under review, we audited 94 pre-university educational institutions in the Central Region made up of the categories provided in the table below:

No.	Type of Institution	No. of Institutions
1	Senior High Schools	65
2	Senior High Technical Schools	8
3	Technical Institutes	2
4	Vocational Schools	7
5	Special Schools	2
6	Colleges of Education	3
7	Nursing and Midwifery Training Colleges	6
8	Immigration Training School	1
Total		94

Financial reporting

Submission of financial statements

187. Out of 94 audited institutions, 76 submitted their financial statements for audit by the statutory deadline of 28 February 2022 as stipulated in Section 80(1) of the Public Financial Management Act, 2016 (Act 921). The list of the 18 defaulting institutions is attached as Appendix A.

Operational results

188. Total revenue accrued to the 76 institutions in 2021 was GH¢326,996,812.04 as against total expenditure of GH¢334,409,200.11 resulting in a deficit of GH¢7,412,388.07. A summary of the income and expenditure of the 76 institutions is shown above:

Item	Income	Expenditure	Surplus/ (Deficit)
GoG	277,073,694.48	274,895,981.26	2,177,713.22
Boarding	8,389,889.49	12,566,715.63	(4,176,826.14)
Subsidy	1,052,965.72	513,530.05	539,435.67
Free SHS	35,221,780.79	42,907,164.37	(7,685,383.58)
Miscellaneous	5,258,481.56	3,525,808.80	1,732,672.76
Total	326,996,812.04	334,409,200.11	(7,412,388.07)

Debtors – GH¢16,999,990.26

189. Total debtors of the 76 institutions stood at GH¢16,999,990.26 as at 31 December 2021 and were in respect of fees owed by students. Management of the institutions explained that the indebtedness resulted from a directive by GES to Heads not to expel students for non-payment of fees. We

recommended to the institutions to notify GES of the indebtedness for appropriate action. The list of affected institutions is provided in Appendix B.

Creditors – GH¢19,953,636.97

190. Total creditors of the 76 institutions were GH¢19,953,636.97 as at 31 December 2021 as shown below with the list of the institutions in Appendix ‘C’.

No.	Type	Amount	Percentage (%)
1	Students	25,467.15	0.1
2	Suppliers	17,371,244.28	87.1
3	Others	2,556,925.54	12.8
Total		19,953,636.97	100.0

191. The institutions defaulted in payments to suppliers and other creditors mainly due to late release of funds by the Ministry and also their inability to raise revenue from payment of fees as a result of the GES directive to the institutions not to expel students for non-payment of fees. To avoid litigation and possible payment of judgement debts, we recommended to the institutions to inform GES of their indebtedness for appropriate action.

Management Issues

Cash Irregularities

Uncollected rent – GH¢114,649.32

192. Regulation 46 of the PFM Regulation, 2019 (L.I. 2378) requires that, a Principal Spending Officer shall ensure the efficient collection of revenue due.

193. We noted on the contrary that 228 members of staff did not pay rent of GH¢114,649.32 due 11 institutions. Details are provided below:

No	Institution	No. of staff	Amount
1	Junkwa Senior High School	13	5,700.00
2	Nurses and Midwifery College, Praso	17	13,755.00
3	Komenda College of Education	22	11,273.00
4	Adisadel College-Cape Coast	44	13,425.00
5	Aburaman Senior High School	10	2,510.00
6	National Vocation Training Institute -Biriwa	16	14,681.90
7	Boa Amponsem Senior High School	27	19,734.00
8	Apam Senior High School	12	3,204.42

9	Community Development Vocational Training Institute, Panfokrom	18	4,220.00
10	National Vocation Training Institute, Gomoa Adaa	7	480.00
11	OLA Training College, Cape Coast	42	25,666.00
Total		228	114,649.32

194. Failure to collect rent could result in deterioration of the residential facilities because the institutions would be unable to undertake repairs and maintenance due to lack of funds.

195. We recommended that management should recover the amount by obtaining standing orders from the defaulting staff to their banks for monthly repayments.

Unaccounted funds – GH¢204,438.21

196. Section 78 of PFM 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.

197. We however noted that five institutions paid GH¢204,438.21 for goods and services to suppliers and service providers without the relevant expenditure documents such as, receipts, invoices, reports etc. Details are provided below:

No	Name of school	No. of PVs	Amount
1	Edinaman Senior High School	1	16,317.00
2	College of Music SHS, Mozano	4	1,920.00
3	National Vocation Training Institute- Gomoa Adaa	17	6,326.80
4	OLA Training College, Cape Coast	14	120,174.41
5	St. Augustine's College, Cape Coast	4	59,700.00
Total		40	204,438.21

198. This could result in loss of funds to the institutions as we were unable to confirm whether the expenditure was incurred in the interest of the schools.

199. We recommended that in the absence of accountability, the Heads and Accountants should refund the amount of GH¢204,438.21 into the institutions' accounts.

Unrecovered staff advance – GH¢135,890.76

200. Section 7 of the PFM Act, 2016 (Act 921) requires, a Principal Spending Officer to establish an effective system of risk management and internal controls over its resources.

201. We noted, however, that out of GH¢167,555.76 granted as advances to 21 officers by four institutions, only GH¢32,665.00 had been recovered leaving an outstanding balance of GH¢134,890.76 for periods between 12 and 72 months. Details are provided below:

No.	Institutions	No. of staff	Period of default	Amount granted	Amount recovered	Amount outstanding
1	Komenda College of Education	2	May 2019 to Dec 2021	103,155.76	10,000.00	93,155.76
2	Nursing and Midwifery College, Praso	6	Jan 2021 to Dec 2021	13,000.00	5,200.00	7,800.00
3	College of Community Health Nurses Training-Winneba	3	Jun 2019 to Dec 2021	15,000.00	5,245.00	9,755.00
4	OLA Training College Cape Coast	10	Jan 2016 to Dec 2021	36,400.00	12,220.00	24,180.00
Total		21		167,555.76	32,665.00	134,890.76

202. The non-recovery of the amounts denied the schools of funds for their operations.

203. We recommended recovery of the amount of GH¢134,890.76 from the beneficiaries through standing orders from them to their banks for monthly repayments to the institutions.

Inability to access funds at Bank – GH¢ 218,222.66

204. Contrary to Section 7 of the PFM Act, 2016 (Act 921) we noted that four institutions could not access funds from their bankers due to operational or liquidity challenges faced by the banks. Details are provided below:

No.	Institution	Banks	Account Number	Bank Balance
1	Community Development Vocational Training Institute, Panfokrom	GN Bank Potsin Branch	2832111000143	4,000.00
2	Ekumfi T. I. Ahmadiyya SHS	Ekumfiman Rural Bank	2051320000025141	44,246.43

3	National Vocation Training Institute -Biriwa	Mfantseman Community Bank	2101500000147061	157,175.75
4	Senya Senior High School	Union Rural Bank	214120000187180	12,800.48
Total				218,222.66

205. As a result, the schools may not be able to honour their financial obligations when they fall due leading to court action and possible payment of judgement debts.

206. We recommended to management of the schools to notify Bank of Ghana and Apex Bank of this development for the necessary remedial action.

Misappropriation of assessment fees – GH¢35,113.00

207. Regulation 50 of the PFM Regulations, 2019 (L.I. 2378) states among others that, all public moneys collected shall be paid in gross into the Public Funds Accounts and disbursement shall not be made from the moneys collected except as provided by an enactment.

208. On the contrary, we noted at Cape Coast School for the Deaf and Blind that Mr. Abraham A. Yemoson (Headmaster) and Mr. Adutwum Bismark Kwabena (Audiologist Officer) collected monies from the school's assessment facility amounting to GH¢35,113.00 but could not account for it. Details are provided below:

No.	Receipt Numbers	Amount
1	00051 – 00100	2,430.00
2	000101 – 00150	2,420.00
3	00151 – 00200	2,330.00
4	00601 – 00650	2,530.00
5	00401 – 00450	2,300.00
6	00001 – 00050	2,490.00
7	00051 – 00094	2,110.00
8	00095 – 00100	280.00
9	00101 – 00150	2,360.00
10	00151 – 00200	2,440.00
11	00201 – 00250	2,440.00
12	00251 – 00300	2,380.00
13	00301 – 00350	2,523.00
14	00351 – 00400	2,310.00
15	00401 – 00450	2,370.00
16	00451 – 00477	1,400.00
Total		35,113.00

209. This led to loss of funds to the school which could negatively impact on its operations.

210. We recommended recovery of the amount of GH¢35,113.00 from the Headmaster (Mr. Abraham A. Yemoson) and Audiologist Officer (Mr. Adutwum Bismark Kwabena) with sanctions.

Overpayment to supplier – GH¢10,030.00

211. Contrary to Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), we noted that the Head and Accountant of College of Music Senior High School, Mozano, paid GH¢63,130.00 to John Otoo Akwaaba Sports Wear, instead of GH¢53,100.00 quoted on the supplier's invoice.

212. This resulted in overpayment of GH¢10,030.00 to the supplier and loss of funds to the school.

213. The Headmaster explained that the amount quoted in the tender documents was the old price but at the time of awarding the contract in February 2021, there was a price increase from GH¢90.00 per dress to GH¢107.00.

214. We did not sight any evidence of management of the school following due process to vary the contract price and so recommended recovery of the amount of GH¢10,030.00 from the Headmaster and the Accountant.

Litigation resulting from indebtedness

215. Contrary to Section 7 of the PFM Act, 2016 (Act 921), we noted that, between 2012 and 2018, Swedru School of Business was indebted to the tune of GH¢1,539,609.47 to suppliers which resulted in legal actions by some suppliers against the school.

216. The situation has reduced the creditworthiness of the school and also threatens its smooth operations.

217. We recommended to management and the school's governing body to treat the matter with urgency and engage the Ministry of Education and Ghana Education Service to settle the liability to avert possible seizure of school property and payment of judgement debt.

Procurement and Stores irregularities

Non-competitive procurement

218. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that, a 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.

219. In contravention with the above, five institutions procured goods and services totalling GH¢390,357.86 via 76 payment vouchers without obtaining alternative quotations from other suppliers. Details are provided below:

No.	School	No. of PVs	Amount
1	Dunkwa Senior High Tech. School	13	50,074.00
2	Komenda College of Education	15	192,149.89
3	Adisadel College -Cape Coast	20	103,645.37
4	Cape Coast Technical Institute	26	34,314.60
5	Mozano Senior High School	2	10,174.00
Total		76	390,357.86

220. By this action, the institutions risk paying uneconomic prices for the goods and services.

221. We recommended that the Heads of the institutions should comply with the relevant provisions of the Procurement Law and officials found culpable sanctioned

Payroll irregularities

Unearned Salaries – GH¢146,908.56

222. We noted that 11 institutions paid unearned salaries of GH¢144,045.77 to 17 separated staff and failed to recover the unearned salaries contrary to Regulation 92 of the PFM Regulations, 2019 (LI 2378). Details are provided below:

No.	Institution	No. of staff	Nature of separation	Amount
1	Komenda Senior High Tech. School	1	Vacation of post	8,537.64
2	Aggrey Memorial Zion SHS, Cape Coast	1	Retirement	6,262.96
3	Siddique SHS, Nyakrom	1	Vacation of post	8,630.71
4	Nsaba Presby SHS	3	Death	16,801.73
5	Obiri Yeboah SHS	3	Resignation & wrongful allowance	23,751.11
6	Mozano SHS	2	Vacation of post	2,368.83
7	Ogyedom Community Senior High Tech. Sch.	1	Vacation of post	12,188.53
8	Community Dev. Vocational Training Institute, Panfokrom	1	Vacation of post	2,136.18
9	Gomoa Senior High Technical School	1	Vacation of post	5,619.22
10	Fetteman SHS	1	Vacation of post	19,140.36
11	Dunkwa SHS	2	Retirees still at post	41,471.29
Total		17		146,908.56

223. Payment of salaries to undeserving officials has resulted in loss of funds to the State.

224. We recommended recovery of the amount of GH¢146,908.56 from the beneficiaries or their next of kins, otherwise the Heads of the Schools and salary validators should refund the amount into the Government Salary Suspense Account.

Overpayment of salary – GH¢45,932.95

225. Regulations 90 of PFM Regulations, 2019 (L.I. 2378) provides among others that, Employees Salary Payment Vouchers shall be validated to ensure that the correct amount of emolument is paid, and any over payment recovered.

226. We however noted that five officers of four institutions were overpaid salaries totalling GH¢45,932.95 due to wrong placement on higher salary scales. Details are provided below:

No.	Institution	Name of staff	Period of overpayment	Unrecovered Overpaid salary
1	Adankwaman SHS	Gifty Assumang	Jan 2020- Sep 2021	1,622.65

2	Nurses and Midwifery College Dunkwa	Adams Lambo	Apr 2020- Mar 2021	29,220.81
3	College of Music SHS, Mozano	Takyi Benjamin	Mar 2021- Jun 2021	3,088.54
4	Komenda College of Education	Ezekiel Bondzie	Aug 2020- Nov 2021	3,496.09
5	Komenda College of Education	Affram Okore	Aug 2020- Dec 2021	8,504.86
Total				45,932.95

227. We recommended recovery of GH¢45,932.95 from the beneficiaries or their next-of-kins, failing which the Heads of the institutions and the salary validators should be held liable for refund of the amounts into the Government Salary Suspense Account.

Tax Irregularities

Un-deducted/unremitted taxes – GH¢79,801.31

228. Section 116 and 117 of the Income Tax Act, 2015 (Act 896) requires, a withholding agent to deduct tax and pay to the Commissioner a tax that has been withheld within 15 days after the end of the month in which the payment subject to withholding tax was made.

229. On the contrary, we noted that eight institutions either did not withhold tax of GH¢11,287.01 or remit withheld tax of GH¢68,514.30 to GRA. Details are provided below:

No.	Institution	Unwithheld Tax	Unremitted Tax	Total
1	Adisadel College -Cape Coast	-	5016.92	5,016.92
2	Enyan Denkyira Senior High Technical	3,461.10	-	3,461.10
3	Enyan Abaasa Technical School	3,900.48	1,676.43	5,576.91
4	National Vocation Training Institute -Biriwa	-	660.36	660.36
5	Community Development Training Institute, Panfokrom	1,072.13	-	1,072.13
6	College of Music Senior High School, Mozano	2,853.30	-	2,853.30
7	Ghana National College, Cape Coast		54,435.16	54,435.16
8	Cape Coast School for The Deaf and Blind		6,725.43	6,725.43
Total		11,287.01	68,514.30	79,801.31

230. This might deny the State of achieving its tax revenue targets.

231. We recommended that the unremitted tax of GH¢68,514.30 should be paid to GRA and the Accountants of the Schools should personally pay the tax not withheld of GH¢11,287.01 to GRA and recover the amount from the suppliers. We also recommended that the Accountants should be held liable for any penalty payment.

Assets Management

No land title deeds to institution lands

232. Section 52 of the PFM Act 2016 (Act 921) requires, a Principal Spending Officer to maintain a register of lands and buildings including a record of the details of each parcel of land and each building and the terms on which the land or building is held.

233. We however noted that eight institutions did not have title deeds for the parcels of land which their institutions are situated on. Details are provided below:

No.	Name of Institution
1	Awutu Bontrase Senior High School
2	Assin Manso Senior High School
3	Moree Community Senior High School
4	Besease Senior High School
5	St. Gregory Catholic Senior High School
6	National Vocation Training Institute-Biriwa
7	Gomoa Senior High School
8	College of Music Senior High School

234. We were informed by the Heads that they were in the process of securing the title deeds. The absence of title deeds exposes the lands to encroachment and other litigations.

235. We recommended to management of the institutions to hasten their efforts in securing the titles to the land to forestall any future litigation or loss.

Eastern Region

Introduction

236. During the year under review, we audited 117 pre-university educational institutions in the Eastern Region made up of the categories provided in the table below:

No.	Type of Institution	No. of Institutions
1	Senior High Schools	70
2	Senior High/Technical Schools	19
4	College of Education	7
5	Technical Institutes	4
6	Vocational/Technical Institutions	5
7	Agric Senior High Schools	2
8	Special Schools	5
9	Nurses Training Schools	5
Total		117

Financial Reporting

Submission of financial statements

237. Out of the 117 institutions audited, 110 institutions submitted financial statements for audit by the statutory deadline of 28 February 2022 as stipulated in Section 80(1) of the PFM Act 2016 (Act 921). Appendix 'A' gives the list of the defaulting institutions.

Operational results

238. The 110 audited financial statements recorded total income of GH¢521,093,134.02 and expenditure of GH¢524,491,615.89 resulting in a deficit of GH¢3,398,481.87 as shown in the table below:

No	Accounts	Income	Expenditure	Surplus/(Deficit)
1	General/GOG	419,400,913.48	418,468,421.22	932,492.26
2	Boarding/IGF Retained	21,659,103.89	17,780,473.78	3,878,630.11
3	Miscellaneous/Others	7,961,405.02	6,699,304.35	1,262,100.67
4	Free SHS	72,071,711.63	81,543,416.54	(9,471,704.91)
	Total	521,093,134.02	524,491,615.89	(3,398,481.87)

Debtors – GH¢25,889,167.47

239. Total debtors of GH¢25,889,167.47 was owed by students, staff and other debtors as at 31 December 2021. The breakdown of the debtors is provided below with details in Appendix ‘B.’

No.	Type	Amount	Percentage (%)
1	Students	18,967,611.81	73.26
2	Staff	97,360.00	0.38
3	Others	6,824,195.66	26.36
	Total	25,889,167.47	100

240. Management of the institutions explained that a directive from the Director-General of the Ghana Education Service to Heads not to expel students for non-payment of fees accounted for the students’ indebtedness of GH¢18,967,611.81 representing 73.26 percent of the total debtors. We recommended to the institutions to draw the attention of the Ghana Education Service to this issue for necessary action. To avoid situations of bad debts, we also recommended that management of the institutions should put in pragmatic measures to recover the amounts due from staff and other debtors.

Creditors - GH¢18,964,692.68

241. The schools were indebted to students, suppliers and service providers to the tune of GH¢18,964,692.68 as at 31 December 2021. A summary of the creditors is provided below with details in Appendix ‘C’.

No.	Type	Amount	Percentage (%)
1	Students	1,989,194.08	10.49
2	Others	843,377.42	4.45
3	Suppliers	16,132,121.18	85.06
	Total	18,964,692.68	100

242. The institutions owed a total amount of GH¢16,132,121.18 or 85.06 percent of the creditors to suppliers of goods and service providers. The institutions were unable to settle their liabilities due to insufficient revenue mobilisation arising from inability to demand fees payment from defaulting students. To avoid litigation which might result in the payment of judgement debts, we recommended to management of the institutions to bring this to the attention of Ghana Education Service for appropriate action.

Management Issues

Cash irregularities

Payment not accounted for – GH¢23,580.00

243. Regulation 78 of PFM 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.

244. We however noted from the Secondary Education Improvement Project (SEIP) account that, out of four payments totalling GH¢34,700.00 made by management of the Presbyterian Senior High Technical School, Kraboa Coalter, only GH¢11,120.00 had been accounted for leaving a balance of GH¢23,580.00 yet to be accounted for. Details are provided below:

No.	P.V. Date	P.V. Number	Nature of transaction	Amount paid	Amount Accounted for	Amount not accounted for
1	27/9/21	01/09/21	Workshop for the non-teaching staff	3,320.00	2,600.00	720.00
2	30/9/21	02/09/21	Expenses for Saturday classes	17,350.00	4,000.00	13,350
3	12/10/21	01/10/21	Cost of organising workshop	5,300.00	3,400.00	1,900.00
4	09/11/21	08/11/21	Training workshop for Maths, English and science teachers	8,730.00	1,120.00	7,610.00
Total				34,700.00	11,120.00	23,580.00

245. The anomaly could lead to misappropriation of public funds.

246. We recommended recovery of the amount of GH¢23,580.00 from the Headmaster and Accountant in the absence of accountability.

Overpayment to GTP Ltd – GH¢3,174.50

247. Contrary to Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), management of St. Mary Girls Vocational and Training Institute, Asamankese, ordered anniversary cloth with a total invoice value of GH¢27,720.00 from GTP Ltd and instead paid GH¢30,894.50 resulting in an overpayment of GH¢3,175.50 to the Company.

248. This resulted in loss of funds to the institution.

249. We recommended recovery of GH¢3,174.50 from the Head of institution and the Accountant.

Unaccounted/uncollected Rent – GH¢65,229.00

250. Regulation 46 of the PFM Regulations, 2019 (L.I. 2378) requires, a Principal Spending Officer to ensure that non-tax revenue is efficiently collected and immediately lodged in gross within 24 hours in the designated account.

251. Contrary to the above, Heads of two institutions could not account for GH¢30,965.00 rent collected whilst six others did not collect GH¢34,264.00 rent from occupants of their residential facilities. Details are provided below:

No.	Institution	No. of Occupants	Unpaid Rent	Rent not accounted for
1	Kibi Snr High Tech. Sch-Kibi	4	950.00	
2	Methodist Girls SHS, Mamfe	16	8,704.00	
3	New Juaben SHS-Koforidua	5	1,730.00	
4	Oda SHS, Oda	56	3,510.00	
5	Presby SHS, Osino	8	1,730.00	
6	Pope John, Koforidua	1	17,640.00	
7	Ofori Panin SHS, Tafo	24		10,275.00
8	Nurses And Midwifery Training College- Koforidua	12		20,690.00
Total		126	34,264.00	30,965.00

252. The lapses denied the institutions of funds to carry out repairs and maintenance works on the buildings.

253. We recommended recovery of the unaccounted amount of GH¢30,965.00 from the Headmaster and Accountant of the two institutions with sanctions. We also recommended that the Heads of the six institutions should put in place measures, including obtaining standing orders from the rent defaulters to their banks for monthly repayment of the arrears of GH¢34,264.00.

Collection of unapproved fees – GH¢114,540.00

254. Section 47 of the PFM Act, 2016 (Act 921), states that, a covered entity shall not collect or receive revenue except where the covered entity is authorised by an Act of Parliament to collect or receive the revenue.

255. By the Ministry of Health letter No. MOH/HRHD/AD/20/00185 dated 14 December 2020, the Nursing and Midwifery Training College (NMTC), Koforidua, was directed to charge an amount of GH¢100.00 per student per semester as stakeholder's levy. We noted on the other hand that NMTC levied 1,909 students GH¢160.00 each per semester rather than the approved amount of GH¢100.00 resulting in total collection of GH¢305,440.00 instead of GH¢190,900.00. This led to an unapproved excess collection of GH¢114,540.00 from students which was also not accounted for.

256. We recommended that the amount of GH¢114,540.00 should be recovered from the Principal of the College, with sanctions, and refunded to the students.

Procurement and Stores Irregularities

Failure to return textbooks - GH¢221,580.00

257. Section 52 of the PFM 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 shall ensure that proper control systems exist for the custody and management of the assets.

258. On the contrary, we noted that 2,922 past students of 13 institutions who completed in the 2020/2021 academic year did not return 6,608 textbooks worth GH¢221,580.00 to their institutions. Details are provided below:

No.	Name of Institution	No. of Textbooks	No. of Students	Amount
1.	Presbyterian Senior High Technical School, Adukrom- Akuapem	149	236	20,310.00
2.	Islamic Girls SHS, Suhum	1,194	365	26,010.00
3.	St. Martins SHS, Nsawam	1,901	796	57,030.00
4.	Nsawam SHS-Nsawam	843	230	25,290.00
5.	Anum Apapam community Day	377	77	13,710.00
6.	St. Joseph Technical SHS	108	57	3,330.00
7.	Nkwatia Presbyterian SHS	348	348	22,950.00
8.	Nkawkaw SHS	44	44	1,320.00
9.	Abetifi Presby SHS	256	256	10,410.00
10.	Mpraeso SHS	851	302	25,530.00
11.	Kwahu Ridge SHS	364	129	10,920.00
12.	St. Dominics SHS	113	36	3,390.00
13.	St. Peters SHS	60	46	1,380.00
Total		6,608	2,922	221,580.00

259. The practice denied other students and teachers the use of the books which could negatively impact on teaching and learning.

260. We recommended to management of the institutions to retrieve the books or recover its value from the defaulting students before their WASSCE certificates are issued to them, failing which the officials whose inaction resulted in the loss should replace the textbooks or refund the amount of GH¢221,580.00.

Shortfall in supply of food items

261. Contrary to Regulation 79 of the PFM Regulations, 2019 (L.I. 2378), we noted that foodstuffs supplied to three schools by suppliers from the National Buffer Stock Company (NBSC) fell short of the required kilograms stated on the waybills, resulting in undersupply of the items. Details are provided below:

No.	Institution	Item	Qty supplied	Standard Weight	Actual weight	Diff.	Diff. in bags
1	Saviour SHS, Osiem	Rice	50 bags	50 kg	47 kg	3 kg	3 bags
		Millet	11 bags	100 kg	80 kg	20 kg	2 bags
		Maize	25 bags	100 kg	70 kg	30 kg	7.5bags
		Beans	15 bags	100 kg	65 kg	35 kg	5 bags
		Gari	15 bags	100 kg	55 kg	45 kg	6.75 bags
		Maize	23 bags	100 kg	65 kg	35 kg	8 bags
		Groundnut	15 bags	100 kg	75 kg	25 kg	3.75 bags
2	Abuakwa State College, Kibi	Maize	50bags	100 kg	65 kg	35 kg	17.5 bags
		Maize	30bags	100 kg	87 kg	13 kg	3.9 bags
		Millet	20bags	100 kg	61 kg	39 kg	7.8 bags
		Gari	25bags	100 kg	75 kg	25 kg	6bags
		Rice	360bags	50 kg	40 kg	10 kg	72 bags
3	Pope John SHS, Kdua	Rice	50 bags	50 kg	45 kg	5 kg	5 bags
		Maize	50 bags	100 kg	90 kg	10 kg	5 bags
		Maize	17 bags	100 kg	85 kg	15 kg	2.6 bags
		Maize	10 bags	100 kg	85 kg	15 kg	1.5 bags
		Maize	24 bags	100 kg	85 kg	15 kg	3.6 bags
		Gari	20 bags	100 kg	85 kg	15 kg	3 bags
		Gari	30 bags	100 kg	80 kg	20 kg	6 bags

262. The shortfall in supply of food items could result in overpayment to the suppliers and also students would be underfed.

263. We recommended that, the Heads of the three schools should report the shortfalls to the NBSC and the Free SHS Secretariat for the necessary remedial action.

Payroll Irregularities

Unearned Salaries – GH¢67,948.22

264. Regulation 92 of the PFM Regulations, 2019 (L.I. 2378) requires, a Principal Spending Officer to ensure the immediate stoppage of payment of salaries to a separated staff and take the necessary action to retrieve any unearned compensation.

265. In violation of the above, five institutions paid salaries of GH¢67,948.22 to seven separated staff. Details are provided below:

No.	Institution	No. of staff	Period	Nature of separation	Amount
1	J. G Knol Voc/ Tech. Institute, Adukrom	1	Jul. - Aug. 2021	Interdiction	2,214.90
2	Nifa SHS- Akuapem-Adukrom	1	Feb-June 2021	Study Leave without pay	12,661.67
3	Pope John SHS & Minor Seminary	2	Feb 21-Nov. 21	Vacation Post/ Frequent Absenteeism	13,685.00
4	Presby SHS- Larteh	1	April- Sept. 2021	Leave of Absence	19,090.69
5	Presby SHS, Mampong- Akuapem	2	April-Oct. 2021	Vacation of post/Deceased	20,295.96
Total		7			67,948.22

266. The payment of unearned salaries resulted in loss of funds to the State.

267. We recommended recovery of GH¢67,948.22 from the beneficiaries otherwise, the Heads and salary validators should be held liable to refund the amount into the Government Salary Suspense Account.

Assets Management

No title deeds to school lands

268. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, Diaspora SHS, Obodan-Nsawam, and Social Welfare Vocational Technical Centre, Koforidua, had no title deeds to their 5.09 and 9.60 acres of land, respectively.

269. This could lead to losses in times of encroachment and litigation.

270. We recommended to management of the two schools to secure their lands to avoid losses.

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Abandoned Vehicles

271. Section 83(1) of the Public Procurement Act, 2003 (Act 663), as amended, requires 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.

272. Contrarily, our physical inspection of assets disclosed that seven official vehicles belonging to five institutions, had broken down between 2015 and 2019 and were exposed to the vagaries of the weather. Details are provided below:

No.	Institution	No of Vehicles	Period Abandoned
1	Pope John SHS	2	2017 to date
2	Akim Sekyere SDA SHS	1	2017 to date
3	Atweaman SHS	1	2011 to date
4	Akim Swedru SHS	1	2019 to date
5	Koforidua Senior High Technical School	2	2015 to date
Total		7	

273. We recommended that management of the institutions should constitute Boards of Survey to inform management decision for the necessary action to be taken to salvage their losses.

Contract Irregularities

Completed projects not in use

274. In contravention of Section 52 of the PFM Act, 2016 (Act 921), we noted during our project inspection that, a GETFund dining hall project and a toilet facility project under the Infrastructure for Poverty Eradication Programme (IPEP) at SDA Senior High School, Akim Sekyere had not been put to use since their completion in October 2021. Pictures are shown below:

Dining Hall**Toilet facility**

275. Management stated that the projects had not been handed over to the school for use. The anomaly denied students the benefit of the projects and therefore defeats the purpose for which they were constructed.

276. We recommended to management of the school to ensure that any bottlenecks preventing the use of the facilities are resolved to prevent deterioration and waste of funds.

Abandoned Project

277. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that five projects with a total contract sum of GH¢2,312,088.40 awarded and funded by the Ghana Education Trust Fund (GET Fund) as detailed below had been abandoned. We also noted that a 30-Seater WC project at New Juaben Senior High School funded by the PTA at a contract sum of GH¢160,000.00 out of which an amount of GH¢50,000.00 had been paid was abandoned.

No	Name of School	Name of Project	Expected Completion date	Contract Sum	Period Abandoned
1	New Nsutam Senior High Technical School- New Nsutam	Construction of a fence wall and Teachers' Quarters	Mar 2017	602,863.33	4years
		Construction of 2 No. 4-Unit 2-bedroom teachers' quarters at	May 2017	1,130,893.65	4years

2	Koforidua Senior High Technical School- Koforidua	Construction of two (2) story dormitory block	Dec 2013	738,331.42	9years
3	Akim Swedru SHS	2 Storey Girl's Dormitory	-	-	14years
Total				2,312,088.40	

278. The Continuous delay in completion of the projects would not only deny the schools the benefits of the projects but would also lead to cost overruns.

279. We recommended to management of the schools to follow up with the Director General of Ghana Education Service and the Administrator of GET Fund for completion of the projects.

Greater Accra Region

Introduction

280. In 2021, we audited 56 pre-university educational institutions in the Greater Accra Region as categorised below:

No.	Type of Institution	No. of Institutions
1	Senior High Schools	36
2	Senior High Technical Schools	8
3	College of Education	2
4	Technical Institutes	6
5	Special Schools	4
Total		56

Financial Reporting

Submission of financial statements

281. All the 56 Institutions complied with Section 80(1) of PFM Act, 2016 (Act 921) and submitted their financial statements for audit.

Operational results

282. The total income of the 56 institutions was GH¢281,362,426.22 with a corresponding expenditure amounting to GH¢283,551,504.13 which led to a deficit of GH¢2,189,077.91.

Item	Income	Expenditure	Surplus/(Deficit)
Government Grant	240,774,369.34	240,774,369.34	-
User fee/Boarding	7,703,715.93	8,050,959.26	(347,243.33)
Government Subsidy/Free SHS	25,116,009.43	27,057,117.69	(1,941,108.26)
HIPC/GET Fund	474,214.84	471,671.12	2,543.72
SEIP	1,430,087.18	1,532,638.05	(102,550.87)
Donation/Other	5,864,029.50	5,664,748.67	199,280.83
Total	281,362,426.22	283,551,504.13	(2,189,077.91)

Debtors - GH¢3,832,697.45

283. Forty-eight out of the 56 institutions recorded total debtors of GH¢3,832,697.45 as at 31 December 2021. The breakdown is shown in the table below with details provided in Appendix 'B'.

Item	Amount	Percentage (%)
Staff Debtors	167,587.98	4.37%
Students Debtors	2,524,919.37	65.88%
Other Debtors	1,140,190.10	29.75%
Total	3,832,697.45	100%

284. A significant amount of GH¢2,524,919.37 representing 65.88 percent of the total debtors was owed by past students. Management of the institutions attributed the cause of the student indebtedness to a directive from GES Headquarters not to expel students for non-payment of fees. We recommended that the institutions should consult the GES for the necessary action. To avoid incidence of losses arising from bad debts, we also recommended that the institutions should initiate necessary action to recover the amounts due from staff and other debtors.

Creditors- GH¢4,136,001.00

285. Forty-three out of the 56 institutions audited reported liabilities to suppliers and others totalling GH¢4,136,001.00 as at 31 December 2021. The breakdown is shown in the table below with details provided in Appendix 'C' of this report.

Item	Amount	Percentage (%)
Suppliers	2,032,056.52	49.13
Students Creditors	676,036.99	16.35
Other Creditors	1,427,907.49	34.52
Total	4,136,001.00	100

286. The total creditors of GH¢4,136,001.00 was as a result of delayed releases of funds from the Ministry of Education and the inability of the institutions to recover unpaid fees due to the directive from the Ghana Education Service for Heads of institutions not to expel students for non-payment of fees. We recommended that the Heads should bring the liabilities to the attention of the Ministry for appropriate action to avoid litigation and possible payment of judgement debts.

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Management Issues

Cash Irregularities

Unsubstantiated payments – GH¢96,972.10

287. Section 78 of the PFM 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 rendered, certificates for work done and any other supporting documents exists.

288. We however noted that 19 payments totalling GH¢96,972.10 made by Accra Academy SHS were without the relevant expenditure documents to substantiate the payments.

289. This could lead to misappropriation of public funds.

290. In the absence of accountability, we recommended recovery of the amount of GH¢96,972.10 from the Head and the Accountant of the school.

Unrecovered advances – GH¢9,306.80

291. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires that, the Principal Spending officer of a covered entity shall take effective and appropriate steps to collect money due to the covered entity.

292. On the contrary, management of Accra College of Education did not recover advances of GH¢9,308.60 granted five officers though the due dates for repayment had lapsed. Details are provided below:

No	Name	Date of Loan	Loan Amount	Due Date	Amount Paid	Balance
1	Simon Tormeti	30/12/2020	1,200.00	29/12/2021	-	1,200.00
2	Gerald Penin	31/12/2019	1,908.60	30/12/2020	-	1,908.60
3	Frederick Kwame Ewudzi	23/07/2020	4,000.00	22/07/2021	800	3,200.00
4	Emmanuel Botwe	6/1/2019	2,000.00	31/05/2020	-	2,000.00
5	Alebna Edwin Ayandaa	July and Sept 2020	3,000.00	7/9/2021	2,000.00	1,000.00
Total						9,308.60

293. For the avoidance of loss of funds to the institution, we recommended that management should introduce measures to recover the amounts including obtaining standing orders from the defaulters to their banks for monthly repayments of the advances.

Outstanding recoveries – GH¢166,710.30

294. Contrary to Regulation 32 of the PFM Regulations, 2019 (L.I. 2378), we noted that Ms. Grace Agbenye, a former Accountant of Ashiaman Technical Institute, had refunded only GH¢11,000.00 out of her indebtedness of GH¢177,710.30 to the school though she signed an MoU to repay the amount.

295. The delay in recovery of the amount denied the school of funds for smooth running of its operations. Management responded to our recommendation on recovery of the amount from Ms. Grace Agbenye by stating that the matter was reported to the Tema Harbour Police to help retrieve the amount. Management added that though the former Accountant paid an amount of GH¢21,000.00 to Chief Inspector Adu Boahen of Tema Harbour Police, only GH¢11,000.00 was paid to the School. The Principal however, had written via letter number GES/GAR/ASHTech/AUDOT/VOL. 1/15 of 24 September 2021 to the Harbour Police for recovery of the outstanding balance of GH¢10,000.00.

296. We recommended that management of the School should pursue recovery of the outstanding balance of GH¢166,710.00 from Ms. Grace Agbenye and the Harbour Police.

Unrecovered rent – GH¢122,882.15

297. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) mandates, relevant covered entities to collect other non-tax property income, internally generated funds, and any other non-tax revenue.

298. On the contrary, we noted that 203 staff of seven institutions owed rent of GH¢122,882.15 during the period under review. Details are provided below:

No.	Name of institution	Number of staff	Period	Amount due
1	Kwabinya Community SHS	1	Sept 2020 to Jun 2021	1,000.00
2	Accra College of Education	100	Dec 2019 to Dec 2021	7,027.00
3	Accra High SHS	9	Jan 2019 to Dec 2021	32,467.15
4	Wesley Grammar SHS	4	Jan 2021 to Sept 2021	7,975.00
5	Tema SHS	46	Jan 2021 to Sept 2021	46,412.00
6	Kpone Community SHS	10	Jan 2021 to Sept 2021	18,900.00
7	Tema Technical Institute	33	Jan 2021 to Sept 2021	9,101.00
Total		203		122,882.15

299. This denied the institutions funds to carry out repairs and maintenance of the institutions' residential facilities.

300. We recommended to the Heads of the institutions to recover the amount from the salaries of defaulting staff through standing orders with their banks.

Procurement and Stores Irregularities

Food Items short supplied

301. Contrary to Regulation 79 of the PFM Regulations, 2019 (L.I. 2378), our review of the store records of the West Africa Senior High School, disclosed that two suppliers from the National Buffer Stock Company (NBSC) short delivered five food items to the school. Details are provided below:

No.	Item	Qty supplied	Standard Weight	Actual weight	Difference in weight	Shortfall
1	Rice	60 bags	50 kg	45 kg	5 kg	6 bags
2	Beans	13 bags	100 kg	80 kg	20 kg	2.6 bags
3	Maize	50 bags	100 kg	80 kg	20 kg	10 bags
4	Gari	20 bags	100 kg	80 kg	20 kg	4 bags
5	Millet	5 bags	100 kg	80 kg	20 kg	1 bag

302. The Storekeeper explained that he detected during the weighing process that the weights supplied were less than what were on the waybills which could lead to overpayment for the supplies and also, students would be underfed.

303. We recommended to management to report the shortfalls in supply to NBSC and the Free SHS Secretariat for the necessary remedial action.

Payroll irregularities

Unearned salaries – GH¢86,637.02

304. Regulation 88 of the PFM Regulations 2019, (L.I. 2378) requires 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.

305. We however noted that nine separated staff from four institutions were paid unearned salaries of GH¢74,536.22. Details are provided below:

No.	Institutions	No. of Staff	Period	Nature of separation	Amount
1	Accra College of Education	6	Jan to Sept 2021	Resignation	54,113.31
2	Accra High SHS	1	May to Sept 2021	Vacation of post	11,717.30
3	Wesley Grammar SHS	1	Sept 2021	Vacation of post	1,431.15
4	Tema Technical Institute	1	Aug & Sept 2021	Vacation of post	7,274.46
Total		9			74,536.22

306. In a related development, we noted that two staff members of the Methodist Day Senior High School, Tema, were overpaid by GH¢12,100.80 contrary to Regulation 90 of the PFM Regulation, 2019 (L.I. 2378). Details are provided below:

Name	Period	Staff ID	Rank	Salary due	Salary paid	Amount Overpaid
Sebastiano Tudzi	Sept 20– May 21	1207099	Principal Supt.	24,115.88	30,042.06	5,926.18
Eyison Eric	Sept 20– May 21	120612	Principal Supt.	26,945.88	33,120.50	6,174.62
Total				51,061.76	63,162.56	12,100.80

307. This resulted in a loss of GH¢86,637.02 to the State.

308. We recommended recovery of GH¢86,637.02 from the beneficiaries otherwise the Heads and salary validators should refund the amount into the Government Salary Suspense Account. We also recommended that the names of the separated staff should be deleted from the payroll and salaries of the overpaid staff should be regularised.

Violation of condition of study leave – GH¢41,771.04

309. The GET Fund support and sponsorship for staff research and development dated 26 April 2019 requires beneficiaries to return to the College after completion of the programme and serve for five years, failure of which they will be required to refund all monies paid to them during the period of the study leave.

310. We however noted that Millicent Narh Kert and Clara Akalogme Apuusi of Accra College of Education who were offered 3 years part-time study leave and paid GH¢26,696.00 and GH¢15,075.04 respectively via GET Fund support, resigned without fulfilling the terms and conditions of their leave. Details are provided below:

No	Name	Staff ID	Programme	Duration of study	Support from GET Fund		Date of Resignation
					Year	Amount	
1	Clara Akalogme Apuusi	419012	PhD in Medical Entomology (University of Cape Coast)	Aug. 2018 to Jul. 2021	2020	15,075.04	3 Nov 2020
2	Millicent Narh Kert	142662	PhD in (Maths Educ.) (Accra Institute of Technology)	Sep. 2017 to Aug. 2020	2019 2020	11,496.00 15,200.00	18 Nov 2020
Total						41,771.04	

311. The Principal's acceptance of the resignation without recourse to the conditions stated in the approval of study leave letter caused the anomaly. The College and to a large extent, the pre-tertiary educational institutions had not benefited from the knowledge acquired by these tutors.

312. We recommended to management to follow up on recovery of the GH¢41,771.04 from the former tutors, otherwise the Principal should be held liable to refund the amount and in future ensure conditions specified in such agreements are strictly adhered to.

Unreturned Textbooks – GH¢136,290.00

313. Section 52 of the PFM Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity 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.

314. Our review of the stationery store records however disclosed that 1,121 students of two institutions who completed in the 2020/2021 academic year did not return 4,543 core subject textbooks valued at GH¢136,290.00. Details are provided below:

No.	Name of Institution	No. of students	No. of textbooks	Total cost of textbooks
1	Presby Boys' SHS, Legon	890	3,796	113,880.00
2	Kwabenya Community SHS	231	747	22,410.00
Total		1,121	4,543	136,290.00

315. The situation denied other students the use of the books with its attendant risk of poor academic performance.

316. We recommended that management of the two schools should retrieve the books or recover the amount of GH¢136,290.00 from the defaulters before their WASSCE certificates are issued to them, failing which the officials whose inaction resulted in the loss should be held responsible to replace the textbooks or refund the amount.

Assets Management

Unlawful occupancy of bungalows

317. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that 11 staff who no longer belonged to Achimota Basic School continued to occupy school bungalows. Details are provided below:

No	Name	Separation Date	Remarks
1	Ariel Adjabeng	2014	Retirement
2	Emmanuel Dumenyah	2020	Retirement
3	Eric Ayitey	2016	Transfer – Abeka Okaikoi North

4	Rosina Ahorsu	2021	Transfer - Municipal Education, Okaikoi North
5	Ellen Offei	2016	Transfer
6	Appau Danso	2018	Retirement
7	Vida Ankomah	2020	Transferred to Accra Technical Training Centre
8	Nana Ama Nkeedu	2012	Vacation of post leading to their dismissal. They are in court with the Ministry of Education.
9	Mohammed Ahmed	2012	
10	William Afari Kwarteng	2012	
11	Jemima Kuttin Mensah	2012	

318. This denied deserving staff access to accommodation at the school which could improve upon teaching and learning.

319. We recommended that management of the schools should take the necessary action, including legal means, to regain the bungalows for reallocation to deserving staff.

Tax Irregularities

Withholding taxes not remitted/deducted – GH¢112,794.13

320. Section 116 and 117 of the Income Tax Act, 2015 (Act 896) requires, a withholding agent to deduct tax and pay to the Commissioner a tax that has been withheld within 15 days after the end of the month in which the payment subject to withholding tax was made.

321. On the contrary, two institutions did not withhold or remit taxes of GH¢112,794.13 to GRA. Details are provided below:

No	Institution	Tax not Deducted	Tax not Remitted	Total
1	Accra College of Education	-	109,850.21	109,850.21
2	Accra Academy	2,943.92	-	2,943.92
Total		2,943.92	109,850.21	112,794.13

322. Failure to withhold tax and also pay withheld taxes to the Commissioner-General would deny the State of achieving its tax revenue targets.

323. We recommended that the Accountant of Accra Academy should personally pay the undeducted tax of GH¢2,943.92 to GRA and recover from the payees. Also, we recommended that the Accountant of Accra College of Education should remit the GH¢109,850.21 withheld taxes to GRA. We further recommended that the Accountants should be held liable for payment of any penalties.

North East Region

Introduction

324. The North East Region is responsible for the audit of 13 Pre-University Educational Institutions made up of Senior High and Technical/Vocational Schools as well as a College of Education.

Type of Institution	Number of Institutions
Senior High Schools	5
Colleges of Education	1
Technical Schools	6
Vocational Schools	1
Total	13

Financial Reporting

Submission of financial statements

325. All 13 Pre-University Educational Institutions in the Region submitted their Financial Statements for validation.

326. We commended management of the institutions for submitting the financial statements for validation and for complying with section 80 of the Public Financial Management Act, 2016 (Act 663).

Operational results

327. The aggregate operation results of the 13 institutions resulted in a deficit of GH¢50,074.14. See details in the table below:

Account	Income	Expenditure	Surplus/ Deficit
GOG	31,315,509.12	31,789,805.58	(474,296.46)
User	2,549,271.94	1,806,941.06	742,330.88
Donation	112,624.13	93,808.92	18,815.21
SEIP	202,600.00	231,775.58	(29,175.58)
Free SHS	4,085,309.06	4,603,954.65	(518,645.59)
GET-Fund	210,897.40	-	210,897.40
Total	38,476,211.65	38,526,285.79	(50,074.14)

Debtors – GH¢2,929,993.43

328. The debtors' figure of the institutions as at 31 December 2021 stood at GH¢2,929,993.43.

Details	Amount	Percentage
Student debtors	2,336,721.06	79.75
Other debtors	589,072.37	20.10
Advances	4,200.00	0.14
Total	2,929,993.43	100

329. 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. The details are attached as Appendix 'B'.

Creditors – GH¢430,900.85

330. The institutions were indebted to the tune of GH¢430,900.85 as at the close of 2021 financial year. The breakdown of the figure is as follows.

Details	Amount	Percentage
Student creditors	27,575.70	6.40
Other creditors	82,961.48	19.25
Suppliers	320,363.67	74.35
Total	430,900.85	100

331. We urged management of the institutions involved to endeavour to settle their indebtedness to avoid possible litigation with creditors. The details are attached as Appendix 'C'.

Management Issues

Cash Irregularity

Cash withdrawals not accounted for - GH¢4,019.10

332. 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.

333. We noted that between January and September 2021 the Headmaster and Accountant of Bunkprugu Senior High Technical School, made cash withdrawals totalling GH¢196,119.00 from the school's bank account for various activities. Our examination further disclosed that out of the total withdrawal of GH¢196,119.00, an amount of GH¢192,100.00 was accounted for leaving a difference of GH¢4,019.00.

334. This could lead to the loss of funds through misappropriation.

335. We recommended to management to pursue the recovery of the GH¢4,019.00 from the Headmaster and the Accountant without further delay.

Stores Irregularity

Fuel purchases not accounted for – GH¢11,530.26

336. Section 52 Public Financial Management Act, 2016, (Act 921) provide 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 capable of ensuring the elimination of theft, loss, wastage and misuse of assets.

337. Our inspection at the Transport Sections during the period under review disclosed that, the management of Nalerigu Senior High School and Walewale Senior High /Technical procured fuel valued at GH¢4,819.14 and GH¢6,711.12 respectively for official vehicles. We however noted that the schools could not account for the fuel in the vehicle log books to confirm usage.

338. In the absence of the records in the vehicle logbooks, we could not relate and confirm whether the purchases and usage of the fuel were done in the interest of the schools.

339. We recommended to management to recover the GH¢4,819.14 and GH¢6,711.12 from the Transport Officers of the two schools.

Northern Region

Introduction

340. The Northern Region is responsible for the audit of 33 Pre-University Educational Institutions and four Colleges of Education. The 33 Pre-University Institutions are made up of 31 Senior High/Technical/Vocational Schools, and two Special School.

Type of Institution	Number of Institutions
Senior High Schools	25
Colleges of Education	4
Agric. Senior High Schools	1
Special Schools	2
Senior High Technical Schools	5
Total	37

Financial Reporting

Submission of financial statements

341. All the 33 Pre-University Educational Institutions and the four Colleges of Education in the Region submitted their Financial Statements for validation.

342. We commend management of the institutions for submitting the financial statements for validation and for complying with section 80 of the Public Financial Management Act, 2016 (Act 663).

Operational result

343. The aggregate operations of the 37 institutions, resulted in a deficit of GH¢3,966,654.58. See details in the table below:

No.	Account	Income	Expenditure	Surplus/ (Deficit)
1.	GOG	137,093,182.35	136,559,379.55	533,802.80
2.	User	5,922,980.84	5,135,952.88	787,027.96
3.	Donation	4,924,888.99	3,646,943.25	1,277,945.74
4.	Boarding	7,749,942.44	15,570,216.09	(7,820,273.65)
5.	HIPC Subsidy	329,267.35	568,199.26	(238,931.91)
6.	Free SHS	17,832,900.96	20,905,424.02	(3,072,523.06)
7.	SEIP	505,664.84	505,448.06	216.78
8.	Others	4,792,161.76	226,081.00	4,566,080.76
Total		179,150,989.53	183,117,644.11	(3,966,654.58)

Debtors – GH¢15,162,755.15

344. The debtors' figure of the institutions as at 31 December 2021 stood at GH¢15,162,755.15. The summary is shown below:

Details	Amount	Percentage
Student debtors	14,490,865.52	95.57
Other debtors	612,086.07	4.04
Advances	59,803.56	0.39
Total	15,162,755.15	100

345. Managements of the institutions were advised to improve upon their debt collection strategies and mechanisms to ensure that the debts are fully recovered to enhance their liquidity. The details are attached as Appendix 'B'.

Creditors – GH¢10,088,259.23

346. The institutions were indebted to the tune of GH¢10,088,259.23 as at the close of 2021 financial year. The breakdown of the figure is shown below, and details attached as Appendix 'C'.

Details	Amount	Percentage
Student creditors	2,747,612.19	27.24
Other creditors	1,570,644.52	15.57
Sundry creditors	5,770,002.52	57.20
Total	10,088,259.23	100

347. We urged management of the institutions involved to endeavour to settle their indebtedness to avoid any embarrassment and possible litigation with creditors.

Management Issues

Payroll Irregularity

Unearned salary – GH¢17,407.88

348. Regulation 92 of the Public Financial Management Regulations, 2019, (L.I. 2378) mandates the Principal spending officer of a covered entity to ensure the immediate stoppage of payment of salary to public servants who resign or retire from public service and notify the Controller and Accountant General.

349. Our audit of payroll revealed that Mr. Kenneth Boakye Osei (Staff ID 845819), a staff of Tamale Senior High School, who had vacated post for a period of seven months (June 2021 to December 2021) received unearned salaries totalling GH¢17,407.88.

350. We recommended to management to pursue the recovery of the total unearned salary of GH¢17,407.88 from the Mr. Kenneth Boakye Osei and pay same into the Controller and Accountant-General's Suspense Account at Bank of Ghana, failure of which the validating officer and accountant should refund the total amount.

Cash Irregularities

Payment vouchers not fully accounted for – GH¢4,797.22

351. 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.

352. Our review disclosed that the management of Yagaba Senior High School disbursed an amount of GH¢11,996.00 for the supply of food stuffs on two separate payment vouchers. We further noted that out of the GH¢11,996.00,

GH¢ 7,123.00 was accounted for leaving a difference of GH¢4,797.22 as detailed below:

Date	PV No	Details	Payee	PV Amount	Amount Accounted for	Amount Outstanding
13/12/21	F2/12/21	Payment for the supply of foodstuffs	Masisi Ent	9,470.00	6,120.00	3,350.00
25/11/21	F8/11/21	Payment for the supply of bread	Halidu Mohammed	2,526.00	1,003.00	1,447.22
Total				11,996.00	7,123.00	4,797.22

353. This could lead to the diversion of funds for unapproved purposes.

354. We urged the management of Yagaba Senior High School to recover the difference of GH¢4,797.22 from the accountant.

Payments without works order and certificate of completion

355. Regulation 79 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378) states among others that, a Principal Spending Officer of a covered entity shall on a completion of works or the supply of goods or services, prepare a certification statement in respect of works and stores received, that includes the quantity and particulars of the works and supply, the method and results of the inspection and any evidence supporting the results.

356. We noted that the Wulensi and Karaga Senior High Schools paid a total amount of GH¢129,791.05 to service providers for repairs and maintenance on 27 separate vouchers. We further observed that the payments were without certificate of satisfactory work done to authenticate the transactions as detailed below:

Name of Institution	Number of PV's	Amount GH¢
Wulensi SHS	2	3,934.00
Karaga SHS	25	125,857.05
Total	27	129,791.05

357. This could result in the substandard works or payment for work not done.

358. We recommended to management to ensure that all works done are certified before payments are made.

Tax Irregularity

Failure to withhold tax – GH¢8,059.33

359. 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. Section 117 also directs a withholding agent to pay to the Commissioner-General within 15 days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month.

360. Contrary to the above, our audit disclosed that between June 2021 and December 2021, the Accountants of Dagbon State Senior High/Tech. School and E.P. College of Education made payments for goods and services amounting to GH¢120,190.01 but failed to withhold taxes totalling GH¢8,059.33 from the suppliers as provided in the tables below:

Name of Institution	No. of PVs	Amount	Tax
Dagbon State Senior High/Tech. School	7	28,539.00	1,185.50
E.P. College of Education	2	91,651.01	6,873.83
Total		120,190.01	8,059.33

361. We recommended that the Accountants of the schools should pay the total amount of GH¢8,059.33 to the Commissioner-General of GRA and recover same from the payees in line with Section 117 of the Income Tax Act, 2015 (Act 896).

Oti Region

362. The number of Pre-University Educational Institutions in the Oti Region for the financial year ended 31 December 2021 stood at 26. The classification is provided below.

Type of Institution	Number of Institutions
Senior High Schools	14
Senior High Technical Schools	8
Technical Institutes	2
Colleges of Education	2
Total	26

Financial Reporting

Submission of financial statements

363. The Oti Region has 26 institutions. For the 2021 financial year, 24 institutions representing 92%, submitted their accounts and were duly validated and annual reports issued thereon. However, two institutions (Jasikan Collage of Education and Krachi Senior High School) failed to submit their accounts in contravention of Section 80 (1) of the Public Financial Management Act, 2016 (Act 921).

Operational results

364. The total revenue that accrued to the 24 institutions in the 2021 financial year was GH¢70,767,200.50. They however, incurred a total expenditure of GH¢72,565,700.90 resulting in an overall net deficit of GH¢1,798,500.40. A summary of the income and expenditure of the 24 institutions is shown below:

Details	Income GH¢	Expenditure GH¢	Surplus/Deficit GH¢
GoG	61,080,505.56	61,080,505.56	0.00
Boarding User Fees	2,884,400.82	3,275,286.21	(390,885.39)
GET Fund	25,155.61	25,129.08	26.53
FREE SHS	5,743,747.83	7,288,983.58	(1,545,235.75)
SEIP	661,592.42	650,264.73	11,327.69
Donation & others	371,798.26	245,531.74	126,266.52
Total	70,767,200.50	72,565,700.90	(1,798,500.40)

Debtors – GH¢1,721,523.03

365. Total indebtedness of students, staff and other debtors to the 24 institutions for the 2021 financial year was GH¢1,721,523.03. A summary of the sundry debtors is provided below with details in Appendix 'B'.

Type	Amount GH¢	Percentage (%)
Student Debtors	1,637,133.79	95.1
Staff Debtors/Advance	61,589.24	3.6
Other Debtors	22,800.00	1.3
Total	1,721,523.03	100

366. Student indebtedness at the year-end stood significantly high at GH¢1,637,133.79, representing 95.1% of total debtors of the 24 schools. This is attributable to ineffective and inefficient methods in collection of fees in most of the schools whose financial statements were validated and reported on.

367. 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. We further urged them to take pragmatic steps to collect all the debts in compliance with Part I, Section 2(M) of the FAI for schools and colleges.

Creditors – GH¢1,562,482.52

368. At the end of the 2021 financial year, the accounts of the 24 institutions disclosed a creditors balance of GH¢1,562,482.52. A summary of the sundry creditors is provided below with details in Appendix 'C'.

Type	Amount	Percentage (%)
Student Creditors	108,352.58	6.9
Suppliers	788,826.45	50.5
Other Creditors	665,303.49	42.6
Total	1,562,482.52	100

369. 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 Issue

Cash Irregularity

Rent arrears – GH¢25,358.00

370. 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.

371. Our review of accounting records disclosed control weaknesses within rent payment mechanisms in three schools. Our further examination disclosed that 60 occupants of bungalows in three schools defaulted in the payment of rent for periods up to 13 months. This resulted in rent arrears amounting to GH¢25,358.00 as provided in the table below:

No	Institution	No. of staff	Period	Rent GH¢
1.	Nkwanta Senior High School	22	3-13 Months	12,070.00
2.	Krachi Senior High School	20	1-4 Months	1,980.00
3.	Worawora Snr. High Sch.	18	2-6 Months	11,308.00
Total		60		25,358.00

372. The schools therefore risks losing rent revenue totalling GH¢25,358.00.

373. We recommended to the headmasters of the three institutions to recover the amount directly from the salaries and allowances of defaulting tenants and put in place measures that would ensure the regular and prompt payment of rent.

Stores and procurement irregularities

Fuel purchased not accounted for – GH¢23,680.00

374. 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.

375. Contrary to the above Regulations, our verification disclosed that three institutions could not account for fuel bought totalling GH¢10,873.00 in the

various vehicle logbooks to confirm the receipts and usage of the fuel. The details are provided below:

No	Name of School	Unaccounted fuel amount GH¢
1.	Dodi Papase Senior High Technical School	3,953.00
2.	Okadjakrom Senior High School	9,852.00
3.	Dogli Memoria Technical institute, Jasikan	9,875.00
Total		23,680.00

376. In the absence of the documentation in the logbooks, we could not confirm the purchase and usage of the fuel. This could lead to the misuse of fuel and lubricants purchased for the schools.

377. We recommended the recovery of the total amount of GH¢23,680.00 from the respective accountants and transport officers.

Uncompetitive procurements – GH¢158,014.25

378. Section 43 of the Public Procurement Act, 2003 (Act 663) requires, procurement entities to obtain quotations from at least three different sources for the purpose of purchasing from the best evaluated source.

379. We however observed during our review of procurement records that two schools, Dodi Papase SHS and Okadjakrom SHS, procured goods and services valued at GH¢158,014.25 on seven payment vouchers without obtaining alternative quotations from as many suppliers or contractors as practicable, at least three sources, or approval from the Public Procurement Authority. The details are indicated below:

Date	P.V. No	Detail	Payee	Amount GH¢
Dodi Papase SHS				
13/1/21	13/1/21	Payment for Engine	Quist Eng. Motors	23,390.00
29/2/21	29/221	Payment for photocopier machine	Tot Tec Equipment	7,000.00
7/3/2021	7/3/2021	Payment for repairs of Solar Water System	Richfield	10,020.00
17/4/21	17/4/21	Part payment for stationary supplied	Emmanuel Ababio	7,000.00

18/4/21	18/4/21	Payment for maintenance of vehicle	Akpanga Motors	7,815.00
5/10/2021	5/10/2021	Final payment for stationary supplied	Emmanuel Ababio	7,089.25
Sub-Total				62,314.25
Okadjakrom SHS				
25/4/2021		Supply of school uniforms and house dress	Amadu Fashion centre, Ho	95,700.00
Grand Total				158,014.00

380. With this practice, transparency in the procurement process is compromised and does not create the opportunity for the schools to obtain value for money.

381. We recommended that the respective Heads of the schools are sanctioned in line with the provisions of Section 92 of the Procurement Amendment Act. We further advised the managements to exercise strong oversight on the procurement processes and respective entity tender committees to stop the breach of the procurement law.

Payroll Irregularity

Unearned salary – GH¢25,175.43

382. Regulation 88 of the Public Financial Management Regulations, 2019 states that, except as otherwise provided under any other enactment, the effective date of stoppage of salaries shall in case of vacation of post, be the date of vacation of post.

383. Our audit of payroll disclosed that between January 2021 and October 2021, the management of two schools failed to ensure the immediate stoppage of salaries of two separated staff thereby resulting in the payment of unearned salaries of GH¢25,175.43. The details are shown below:

Name of staff	Institution	Staff ID	Rank	Period of separation	No of months	Gross monthly pay	Total
Asiedu Justice	Ahamansu Islamic SHS	949587	Driver/ Mechanic	1/1/2021 - 30/9/2021	9	987.97	8,891.73

Nkeasen Kofi	Yabram Community SHS	215217	Tutor	1/5/2021 - 31/10/2021	6	2,713.95	16,283.70
Total							25,175.43

384. The state therefore risks losing the total amount of GH¢25,175.43 paid as unearned salary to the separated officers.

385. We recommended to management to pursue the recovery of the total unearned salary of GH¢25,175.43 from the concerned officers or their next of kin, failure of which the validating officers and accountants should refund the total amount.

Tax irregularity

Non-deduction of withholding taxes – GH¢4,054.15

386. 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.

387. Contrary to the above, our audit disclosed that the Accountants of three institutions failed to withhold taxes totalling GH¢4,054.15 from payments made for goods and services as provided below:

No.	Name of school	Un-withheld tax GH¢
1.	Okadjekrom Senior High School	1,916.47
2.	Nhumuru Community - Snr High School	1,473.15
3.	Dogli Memorial Education Institute	664.53
Total		4,054.15

388. The anomaly could deny government the immediate use of tax revenue of GH¢4,054.15 and the schools being charged penalty for non-deduction of the withholding tax.

389. We recommended that the Accountants of the institutions should pay the total amount of GH¢4,054.15 to the Commissioner-General of GRA and recover same from the payees in accordance with Section 117 of the Income Tax Act, 2015 (Act).

Asset Management

Failure to secure school lands

390. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires, the principal spending officers to maintain a register of lands under the control of the institutions they head, which shall contain a record of the details of each parcel of land and the terms on which the land is held with reference to conveyance, address, area, date of acquisition, disposal or major changes in the use, cost, lease terms, maintenance contracts and other pertinent details.

391. We noted during the audit that two institutions namely, Bowire Community Senior High Technical School and Bueman SHS had failed to secure title deeds for the school lands which had exposed the schools to encroachment by private developers.

392. The school risks losing out in the event of litigation or encroachment by other persons or institutions.

393. We recommended to management of the schools to obtain title deeds from the appropriate authorities and also fence the lands to secure them.

Savannah Region

Introduction

394. The Savannah Region is responsible for the audit of 13 Pre-University Educational Institutions made up of Senior High and Technical/Vocational Schools.

Type of Institution	Number of Institutions
Senior High Schools	9
Technical Schools	3
Vocational Schools	1
Total	13

Financial Reporting

Submission of financial statements

395. For the 2021 fiscal year, all 13 Institutions in the region submitted their annual financial statements for validation. This represents 100% submission of accounts by the institutions in the region.

396. We commended management for submitting their financial statements for validation thereby complying with section 80 of the Public Financial Management Act, 2016 (Act 921).

Operational results

397. The aggregate operational results of the 13 institutions, resulted in a deficit of GH¢964,181.34. See details in the table below:

Account	Income GH¢	Expenditure GH¢	Surplus/ (Deficit) GH¢
GOG	28,559,276.08	28,559,276.08	-
User	14,366.77	16,133.81	(1,767.04)
SEIP	344,700.00	349,015.44	(4,315.44)
Donation	138,739.84	135,884.31	2,855.53
HIPC Subsidy	4,000.00	4,008.00	(8.00)
Free SHS	3,630,775.70	4,591,722.09	(960,946.39)
Total	32,691,858.39	33,656,039.73	(964,181.34)

Debtors – GH¢1,698,517.20

398. The debtors' figure of the institutions as at 31 December 2021 stood at GH¢1,698,517.20. The breakdown is shown in the table below:

Details	Amount	Percentage
Student debtors	1,238,022.58	72.89
Other debtors	460,494.62	27.11
Total	1,698,517.20	100

399. Management of the institutions were advised to improve upon their debt collection strategies and mechanisms to ensure that the debts are fully recovered to enhance their liquidity. The details are attached as Appendix B.

Creditors – GH¢924,228.40

400. The institutions were indebted to the tune of GH¢924,228.40 at the close of 2021 financial year. The breakdown of the figure is as follows:

Details	Amount	Percentage
Student creditors	823.28	0.09
Other creditors	12,200.00	1.32
Sundry creditors	911,205.12	98.59
Total	924,228.40	100

401. We urged management of the institutions involved to endeavour to settle their indebtedness to avoid possible litigation with creditors. The details are attached as Appendix ‘C’.

Management Issues

Payroll Irregularity

Unearned Salary – GH¢14,196.03

402. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) mandates, the Principal spending officer of a covered entity to ensure the immediate stoppage of payment of salary to public servants who resign or retire from public service and notify the Controller and Accountant General.

403. During the review of payroll records, we observed that, between July 2021 and December 2021 three separated staff from Salaga SHS were paid unearned salaries amounting to GH¢14,196.03 as detailed below:

Staff Name	Staff ID	Type of Separation	Date of separation	Month paid Unearned Salary	Gross Salary GH¢
Sey Kofi	254432	Resignation	13/07/2021	Jul-21	3,096.15
Angela Osei Mainoo	947436	Resignation	04/11/2021	Nov-21	4,361.50

Iddrisu Munkaila	284457	Leave without pay	08/11/2021	Nov-21	3,369.19
				Dec-21	3,369.19
Total					14,196.03

404. The state therefore risks losing the total amount of GH¢14,196.03 paid as unearned salary to the separated officers.

405. We recommended to management to pursue the recovery of the total unearned salary of GH¢14,196.03 from the three officers or their next of kin, failure of which the validating officers and accountants should refund the total amount.

Stores And Procurement Irregularity

Items procured not put to use

406. 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.

407. We noted that in September 2020 the management of Sawla Senior High School procured two standing ovens at a total cost of GH¢2,000.00 for use at the Home Economics Department.

408. We further noted that, on 20/11/2019, the National Board for Professional and Technical Examination (NabPTex) donated 12 pieces of HP flat screen computers to St. Anthony of Padua Senior High Technical School, Bamboi. However, as at the time of this audit, the equipment had not been put to use by management of the two schools.

409. We recommended that the items should be put to use to avoid defects.

Contract Irregularities

Abandoned projects

410. 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.

411. Our audit of Tuna Secondary Technical School and T. I. Ahmadiyya Senior High School, Salaga disclosed that, eight GET Fund projects at various levels of completion had been abandoned for periods ranging from seven to 10 years. The details are provided below:

No.	Name of School	Contract Name	Name of Contractor	Year Awarded
1.	Tuna Secondary Technical School	Dining Hall Complex	M/S Mojosen Agencies Ltd	January, 2007
		Dining Hall Complex	M/S Francis Akansubi Co. Ltd	January, 2011
		Administration Block	M/S Marong Ent.	January, 2011
		One (1) Storey Girls Dormitory Block	Bunas Co. Ltd	November 2013
2	T. I. Ahmadiyya Senior High School, Salaga	1No. 4-unit classroom block with office and other ancillary facilities	Not provided	Not provided
		1No. 5-unit classroom block	Not provided	Not provided
		1 No.2 storey classroom block	Not provided	Not provided
		School dining hall complex with Ancillary Facilities.	Not provided	Not provided

412. The delays in completing these projects could lead to contract variations and cost overruns.

413. We urged Management to liaise with GET Fund Secretariat to provide funding for the early completion of the projects.

Upper East Region

414. For the year under review, the number of Pre-University Educational Institutions which operated in the Upper East Region were 47. The Summary of categories of the institutions are as follows:

No	Type of Institution	Number
1.	Senior High Schools	22
2.	Senior High/Technical School	8
3.	College of Education	2
4.	Technical Institutes	3
5.	Special Schools	3
6.	Vocational institutes	3
7.	Health Training Institutes	5
8.	Agric SHS	1
Total		47

Financial Reporting

Submission of financial statements

415. Out of the 47 institutions 40 submitted their annual accounts and financial statements for validation before the statutory deadline of 28 February 2021. The seven defaulting institutions are listed in Appendix 'A'.

Operational results

416. The operational results of the 40 institutions whose accounts and financial statements were validated are summarised below:

	Income	Expenditure	Surplus/ (Deficit)
Donation & Others	820,872.01	825,629.06	(4,757.05)
HIPC Fund/ Government Subsidy/GET Fund	90,057.58	316,018.92	(225,961.34)
Free SHS/ Progressively Free	19,687,997.97	23,848,983.37	(4,160,985.40)
GOG	135,138,253.82	134,345,732.37	792,521.45
Boarding & User	8,002,902.94	6,948,024.65	1,054,878.29
SEIP/ TTEL	777,046.40	946,007.33	(168,960.93)
Total	164,517,130.72	167,230,395.70	(2,713,264.97)

417. The net deficit of the respective institutions totalling GH¢2,713,264.97 was transferred to the individual schools' reserve funds.

Debtors – GH¢9,439,059.10

418. Below is a summary of the debtors' figure of GH¢9,439,059.10 which was owed to the institutions by students, staff and other debtors as of 31 December 2021. Details are attached as Appendix 'B'.

Type of Debtors	Total Debt	Percentage
Student debtors	4,931,547.46	52.25
Other debtors	4,446,053.46	47.10
Staff debtors	61,458.18	0.65
Total	9,439,059.10	100.00

419. Included in the students' debtors of GH¢4,931,547.46 was GH¢3,597,893.41 owed by students of St. John Bosco's College of Education. This could be largely attributable to the inability of students who were unable to pay their fees due to the late and irregular payment of students' allowances. We reiterated as in previous years, that management of the schools should put in strong mechanisms to boost the collection of school fees.

420. The other debtors of GH¢4,446,053.46 accounted for 47.10% of total debtors mainly due to the late and irregular release of funds by the Free Senior High School secretariat to the schools under the Free SHS. Out of this, an amount of GH¢1,666,922.52 attributed to Sandema Senior High School in our view is irrecoverable and therefore we urged management to seek appropriate authorisation for write off. 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.

Creditors – GH¢7,508,482.59

421. The Schools were indebted to students, suppliers and service providers to the tune of GH¢7,508,482.59 for the year under review. A summary of the sundry creditors is provided below with details as in Appendix 'C'.

Type of Creditor	Amount	Percentage
Student Creditors	802,873.86	10.69
Other Creditors	6,705,608.73	89.31
Total	7,508,482.59	100.00

422. The institutions owed a total amount of GH¢6,705,608.73 or 89.31% of the sundry creditors to suppliers of goods and service providers. This situation arose largely because of the late and irregular release of funds by the Free Senior High School Secretariat to the schools under the Free SHS program.

423. Student creditors of GH¢802,873.86 recorded was attributable to advance receipts in 2021 from level 100 students of the Gbewa College of Education for 2022 academic year.

424. 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 goodwill and confidence of their creditors.

Management Issues

Cash irregularities

Unsupported payments - GH¢37,882.51

425. 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 exists.

426. We noted during our review of payment vouchers that the management of Azeem-Namoo Senior High Technical School paid an amount of GH¢37,882.51 on 24 separate payment vouchers to service providers. We further observed that the payments were not supported with the relevant documents such as receipts, signed beneficiary list and activity reports to authenticate the transactions. The table below provides the details.

No.	Date	Pv No	Chq No	Payee	Amount GH¢
1.	18-01-21	PV7	000002	Kangzullahi Enterprise	9,700.00
2.	18-01-21	PV9	000004	Globa Co. Ltd	1,944.00
3.	22-01-21	PV11	000006	Nsoh Kofi Jacob	1,680.00
4.	25-01-21	PV12	000009	New Trend Micro Systems	900.00
5.	10-02-21	PV17	000013	Globa Co. Ltd	3,298.00
6.	19-02-21	PV20	000016	Ebenchaab Wood Works and Supply of Building Materials	873.00
7.	04-03-21	PV27	000021	Sun Global Co. Ltd	1,746.00
8.	01-03-21	PV25	000019	Hackwah Enterprise	445.00
9.	01-03-21	PV26	000020	Hackwah Enterprise	445.00
10.	04-03-21	PV29	000023	Abubakari Peace Electricals	460.00
11..	04-03-21	PV30	000024	Adongo Abugre	400.00
12	04-03-21	PV31	000025	Sun Global Co. Ltd	550.96
13.	10-03-21	PV33	000027	Always Give Thanks to Allah	1,164.00
14.	22-03-21	PV35	000029	Nsoh Kofi Jacob	600.00
15.	06-04-21	PV 40	000033	Nsoh Kofi Jacob	1,824.00
16.	06-04-21	N/P	000033	Nsoh Kofi Jacob	634.00
17.	12-04-21	PV41	000034	Talent Arts	320.00
18.	12-04-21	PV43	000039	Sun Global Co. Ltd	2,098.11
19.	09-07-21	PV59	000105	Josan Multimedia Centre	1,456.64
20.	09-07-21	PV59	000105	Zephephkan Enterprise	1,153.80
21.	05-08-21	PV61	000106	Nsoh Kofi Jacob	1,000.00
22.	12-08-21	PV62	000107	Nsoh Kofi Jacob	1,000.00
23.	03-09-21	PV64	000108	Nsoh Kofi Jacob	1,690.00
24.	06-10-21	PV66	000109	Nsoh Kofi Jacob	2,500.00
Total					37,882.51

427. In the absence of the supporting documents, we could not confirm the genuineness of the transactions and whether the payments were made in the interest of the school.

428. We recommended that the sum of GH¢37,882.51 should be recovered from the Principal and the Accountant.

Excessive cash payments

429. Regulation 83 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer of a covered entity shall ensure that all payments for expenditure of the covered entity are made through the Ghana Integrated Financial Management Information System (GIFMIS) using electronic fund transfer and cheques in third-party transaction except in the case of imprest and payment of allowances to ultimate individual beneficiaries.

430. Contrary to the above Regulation, our audit disclosed that between May 2021 and August 2021 the Principal of the Community Development and Vocational Training Institute, Bolga made cash payments totalling GH¢35,300.00 on five payment vouchers to suppliers of goods and services instead of the use of cheques or by electronic transfer. The details are provided in the table below.

No.	Date	Payment number	Cheque No.	Transaction Amount GH¢
1.	21-May-21	PV/21/08	0039	13,000.00
2.	3-Jun-21	PV/21/09	0040	9,000.00
3..	23-Jun-21	PV/21/10	0041	4,500.00
4.	27-Jul-21	PV/21/11	0513	1,800.00
5.	25-Aug-21	PV/21/12	0042	7,000.00
Total				35,300.00

431. This practice does not enhance transparency in payments to third parties and could lead to misappropriation of funds and abuse of the financial management system.

432. We advised the Principal and the Accounts Officer of the Institute to desist from the practice of making cash payments and ensure that all payments to third parties are made through electronic transfer or direct cheque payments.

Un-claimed Research and Book Allowance not paid to Government Chest – GH¢6,037.80

433. Section 96 of the Public Financial Management Act, 2016 (Act 921) considers it as an offence punishable by summary conviction, a fine or both for a person entrusted with the management of public funds for any improper

payment of public funds or payment of money that is not duly verified in line with existing procedures.

434. During our review, we noted that the Principal of St. John Bosco's College of Education was paid an unjustified research and book allowance amounting to GH¢6,037.80, which he later refunded. However, as at the time of this report, the Finance Officer of the College had failed to pay same to government chest.

435. We advised management to ensure that the sum of GH¢6,037.80 is deposited into government chest and proof of payment is submitted to the audit team for verification. We further urged management to ensure the prompt payment of all monies to government chest.

Rent arrears – GH¢3,620.00

436. Regulation 46 of the Public Financial Management Regulations, 2019 enjoins Principal Spending Officers to ensure the efficient collection of all non-tax revenue.

437. A memorandum of understanding signed between the College management and the bungalow occupants on August 29, 2019, provided that the affected staff were to start paying rent from April 2021.

438. On the contrary, we discovered during the audit of the St. John Bosco College of Education that 28 occupants of staff bungalows owed seven months' rent totalling GH¢3,620.00 for the period April 2021 to October 2021. The details are shown below:

No	Name of Staff	No of Months	Rent Due	Amount Paid	Difference
1.	Azaabi Cletus	7	420.00	180.00	240.00
2.	Amoah Williams N.	7	420.00	160.00	260.00
3.	Apeligiba Patrick	7	420.00	300.00	120.00
4.	Zieka Millicent	7	420.00	180.00	240.00
5.	Prosper Asabia	7	350.00	150.00	200.00
6.	Akuka Salifu A. B	7	350.00	250.00	100.00
7.	Salia Abdul Wahab K.	7	350.00	50.00	300.00
8.	Yemisi Michael	7	350.00	300.00	50.00
9.	Aduku A. Pearl	7	350.00	250.00	100.00

10.	Kogri Naah	7	350.00	250.00	100.00
11.	Adayira Veronica W.	7	350.00	200.00	150.00
12.	Raymond Galyoung	7	350.00	150.00	200.00
13.	Adongo Aduah K.	7	350.00	150.00	200.00
14.	Angabey Edward	7	350.00	250.00	100.00
15.	Alfred Lambon	7	210.00		210.00
16.	Adams A. Caesar	7	210.00	180.00	30.00
17.	Paul Wugaa	7	210.00	90.00	120.00
18.	Victor Alebna	7	210.00	140.00	70.00
19.	James K. L. Kukubor	7	210.00	60.00	150.00
20.	Yakubu Isaac	7	210.00	30.00	180.00
21.	Jujugenia A. Wilson	7	140.00	60.00	80.00
22.	Wodah Daniel	7	140.00	120.00	20.00
23.	Raymon Azong	7	140.00	120.00	20.00
24.	Micheal Ateyere	7	140.00	40.00	100.00
25.	Aduku Patrick	7	140.00	100.00	40.00
26.	Asubey Yakubu	7	140.00	80.00	60.00
27.	Ayambire Innocent	7	140.00	20.00	120.00
28.	Theophlous Ane	7	60.00		60.00
	Total		9,720.00	6,080.00	3,620.00

439. This lapse could lead to the loss of rent revenue to the college and non-tax revenue to the state.

440. We advised management to recover the rent amounting to GH¢3,620.00 from the affected staff and pay same to the college's designated bank without further delay.

Fees for damages not accounted for – GH¢2,298.00

441. Regulation 46 of the Public Financial Management Regulation, 2019 enjoins a Principal Spending Officer to ensure that non-tax revenue is efficiently collected and lodged in the designated bank account.

442. We noted during our audit of the St. Bernadette's Technical Institute that the accounts officer, Madam Najaht Basheeru, failed to account for fees totalling GH¢2,298.00 paid by students for damaging school property.

443. The Institute could be exposed to the risk of misappropriation of the funds.

444. We recommended to management to recover the amount of GH¢2,298.00 from Madam Najaht Basheeru without further delay. We further advised management to exercise effective supervision and oversight control over the accounting officers in order to prevent a recurrence.

Advance made to Headmaster – G H¢20,000.00

445. 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.

446. We noted that on 9 April 2021, the Headmaster of Bolgatanga SHS, Mr. Afelibiek Ababu, approved and paid to himself an advance of GH¢20,000.00 vide payment voucher number 07/04/21, from the Free SHS funds without justification.

447. We recommended the refund of the GH¢20,000.00 from the Headmaster, Mr. Afelibiek Ababu, into the Free SHS account without delay. We further recommended that the Headmaster should be sanctioned in order to serve as a deterrent to other officers in positions of authority.

Revenue not accounted for – GH¢2,100.00

448. Regulation 49 of the Public Financial Management Regulations 2019 states that a public officer who fails to comply with these regulations on collections, accounting and disclosures in respect of non-tax revenue including internally generated funds is in breach of Section 96 of the Act.

449. Our review of receipt books at the Kusanaba Vocational Institute revealed that the Accountant of the Institute, Ms Lydia Awinbe Awindago, failed to account for cash receipts amounting to GH¢2,100.00. Our further checks disclosed that, the accountant did not record the receipts in the cash book and also failed to pay same into the designated bank account as detailed below:

Date	Receipt no.	Name of student	Details	Amount GH¢
14/06/2021	0111329	Ngori Alomon	school fees	300.00
14/06/2021	0111330	Atindago Evans	School fees	300.00
14/06/2021	0111331	Akeze evans	School fees	300.00
14/06/2021	0111332	Atiah job	School fees	300.00
14/06/2021	0111333	Akugre Edward	School fees	300.00
14/06/2021	0111334	Akure Lawrence	School fees	300.00
14/06/2021	0111335	Abarike Emmanuel	School fees	300.00
Total				2,100.00

450. We recommended the refund of the GH¢2,100.00 by the Accountant, Ms Lydia Awinbe Awindago, and same paid into the designated bank account without delay.

Procurement/Stores Irregularity

Procurement without alternative quotations – GH¢230,630.07

451. Section 43 of the Public procurement amended 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 conflicts of interest shall apply between the procurement entities and their members and different prices quotation source.

452. We observed during our review of procurement records that three schools procured goods and services valued at GH¢230,630.70 on 20 payments vouchers without obtaining alternative quotations from as many suppliers or contractors as practicable, at least three sources, or approval from the Public Procurement Authority.

453. We further noted that for the procurements valued at GH¢64,976.00 made by Kusanaba SHS, the same suppliers provided two separate quotations. The details are indicated below:

School	No of PVs	Total Amount GH¢	Remarks
Kusanaba SHS	6	103,522.20	Payments without obtaining alternative quotations
	3	64,976.00	The same suppliers provided two separate quotations.
Binduri Community SHS	3	33,049.50	Payments without obtaining alternative quotations
Bolgatanga Voc. Training Inst.	8	29,083.00	Payments without obtaining alternative quotations
Total	20	230,630.70	

454. With this practice, transparency in the procurement process is compromised and does not create the opportunity for the schools to obtain value for money.

455. We recommended that the respective Heads of the schools are sanctioned in line with the provisions of Section 92 of the Procurement (Amendment) Act, 2016 (Act 914). We further advised the managements to exercise strong oversight on the procurement processes and respective entity tender committees to stop the breach of the procurement law.

Payroll Irregularities

Unearned salaries – GH¢29,346.19

456. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) mandates, the principal spending officer of a covered entity to ensure the immediate stoppage of payment of salary to public servants who resign or retire from public service and notify the Controller and Accountant General.

457. During the review of payroll records, we observed that, between January 2021 and October 2021 seven separated staff from six schools were paid unearned salaries amounting to GH¢29,346.19 as detailed below:

Name of School	Name of Staff	Staff ID	Unearned salary	Remarks
Kusanaba Voc. Institute	David Akuure	75855	2,357.78	Retired on 2 nd May 2021 but was paid full salary in May
Kusanaba SHS	Daniel Akolbugri Abugri	226525	3,929.72	Died in September 2021 but was salary for October 2021
Zorkor SHS	Elvis Felix Nsoh	880110	11,104.48	Received salary for two months after resignation
St. John Bosco's College of Education	Georgina Akaluti	223586	1,431.55	Deceased since 13 August 2021
	Paul A. Aduri	170046	4,123.11	Deceased since 23 May 2021
Awe SHTS	Adii Oscar Ane	311582	2,830.25	Deceased since 15 May 2021
Presbyterian Nurses and Midwifery Training College, Bawku	Anormah Rashid Bado	645294	3,569.30	Resigned effective 1 January 2021 and paid for January 2021
Total			29,346.19	

458. The state therefore risks losing the total amount of GH¢29,346.19 paid as unearned salary to the separated officers.

459. We recommended to management to pursue the recovery of the total unearned salary of GH¢29,346.19 from the concerned officers or their next of kin, failure of which the validating officers and accountants should refund the total amount.

Contract Irregularities

Abandoned school projects

460. Section 52 Public Financial Management Act, 2016 (Act 921) provides 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 capable of ensuring the elimination of theft, loss, wastage and misuse of assets.

461. We observed during our inspection of various projects undertaken by GETFund in five schools that, 14 projects which were at various stages of completion had either been delayed or abandoned. Details of the projects and their status at the time of audit are shown below:

Report of the Auditor-General on the Public Accounts of Ghana, Pre-University Educational Institutions for the financial year ended 31 December 2021

No.	Name of School	Name of project/ Location	Commence- ment date	Expected Completion date	Stage of completion	Period of delay	Contract Sum	Remarks
1	Sandema Senior High Technical	School Fence Wall	2015	2017	10%	4 years	3,375,710.67	Delayed
2		Assembly Hall Complex	2015	2017	80%	4 years	1,292,564.35	Delayed
3		6 Unit Classroom Block	2019	2020	70%	1 year	Not disclosed	Delayed
4		Single Story Dormitory Block	2019	2020	70%	1 year	Not disclosed	delayed
5		3 No. Semi-detached Teachers Quarters	2011	2012	60%	9 years	Not disclosed	Abandoned
6		2 No. 6 unit Classroom Blok	2012	2013	62%	8 years	Not disclosed	abandoned
7	Tempane Senior High	construction of an Assembly Hall	2015	2017	Lintel level	4 years	1,905,365.34	abandoned
8	Bolgatanga Girls SHS	Construction of single storey dormitory block	2015	2016			926,284.12	Abandoned
9		Construction of 3 Unit Science Laboratory Block	2015	2016			991,176.69	Abandoned
10	Navrongo SHS	Two storey Girls Dormitory block	2015	2018		3 years	1,497,446.60	Abandoned
11	Fumbisi SHS	Six Unit 3-bedroom flat	2009				No disclosed	abandoned
12		Two-unit semi- detached staff quarter	2009	2010	Gabel level	11 years	292,649.28	Abandoned
13		4-unit teachers' quarters	2015	2016	Painting	5 years	327,945.09	Abandoned
14		Headmasters Bungalow	2016	2017	Plastering	4 years	196,494.38	abandoned

462. The delays in completing these projects could lead to contract variations and cost overruns.

463. We urged Management to liaise with GETFund Secretariat to provide funding for the early completion of the projects.

Upper West Region

Introduction

464. During the year 2021, Upper West Regional Office was responsible for the audit of 40 Pre-University Educational Institutions which were summarised below:

No.	Type of Institution	Number
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
6.	Nursing Training Colleges	2
Total		40

Financial Reporting

Submission of financial statements

465. 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 Programme, which did not contain prices and stocks figures were therefore understated in the financial statements by the respective schools.

466. During the year under review, all 40 Pre-University Educational Institutions in the Region submitted their annual financial Statements by the 28 February 2022 for validation.

Operational results

467. Government Grants, Boarding Fees, Free SHS grants, Subsidies and other Miscellaneous Income and Donor funds constituted the main sources of income for the institutions.

Report of the Auditor-General on the Public Accounts of Ghana, Pre-University Educational Institutions for the financial year ended 31 December 2021

468. Total income received by all the 38 institutions during the 2021 financial year was GH¢132,324,295.71 while expenditure was GH¢135,369,258.53 resulting in a deficit of GH¢3,044,962.82 which was subsequently transferred to the accumulated fund accounts of the various institutions. Below are the details:

No.	Sources of Funds	Income	Expenditure	Surplus/(Deficit)
1.	Boarding & User	11,154,024.19	11,016,578.89	137,445.30
2.	Free SHS & Progressively Free	12,957,028.93	15,132,682.60	(2,175,653.67)
3.	Government Subsidy & HIPC	339,456.35	370,674.31	(31,217.96)
4.	Donor Fund-T. Tel, Galop, Camfed & SEIP	829,969.20	843,607.29	(13,638.09)
5.	Donation & others	4,124,928.60	5,086,827.00	(961,898.40)
6.	GOG	102,918,888.44	102,918,888.44	-
Total		132,324,295.71	135,369,258.53	(3,044,962.82)

469. The operational result of the institutions which have their 2021 financial statement validated ended with a deficit of GH¢3,044,962.82.

Debtors – GH¢7,646,144.77

470. Indebtedness of students, staff and other debtors to the 38 institutions amounted to GH¢7,646,144.77 as at 31 December 2021. The breakdown is shown in the table below and the details attached as Appendix 'B'.

No.	Debtors	Amount GH¢	Percentage %
1.	Students	3,450,809.94	45.13
2.	Staff	160,887.64	2.10
3.	Others	4,034,447.19	52.76
Total		7,646,144.77	100.00

471. 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.

Creditors – GH¢8,651,866.10

472. As at 31 December 2021, the institutions' indebtedness to food suppliers, students and other creditors, amounted to GH¢8,651,866.10. The breakdown is shown in the table below and the details attached as Appendix 'C'.

No.	Creditors	Amount GH¢	Percentage (%)
1.	Students Creditors	319,082.38	3.69%
2.	Sundry Creditors	3,221,167.19	37.23%
3.	Other Creditors	5,111,616.53	59.08%
Total		8,651,866.10	100%

473. 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¢201,333.89

474. Regulation 78 of the Public Financial Management Regulations, 2019 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 services received, certificates for work done and any other supporting documents exists.

475. We noted that the management of four schools made payments for goods and services totalling GH¢201,333.89 on 35 separate payment vouchers without supporting the payments with the relevant documents such as memos, official receipts, invoices and waybills to authenticate the transactions. The details are provided in the table below:

No.	Institution	No. of PVs	Amount GH¢
1.	Jirapa Senior High School	4	24,700.00
2.	Lassia Tuolu Senior High School	25	163,883.89
3.	Loggu Community Day Senior High School	2	5,250.00
4.	Mccoy College of Education	4	7,500.00
Total		35	201,333.89

476. In the absence of the supporting documents, we could not confirm the genuineness of the transactions and whether the payments were made in the interest of the school.

477. We recommended that the sum of GH¢201,333.89 should be recovered from the headmasters and the accountants. We further urged management to exercise effective control over records management in the schools.

Unrecovered salary advances – GH¢104,078.50

478. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, for the purpose of paragraph (c) of subsection (1) of Section 7 of the Act, the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

479. Our audit revealed control weaknesses within the recovery processes of salary advances granted to officers in some schools within the Upper West Region. We noted that management of four Institutions granted salary advances amounting to GH¢104,078.50 to 50 staff but failed to recover same by the due dates. The details are provided in the table below:

No.	Institution	No. Of Staff	Amount GH¢
1.	Mccoy College Of Education	41	95,691.00
2.	Nusrat Jahan Ahmadiyya College of Education	4	4,637.50
3.	Piina Senior High School	4	2,750.00
4.	T.I Ahmadiyya Senior High School	1	1,000.00
Total		50	104,078.50

480. The non-recovery had denied other staff the opportunity of benefitting from the facility.

481. We recommended to the managements of these institutions to ensure the immediate recovery of the advances totalling GH¢104,078.50 from the defaulting staff. We further recommended that the managements of these institutions should institute measures for the prompt recovery of salary advances granted to staff.

Payments not accounted for – GH¢8,774.16

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

483. We noted that between January 2021 and December 2021 the management of two institutions paid a total amount of GH¢54,774.00 to some officers to undertake programmes and activities. Our examination further disclosed that the officers accounted for GH¢45,979.84 leaving a difference of GH¢8,774.16. The details are as shown below:

Institution	No. of PVs	Paid GH¢	Accounted For GH¢	Unaccounted For GH¢
Jirapa Senior High School	7	39,946.00	35,117.84	4,828.16
Ko Senior High School	5	14,828.00	10,862.00	3,966.00
Total	12	54,774.00	45,979.84	8,774.16

484. We were therefore unable to ascertain the genuineness of the payments made.

485. We urged the management of the schools to adjust the amounts to personal advance accounts in the name of the officers at the respective schools for failing to account for the payments.

Cash payments to third parties – GH¢206,799.00

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

487. We noted that managements of two institutions made cash payments of GH¢206,799.00 to suppliers instead of electronic transfer or crossed-cheque payments. The details are as provided below:

Institutions	No PVs	No. of Suppliers	Amount GH¢
Daffiama Senior High School	9	9	2,3016.00
Nursing Training College	9	9	183,783.00
Total	18	18	206,799.00

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

489. We recommended to management to ensure that all payments to third parties are made through either electronic transfers or crossed cheques in their names instead of cash.

Lock up funds with Defunct GN Bank- GH¢108,552.36

490. 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 entity.

491. Our audit revealed that the management of Holy Family Senior High School, Hamile could not access a total amount of GH¢108,552.36 from the bank account number 4027111000222 with GN Bank – Nandom Branch as shown in the table below:

Account	Amount GH¢
Free SHS	46,744.80
Subsidy	14,770.59
Feeding Grant	47,036.97
Total	108,552.36

492. Management attributed this situation to the financial sector clean up by the Bank of Ghana in 2019.

493. The school was therefore unable to access the funds to meet its financial obligations.

494. We recommended to management to follow up to the receiver for the recovery of the GH¢108,552.36.

Payments for no work done - GH¢18,059.00

495. 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.

496. Our audit disclosed the management of Takpo Senior High School, Takpo awarded a contract for the renovation of a 4-Unit classroom Block with office to M/S Al-Amam Enterprise at a sum of GH¢64,545.00. We noted that the contract which was to be completed by 18/03/2021 also included the construction of a wall and ceiling finishing amounting to GH¢18,059.00 which had not been executed. We further observed that the works Engineer, Mr. Gilbert Amanano, had issued an interim payment certificate for the payment of GH¢58,090.50 which included the works not executed by the contractor.

497. We recommended that the works Engineer, Mr. Gilbert Amanano, should pursue the contractor, M/S Al-Amam Enterprise to complete the construction of a wall and ceiling finishing, failure of which Mr. Gilbert Amanano should refund the total amount of GH¢18,059.00.

Use of unapproved receipt books to collect funds – GH¢112,121.50

498. Regulation 147 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, that the Controller and Accountant General shall specify and approve conditions for the management and safety of the value books used by a covered entity.

499. Our examination of accounting records of Jamiat Islamic Girls Senior High School revealed that during the period under review, the management of the school procured 25 receipt books at a total cost of GH¢125.00 from a private printing house without approval from the Controller and Accountant-General (C&AG).

500. Our further checks disclosed that the receipt book was used to collect funds totalling GH¢112,121.50.

501. We also noted that 24 booklets of the receipt books were unused and being kept by management.

502. This practice may result in the use of value books with the same serial numbers which could lead to misappropriation of school funds.

503. We urged management to discontinue the use of the unapproved receipt books and procure General Counterfoil Receipts from the C&AG. We further advised management to constitute a Board of Survey to dispose of the unused 24 receipt books.

Overpayments to Suppliers – GH¢3,193.00

504. Section 7 of the Public Financial Management Act, 2016 (Act 921) stipulates that, a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity and manage the resources received, held or disposed of by or on account of the covered entity.

505. We noted during the audit of the Wa School for the Deaf that management overpaid five suppliers of various food items a total sum of GH¢3,193.00. This was as a result of the amount used for payment exceeding the award price as detailed below:

Supplier Name	Item	Qty	Invoice Price	Award Price	Price Diff	Excess Amount
The Stars Ent	Gari	5	600.00	585.00	15.00	75.00
The Stars Ent	Bread Flour	9	300.00	298.00	2.00	18.00
SIS Wass Ventures	White beans	8	700.00	650.00	50.00	400.00
SIS Wass Ventures	Dry Pepper	7	550.00	450.00	100.00	700.00
Winzcom Sung Ent	Millet	8	480.00	460.00	20.00	160.00
Winzcom Sung Ent	White beans	8	700.00	630.00	70.00	560.00
Winzcom Sung Ent	Sardines	14	250.00	230.00	20.00	280.00
Yak Ent	Gari	5	600.00	580.00	20.00	100.00
Yak Ent	Milk	10	150.00	140.00	10.00	100.00
Rumshs Ent	Local rice	12	600.00	580.00	20.00	240.00
Rumshs Ent	White beans	8	700.00	630.00	70.00	560.00
Total						3,193.00

506. We recommended to management to pursue the recovery of the overpaid amount from the supplier's failure of which the headmaster and accountant should refund the GH¢3,193.00.

Procurement /Stores Irregularities

Uncompetitive procurements

507. 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.

508. We noted that seven Schools procured goods and services totalling GH¢535,537.16 from 39 suppliers vide 61 PVs without obtaining alternative price quotations from other respective suppliers or service providers as provided in the table below:

Institutions	No. of PVs	No. of Suppliers	Amount GH¢
Holy Family Senior High School	5	3	19,225.00
Jirapa Senior High School	8	6	35,612.50
Lassia Tuolu Senior High School	13	8	164,150.26
Piina Senior High School	10	6	47,582.00
Ullo Senior High School	8	3	43,221.00
Eremon Senior High Technical School	2	2	6,186.40
Wa School for the Deaf	15	11	219,560.00
Total	61	39	535,537.16

509. With this practice, transparency in the procurement process is compromised and does not create the opportunity for the schools to obtain value for money.

510. We recommended that the respective Heads of the schools are sanctioned in line with the provisions of Section 92 of the Procurement Amendment Act. We further advised the managements to exercise strong oversight on the procurement processes and respective entity tender committees to stop the breach of the procurement law.

Failure to prepare procurement plan

511. Section 21 of the Public Procurement Act 2003, (Act 663) as amended require, a procurement entity to prepare a procurement plan to support its approved programme and the plan shall indicate contract packages, estimated cost for each package, the procurement method and processing steps and times.

512. During the period under review, our examination disclosed that the management of the Wa School for the Deaf spent a total amount of GH¢502,552.00 on goods and services without an approved procurement plan as required by Section 21 of Act 663.

513. We recommended to the Headmaster and Accountant to ensure that procurement plans are prepared and approved in line with Section 21 of Act 663 in order to provide guidance in the procurement activities of the school.

Payment for Clothing and Recommended Textbooks by students not supplied – GH¢281,704.50

514. 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.

515. We noted that during the year 2020/2021, management of McCoy College of Education collected fees amounting to GH¢281,704.50 from 562 students for the supply of clothing and recommended textbooks in line with section 'E' of the fees schedule. We further observed that as at the time of this audit the items had not been supplied to the students.

516. In our opinion, this situation may result in students' agitations which may affect teaching and learning.

517. We recommended to management to ensure that the items are supplied to the students without further delay.

Contracts awarded to unqualified suppliers – GH¢2,110,033.96

518. Section 22 of the Public Procurement Act, 2003 (Act 663) states that, a tenderer in public procurement shall possess the necessary, professional and technical qualifications and competence; financial resources; reliability, experience in the procurement object and reputation; the personnel to perform the procurement contract; and must be registered with the Public Procurement Authority.

519. We noted control weaknesses in the procurement processes in 13 Institutions within the Upper west Region. Our review of the procurement processes of the 13 institutions showed that managements procured goods and services valued at GH¢2,110,033.96 from 103 unregistered suppliers with the Public Procurement Authority. The details are as shown in the table below:

Institutions	No. of PVs	No. of suppliers	Amount GH¢
Hilla Limann Senior High School	3	3	65,398.00
Holy Family Senior High School	6	5	23,503.00
Jirapa Senior High School	4	4	13,184.00
Lassia Tuolu Senior High School	14	14	198,208.33
Nusrat Jahan Ahmadiyya College of Education	23	23	421,602.27
St. Basillide's Vocational/Technical Institute	4	4	126,597.60
Tumu Senior High/Technical School	9	9	403,140.74
Wa Senior High School	8	8	227,476.08
Wa Technical Institute	29	13	388,552.00
Lambussie Community Day SHS	3	2	5,076.80
Piina Senior High School	27	15	187,718.17
Northern Star Senior High School	1	1	6,793.28
St. Francis Girls' Senior High School	2	2	42,783.69
Total	133	103	2,110,033.96

520. We advised the managements of these institutions to desist from the practice and only transact business with suppliers who are registered with the Public Procurement Authority.

Payroll Irregularity

Unearned salaries – GH¢90,855.17

521. 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.

522. We noted during the review of payroll that the heads of five institutions failed to ensure the immediate stoppage of salaries of six separated staff resulting in the payment of unearned salaries of GH¢90,855.17. The details are as shown below:

Institutions	Name of officer	Staff ID	Amount GH¢
Islamic Senior High School	Abu Abdul Rahman	1308526	4,095.16
Nusrat Ahmadiyya College of Education	Amos Amuribadek Adangabe	524231	2,215.41
St. Francis Senior High School	Aabeteryele Fabiano	146492	1,508.86
	Patrick Donkor	1436509	2,486.84
T.I Ahmadiyya Senior High School	Alfred A. Akolgo	522439	68,303.90
Tumu Senior High/Technical School	Bagei Amoro Abdulai	695459	12,245.00
Total			90,855.17

523. The state therefore risks losing the total amount of GH¢90,855.17 paid as unearned salary to the separated officers.

524. We recommended to management to pursue the recovery of the total unearned salary of GH¢90,855.17 from the concerned officers or their next of kin, failure of which the validating officers and accountants should refund the total amount.

Contracts Irregularities

Abandoned projects – GH¢9,847,455.45

525. 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.

526. We noted during our inspection of projects at five schools that 16 GET Fund projects awarded at a contract sum of GH¢14,948,658.83 have been abandoned by the contractors at various stages of completion. As at the time of this audit, a total amount of GH¢9,847,455.45 had been paid to the contractors leaving a balance of GH¢5,101,203.38. Our further checks revealed that information on the commencement and completion dates of these projects had not been made available to the various schools. The details are as shown in the below:

Institutions	No. of Projects	Contract Sum	Amount Paid to Date	Balance Outstanding
Islamic Senior High School	5	4,576,755.21	4,228,227.78	348,527.43
Kaleo Senior High Technical School	3	4,281,866.37	3,409,220.99	872,645.38
St. Basillide's Vocational/Technical Institute	1	2,955,150.45	643,441.54	2,311,708.91
T.I Ahmadiyya Senior High School	2	745,005.49	556,460.31	188,545.18
Wa Technical Institute	1	1,540,893.70	1,010,104.83	530,788.87
Hilla Limann Senior High School	2			
Lawra Senior High School	1			
Birifoh Senior High School	1	848,987.61		848,987.61
Total	16	14,948,658.83	9,847,455.45	5,101,203.38

527. The delays in completing these projects could lead to contract variations and cost overruns.

528. We urged Management to liaise with GET Fund Secretariat to provide funding for the early completion of the projects.

Completed project/ Assets not put to use – GH¢2,324,087.01

529. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires 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.

530. Our audit of three institutions disclosed that assets/projects procured/completed after periods ranging between two and seven years had not been put to use. The details are provided in the table below.

Institution	Asset/Project	Completion/ Supply Date	Contract Price GH¢	Remarks
Jirapa Senior High School	23 HP Laptops computers	2015	6,600.00	Secondary Education Improvement Programme (SEIP)
Kaleo Senior High Technical School	Two-storey office block	December 2021	1,375,213.32	GET Fund
Wa Senior High School	ICT laboratory	December 2020	852,273.69	
Total			2,324,087.01	

531. We advised the managements of the schools to liaise with the relevant authorities to ensure that these projects are put to immediate use for the school to derive the intended benefits.

Delayed projects – GH¢1,418,254.40

532. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires 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.

533. Our audit at Nusrat Jahan Ahmadiyya College of Education disclosed that three projects awarded at a total contract sum of GH¢1,855,692.63 had been delayed for periods ranging between four and six years. We also noted that a total amount of GH¢1,418,254.40 had been paid to the contractors leaving a balance of GH¢437,438.23. The details are provided in the table below:

Project	Contract Sum	Contractor	Award Date	Payment To Date	Date Of Completion	Funding	% Of Work Done
Rehabilitation of Boy's Hostel phase 1	920,892.98	M/S Yussman investment ltd	26/06/2015	890,912.00	28/07/2016	GETFund	96.7%
construction of 3-storey classroom block with Ancillary facilities PHASE 1	910,786.65	Akate Trading ltd & Licos Enterprise	15/10/2019	505,730.70	9/06/2020	Get fund	48%
Electrical installation to rehabilitation of Boy's Hostel block	24,013.00	M/S Malmog Enterprise	15/06/2015	21,611.70	28/07/2018	GETFund	90%
Total	1,855,692.63			1,418,254.4			

534. We advised the management of the school to liaise with the relevant authorities to ensure that these projects are completed for the school to derive the intended benefits.

Tax Irregularity

Failure to deduct and remit taxes – GH¢4,324.70

535. Section 116 of the Income Tax Act, 2015 (Act 896) enjoined, Accountants to withhold tax on the gross amounts paid for the supply of goods and services and remit amounts deducted to the Ghana Revenue Authority.

536. We noted that three schools made payments to service providers totalling GH¢117,543.50 on 38 separate payment vouchers but failed to withhold and remit taxes in the sum of GH¢4,324.70 to the Commissioner-General, Ghana revenue Authority. The details as provided below:

Institutions	No. of PVs	Amount GH¢	Tax GH¢
Jirapa Senior High School	18	39,762.00	1,821.23
Ko Senior High School	5	33,010.00	930.00
Eremon Senior High School	15	44,771.50	1,573.47
Total	38	117,543.50	4,324.70

537. To minimise the risk of abuse, we urged the schools to exercise strong control over their accounting processes to ensure compliance with the provisions of the income tax law.

538. We further recommended that the unwithheld taxes totalling GH¢4,324.70 should be recovered from the heads and accountants of the schools.

Volta Region

Introduction

539. We audited 71 pre-university educational institutions in the Volta Region for the financial year ended 31 December 2021. The classification is provided below:

No.	Type of Institution	No. of Institutions
1	Senior High Schools	35
2	Senior High Technical Schools	22
3	Technical Institutes	5
4	Agriculture Senior High School	1
5	Special Schools	3
6	Nursing Training Colleges	1
7	Colleges of Education	4
	Total	71

Financial Reporting

Submission of financial statements

540. For the 2021 financial year, the 71 institutions submitted their financial statements for audit in compliance with Section 80(1) of the Public Financial Management Act, 2016 (Act 921).

Operational results

541. The total income of the 71 institutions was GH¢281,936,945.94 as against total expenditure of GH¢286,074,757.01 resulting in a deficit of GH¢4,137,811.07. A summary of the income and expenditure of the 71 institutions is provided below:

Details	Income	Expenditure	Surplus/(Deficit)
GOG	230,234,236.15	230,234,236.15	-
Boarding User Fees	15,489,008.10	15,323,570.87	165,437.23
GET Fund/HIPC	40,929.00	9,950.87	30,978.13
Free SHS	32,065,437.00	36,880,764.41	(4,815,327.41)
SEIP	1,521,135.16	1,502,209.97	18,925.19
Donation& Others	2,586,200.53	2,124,024.74	462,175.79
Total	281,936,945.94	286,074,757.01	(4,137,811.07)

Debtors – GH¢13,040,135.30

542. Total indebtedness of students, staff and other debtors to the 71 institutions as at 31 December 2021 was GH¢13,040,135.30. The breakdown is provided in the table below and details attached as Appendix ‘B’.

Type	Amount	Percentage (%)
Student	11,113,727.88	85.23
Staff	180,636.85	1.39
Other	1,745,770.57	13.38
Total	13,040,135.30	100

543. Management attributed the inability of the institutions to recover fees owed by students totalling GH¢11,113,727.88 to a directive from GES for Heads not to expel students for unpaid fees. We recommended that the institutions should consult GES for appropriate action. We also recommended to the Heads of the institutions to put in place effective measures to recover the outstanding debts from staff and others.

Creditors - GH¢11,228,855.43

544. At the end of the 2021 financial year, total creditors in the books of the 71 institutions was GH¢11,228,855.43. The breakdown is shown in the table below and details attached as Appendix ‘C’.

Type	Amount	Percentage (%)
Student	1,637,102.05	14.58
Suppliers	8,771,488.53	78.11
Other	820,264.85	7.31
Total	11,228,855.43	100

545. The institutions were unable to settle their liabilities to suppliers and service providers due to their inability to recover unpaid fees following the directive from GES for Heads of institutions not to expel students for non-payment of fees and also late releases of funds from the Ministry. We recommended to management of the institutions to inform GES of their indebtedness for appropriate action.

Management Issues

Cash Irregularities

Unsupported payments – GH¢13,827.50

546. Regulation 78 of the PFM Regulations, 2019 (L.I. 2378) requires, Principal Spending Officers of covered entities to be personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; and that evidence of service received, certificates of work done, and any other supporting documents exists.

547. We noted on the contrary, that Sovie Technical Institute and Abuadi Tsrefe SHS paid GH¢6,300.00 and GH¢7,527.50 on 10 and five payment vouchers respectively, for goods and services and support to decentralised departments for the 64th Independence anniversary celebrations without supporting receipts and invoices to authenticate the transactions.

548. This could result in payments not made in the interest of the schools and subsequent loss of funds.

549. We recommended recovery of the amount of GH¢13,827.50 from the Heads and Accountants of the schools in the absence of justification for the expenditure.

Unrecovered staff advances – GH¢13,370.00

550. Section 7 of the PFM Act, 2016 (Act 921) requires, a Principal Spending Officer to establish an effective system of risk management and internal controls over its resources.

551. We however noted that an amount of GH¢13,370.00 stood in the names of six officers of two institutions as unpaid advances within the stipulated time. Details are given below:

No.	Name of Institution	Name of Staff	Amount
1	Akome Snr Hight Tech. Sch.	Festus Torwoe	700.00
		Yehobeth Dzomeku	1,000.00
2	Peki College of Education	Ayensu Jerome	390.00
		Kasu Daniel	7,080.00
		Conduah Stephen	3,500.00
		Gbefo Favour	700.00
Total			13,370.00

552. This could have a negative effect on the finances of the institutions.

553. We recommended to management of the institutions to take steps including obtaining standing orders from the defaulters to their banks for monthly repayments to defray the liability of GH¢13,370.00.

Unrecovered rent – GH¢ 22,078.00

554. Regulation 46 of the PFM Regulations, 2019 (L.I. 2378) enjoins, a Principal Spending Officer to ensure that Non-tax Revenue is efficiently collected.

555. We however noted that 78 occupants of bungalows at five institutions owed rent of GH¢22,078.00 as at 31 December 2021. Details are provided below:

No.	Name of Institution	Number of Defaulters	Amount
1.	Zion College, Keta	6	1,000.00
2.	E. P. College of Education, Amedzofe	34	7,743.00
3.	OLA Senior High School, Ho	12	5,785.00
4.	Peki College of Education, Peki	12	3,560.00
5.	Peki Senior High School	14	3,990.00
Total		78	22,078.00

556. The schools were denied funds for maintenance of their residential buildings.

557. We recommended recovery of the amount of GH¢22,078.00 from the defaulters through standing orders to their banks for monthly repayments to the schools.

Payroll Irregularities

Unearned salaries – GH¢19,288.47

558. Regulation 92 of the PFM Regulations, 2019 (LI 2378) requires among others that a 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.

559. Contrary to the above provision, we noted that three institutions paid unearned salaries of GH¢19,288.47 to four separated staff. Details are provided below:

No.	Name of Institution	Name of Staff	Period of separation	Nature of separation	Amount
1.	Anloga SHS	Francisca Gawu Janet	Jan. 2021	Retirement	1,017.93
2.	Sogakope SHS	David Ayensu	July 2021	Resignation	2,486.84
		Obonsey Simon Apreko	June 2021	Vacation of post	2,311.93
3.	Peki College of Education	Jerry Erasmus Goka	Oct. 2021 to Dec. 2021	Deceased	13,471.77
Total					19,288.47

560. By the act of paying salaries for unproductive work, an amount of GH¢19,288.47 was lost to the State.

561. We recommended recovery of the amount of GH¢19,288.47 from the separated staff, otherwise the Heads of the institutions and salary validators should refund the amount into the Government Salary Suspense Account.

Overpayment of salary – GH¢4,037.00

562. Regulation 86 of PFM Regulations, 2019 (L.I. 2378) requires that, a Principal Spending Officer shall keep records of the nominal roll of the respective covered entity in a manner that ensures that the correct amount of emolument is paid.

563. Notwithstanding the above Regulation, we noted that Mr. Frederick Coffie Seglah, a Tradesman Grade 1 of Anlo Senior High School was paid salary arrears of GH¢4,037.00 as Technical Instructor for the period June to November 2021 when he had not been promoted.

564. The overpayment resulted in loss of funds to the state.

565. We recommended recovery of GH¢4,037.00 from Mr. Frederick Coffie Seglah otherwise the Head of the School and salary validators should refund the amount into the Government Salary Suspense Account.

Procurement Irregularities

Non-competitive procurement

566. Section 20 of the Procurement (Amendment) Act, 2016 (Act 914) requires that, a 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.

567. Contrary to the above provision, five schools procured goods and services worth GH¢382,252.77 without sourcing for alternative quotations from other suppliers. Details are provided below:

No.	Name of Institution	No. of PVs	Amount
1.	Kpeve Senior High School	43	43,585.24
2.	Have Technical Institute	44	99,779.45
3.	Agate Senior High School	8	69,016.28
4.	Tongor Senior High School	16	63,690.80
5.	Peki Senior High School	50	106,181.00
Total		161	382,252.77

568. The practice could deny the schools value for money on the transactions in the absence of competition.

569. We recommended adherence to the relevant provisions of the Procurement Law and sanctions against the Heads of the schools.

Unreturned textbooks and calculators by students – GH¢272,980.00

570. Section 52(1) of the PFM 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.

571. On the contrary, we noted that students of five Institutions did not return various teaching and learning materials worth GH¢272,980.00 after completion of their programmes. Details are provided below:

No.	Institution	No. of Textbooks	No. of Calculators	Amount
1.	Peki SHTS	1,306		39,180.00
			179	14,320.00
2.	OLA SHS	1,348		40,440.00
			379	30,320.00
3.	Kpando SHS	564		16,920.00
4.	Agotime SHS	305		9,150.00
5.	Sogakope SHS	2,243		67,290.00
			692	55,360.00
Total		5,766	1,250	272,980.00

572. The practice could deny other students access to the books and calculators and as a result impact negatively on teaching and learning.

573. We recommended to management of the schools to retrieve the books and calculators or recover their value of GH¢272,980.00 from the defaulting students before their WASSCE certificates are issued to them, failing which the officials whose inaction resulted in the loss should be held responsible for replacement or refund the cost of the textbooks and calculators.

Shortage of store items – GH¢57,185.00

574. Contrary to Section 7 of the PFM Act, 2016 (Act 921), we noted shortages of food items during stock-taking at Agotime Senior High School. Details are provided below:

Item	Unit of measure	Ledger balance	Physical Stock balance	Unaccounted Qty.	Rate GH¢	Amount
Rice	50kg/bag	143	37	106	300.00	31,800.00
Groundnut	100kg/bag	23.5	7	16.5	600.00	9,900.00
Sugar	50kg/bag	17	11	6	200.00	1,200.00
Maize	100kg/bag	27.5	24	3.5	240.00	840.00
Gari	100kg/bag	21	11	10	180.00	1,800.00
Tomato Paste L/S	Cartons	222	175	47	30.00	1,410.00
All Time Chocolate	1kg/sachet	383	282	101	15.00	1,515.00
Milk	Cartons	1834	1184	650	4.00	2,600.00
Beans	100kg/ bag	17	0	17	360.00	6,120.00
Total						57,185.00

575. This constituted a loss to the school and impacted negatively on feeding the students.

576. We recommended that the Storekeeper should refund the cost of the unaccounted food items amounting to GH¢57,185.00 into the school's account.

Contracts Irregularities

Abandoned GET Fund projects

577. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, 29 GETFund projects which were awarded on contract in five schools as listed below and were at different stages of completion had been abandoned by the contractors for non-payment of certificates.

No.	Name Of Institution	No. of Projects
1.	Abutia Senior High Technical School	7
2.	Peki Senior High Technical School	4
3.	Tongor Senior High School	12
4.	Anfoega Senior High School	2
5.	Kpedze Senior High School	4
Total		29

578. When projects are abandoned, the possibility of cost overruns cannot be overruled. This could also compound the infrastructure challenges of the schools.

579. We recommended to the Heads to contact the GET Fund Secretariat through the Ministry of Education to complete the projects.

Tax Irregularity

Un-deducted/unremitted taxes - GH¢10,485.84

580. Contrary to Sections 116 and 117 of the Income Tax Act, 2015 (Act 896), five institutions did not deduct or remit taxes of GH¢10,485.84 to GRA. Details are provided below:

No.	Institution	Tax not deducted	Tax not remitted	Total
1.	Abor SHTS	1,153.50	1,577.13	2,730.63
2.	Community Special Sch. Kpando	902.70		902.70
3.	Anfoega SHS	3,335.24		3,335.24
4.	Sovie Vocational Tech. Sch.	1,018.12		1,018.12
5.	Vakpo SHTS	2,499.15		2,499.15
Total		8,908.71	1,577.13	10,485.84

581. We recommended that the Accountants of the schools should personally pay the total amount of GH¢8,908.71 to GRA and recover from the payees whilst the Accountant of Abor SHTS should remit the withheld tax of GH¢1,577.13 to GRA. We also recommended that the Accountants of the Schools should be personally held liable for any penalty payment.

Western Region

Introduction

582. During the year under review, we audited 50 pre-university educational institutions in the Western Region made up of the categories provided in the table below:

No.	Type of Institution	No. of Institutions
1	Senior High Schools	29
2	Senior High Technical Schools	7
3	Vocational Institution	4
4	College of Education	1
5	Technical Institutions	2
6	Special Schools	3
7	Nursing Training Colleges	4
	Total	50

Financial Reporting

Submission of financial statements

583. Out of the institutions audited, 47 submitted their financial statements for audit in compliance with Section 80 (1) of the PFM Act, 2016, (Act 921). The list of the three defaulting institutions is attached as Appendix A.

Operational results

584. The 47 institutions recorded an income of GH¢174,437,856.06 compared with a total expenditure of GH¢179,064,256.03 resulting in a deficit of GH¢4,626,399.97 as summarised below:

No	Item	Revenue	Expenditure	Surplus/(Deficit)
1	GoG	146,410,026.57	146,410,376.85	(350.28)
2	Boarding	5,232,710.50	6,455,212.21	(1,222,501.71)
3	Subsidy	1,765,020.81	2,075,014.73	(309,993.92)
4	Free SHS	18,398,182.47	21,887,755.49	(3,489,573.02)
5	Miscellaneous	2,631,915.71	2,235,896.75	396,018.96
7	Total	174,437,856.06	179,064,256.03	(4,626,399.97)

Debtors – GH¢2,561,336.56

585. Total debtors of the 47 institutions which comprised fees owed by students, staff and other indebtedness was GH¢2,561,336.56 as at 31 December 2021. The breakdown is shown below with details are attached as Appendix 'B'.

No.	Type	Amount	Percentage (%)
1	Staff	5,714.25	0.14
2	Students	2,518,402.71	94.99
3	Others	37,219.60	4.87
	Total	2,561,336.56	100

586. A significant amount of GH¢2,518,402.71 or 94.99 percent of the total debts was owed by past students. Management of the institutions attributed this to a GES directive for Heads not to expel students for non-payment of fees. We recommended to management of the schools to notify GES of the indebtedness for appropriate action. We also recommended to the institutions to introduce effective measures for recovery of the debts owed by staff and others for the avoidance of losses.

Creditors - GH¢4,405,446.14

587. The institutions were indebted to students, suppliers and service providers to the tune of GH¢4,405,446.14 as at 31 December 2021. The breakdown is shown below with the details attached as Appendix 'C'.

No.	Type	Amount	Percentage (%)
1	Students	810,343.93	13.70
2	Suppliers	2,936,118.44	85.43
3	Others	658,983.77	0.87
	Total	4,405,446.14	100

588. The liabilities resulted from delayed release of funds by the Ministry and inability of the institutions to recover unpaid fees to run the institutions as a result of the GES directive. We recommended to management of the institutions to inform the Director-General of GES for appropriate action to avoid court actions and possible payment of judgement debts.

Management Issues

Cash Irregularities

Misapplication of Funds – GH¢20,400.00

589. Section 7 of the PFM Act, 2016 (Act 921) states, “A Principal Spending Officer of a covered entity shall manage the resources received, held or disposed of by or on account of the covered entity and shall in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity”.

590. Our audit however revealed that management of Asankragwa Senior High School misapplied Free SHS funds of GH¢20,400.00 earmarked for the purchase of perishable food items on wages of casual workers.

591. Management explained that wages for casual workers were not captured in the school’s budget and as such were compelled to use money available to pay the casual workers. The situation impacted negatively on feeding of the students.

592. We recommended to the Head of the school to ensure refund of the amount of GH¢20,400.00 into the school’s account.

Unrecovered Rent – GH¢33,898.67

593. Contrary to Section 7(2) of the PFM Act ,2016 (Act 921), 58 staff of three institutions owed rent of GH¢33,898.67. Details are provided below.

No.	School	No. of Occupants	Period	Amount
1.	Half Assini Senior High School	43	June 2020 to Sept. 2021	20,275.00
2.	Holy Child College of Education	8	Jan – Dec 2021	3,758.75

3.	Sekondi Nursing and Midwifery Training College	7	July 2020 – July 2021	9,864.92
Total		58		33,898.67

594. This denied the affected institutions revenue for repairs and maintenance of their residential buildings.

595. We recommended to management to take steps, including obtaining standing orders from the defaulters to their banks for monthly payments to recover the outstanding rent of GH¢35,468.67.

Unsubstantiated payments – GH¢22,515.10

596. Regulation 78 of the PFM Regulations, 2019 (L.I. 2378) requires, a Principal Spending Officer of covered entities to be personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; and that evidence of service received, certificates of work done, and any other supporting documents exists.

597. In violation of the above, we noted that four schools disbursed a total amount of GH¢22,515.10 on goods and services but did not substantiate the payments with supporting documents such as receipts, invoices, reports and statement of claims, as provided in the table below:

No.	School	Nature of transaction	No of PVs	Amount
1.	Community Devt. & Vocational School – Takoradi	Building materials, T&T	8	10,415.10
2.	Daboose Senior High Tech. School	Cement and electrical items	3	5,700.00
3.	Manso Amenfi SHS	Fumigating classrooms and school premises	1	1,800.00
4.	Sekondi College	Water supply	2	4,600.00
Total			14	22,515.10

598. This cast doubt over the judicious use of funds in the institutions and could lead to misappropriation of public funds.

599. In the absence of accountability, we recommended recovery of the amount of GH¢22,515.10 from the Heads and Accountants of the institutions.

Procurement and Stores Irregularities

Uncompetitive procurement

600. Section 20 of the Public Procurement (Amendment) Act 2016, (Act 914) states that the procurement entity shall request quotations from as many suppliers or contractors as practicable but from at least three different sources.

601. We noted that seven institutions procured goods worth GH¢262,991.28 without obtaining alternative quotations contrary to the above stated Act. Details are provided below:

No.	School	No. of PVs	Amount
1.	Annor Adjaye SHS	3	6,300.00
2.	Benso SHS	23	53,262.00
3.	Diabene SHS	4	63,507.58
4.	Half Assini SHS	4	55,500.00
5.	Holy Child College of Education	3	26,781.70
6.	Hunni Valley SHS	9	42,064.00
7.	St. John SHS	6	15,576.00
Total		52	262,991.28

602. The transactions lacked competition and could compromise value for money.

603. We recommended compliance with the relevant provisions of the Procurement Act and sanctions against the Heads of the Institutions.

Unreturned textbooks – GH¢27,360.00

604. Contrary to Section 52 of the PFM Act of 2016, (Act 921), we noted that, 266 past students of Tarkwa Senior High School did not return textbooks valued GH¢27,360.00 after the completion of their programmes.

605. Management indicated that, most of the affected students misplaced their textbooks and were expected to pay for them before receiving their certificates.

606. The infraction has depleted the stock of textbooks thus depriving the school of textbooks for teaching and learning.

607. We recommended to management of the school to recover the books or its value from the defaulting students before their WASSCE certificates are issued to them, or the officials whose inaction resulted in loss should be held liable for replacement or refund of the cost of the textbooks.

Supply of unwholesome food items

608. In contravention of Section 52 of the PFM Act, 2016 (Act 921), we noted that, supplies of 65 bags of rice in March 2021 to Prestea Hunni Valley Senior High and Technical School, and five cartons of carnation milk to Asankragwa Senior High School by Lamens Ventures were found to be unwholesome at our time of audit in September though the expiry date on the product was October 2021.

609. As a result, there is the risk that the items would be served to students in times of food shortage with possible health implications.

610. We recommended to the Head of the schools to report the matter to the National Buffer Stock Company for appropriate action or be held accountable for any inappropriate disposal of the items.

Contract Irregularities

Abandoned classroom block

611. Contrary to Section 52 of the PFM Act 2016, (Act 921), we noted that, construction of a 12-Unit classroom block at Ahantaman Girl's Senior High School awarded by GET Fund in June 2010 and was to be completed in September 2010 had been abandoned after 60 percent completion. The contract was awarded to Messrs. Boison Construction Limited at a contract sum of GH¢1,128,519.55.

612. This could result in cost overrun in the completion of the project and worsen the infrastructure challenges of the school.

613. We recommended to the Head to inform GETFund of the abandoned project through the Director General of Ghana Education Service.

Tax Irregularities

Withholding taxes not deducted/ remitted – GH¢40,473.09

614. Sections 116 and 117 of the Income Tax Act, 2015, (Act 896) requires, 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.

615. Management of five schools did not deduct and/or remit withholding taxes of GH¢40,478.09 to GRA in violation of the Income Tax Act (Act 896). Details are provided below:

No.	Institution	Tax not deducted	Tax not remitted	Total
1.	Annor Adjaye Senior High School	810.00	142.40	952.40
2.	Fijai Senior High School	2,057.30	-	2,057.30
3.	Holy Child College of Education	16,170.09	18,816.07	34,986.16
4.	St. John's Senior High School	453.44	-	453.44
5.	Sankor Senior High School	-	2,023.79	2,023.79
Total		19,490.83	20,982.26	40,473.09

616. Such practice would inhibit the State from meeting its tax revenue targets.

617. We recommended that the accountants of the institutions should personally pay the undetected taxes GH¢19,490.83 to the GRA and recover same from the payees whilst the unpaid taxes of GH¢20,982.26 should be remitted by the Accountants to GRA. We also recommended that any penalty payment should be borne by the Accountants.

Assets Management

Unapproved and uneconomic Distance Learning Agreement with University of Cape Coast

618. Regulation 157 of the PFM Regulations, 2019 (L.I. 2378) states that, for the purposes of section 52 of Act 921, a Principal Spending Officer of a covered entity shall obtain prior written approval of the Minister for lease or rental to permit the use of the land or building of the covered entity and rentals shall only be approved by the Minister if price of the rental is at or above the market price for rent of similar land or building.

619. Contrary to the above, we noted that four Schools rented out their classroom blocks to the University of Cape Coast (UCC) for its Distance Learning Programme since 2014 without approval. We also noted that the Memoranda of Understanding (MoU) signed on behalf of the schools by the Heads, entitled the University to pay only GH¢20.00 a day for use of the classrooms and utilities on Saturdays and Sundays, which we found to be uneconomical. The four schools are listed below:

No.	Institution	Location
1	Fijai SHS	Fijai
2	Nsein SHS	Nseim (Axim)
3	St. John's SHS	Sekondi
4	Holy Child College	Sekondi

620. The situation could result in excessive maintenance and utility costs to the institutions.

621. We recommended that the Boards of the Schools should adhere to existing Laws on rental of school facilities and also review the current MoU to ensure that the terms and conditions of the agreement reflects prevailing market prices.

No title deeds on school lands

622. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that six schools had no titles to their school lands. Details are provided below:

No.	School
1	Nsein Senior High School
2	Nkroful Agricultural Senior High School
3	Kikam Senior High School
4	Gwiranman Senior High School
5	Essiama Senior High School
6	Axim Girls Senior High School

623. The absence of titles to lands could result in encroachment and litigations.

624. We recommended to management of the schools to take appropriate steps to obtain title to all lands.

Western North Region

Introduction

625. During the year under review, we audited 22 pre-university educational institutions in the Western North Region made up of the categories provided in the table below:

No.	Type of Institution	No. of Institutions
1	Senior High School	12
2	Senior High Technical School	4
3	Colleges of Education	3
4	Nurses and Midwifery Training Colleges	3
	Total	22

Financial Reporting

Submission of financial statements

626. Except for Lamplighter College of Education, all the audited institutions submitted their financial statements for audit by the statutory deadline of 28 February 2022 in compliance with Section 80 of the PFM Act, 2016 (Act 921).

Operational results

627. The 21 institutions recorded a total income of GH¢70,851,922.50 against a corresponding expenditure of GH¢68,159,839.98, resulting in a total surplus of GH¢2,692,082.52 as provided below:

No.	Item	Income	Expenditure	Surplus/(Deficit)
1.	GoG	49,819,314.42	47,976,521.98	1,842, 792.44
2.	Boarding	14,573,181.39	12,042,561.14	2,530,620.25
3.	Subsidy	873,730.04	1,198,766.46	(325,036.42)
4.	IGF	37,129.11	236,163.29	(199,034.18)
5.	Free SHS	4,129,850.19	5,249,880.12	(1,120,029.93)
6.	GET Fund	-	37,229.64	(37,229.64)
7.	Miscellaneous	1,418,717.35	1,418,717.35	-
	Total	70,851,922.50	68,159,839.98	2,692,082.52

Debtors – GH¢1,898,715.30

628. The 21 institutions were owed a total amount of GH¢1,898,715.30 by students, staff and others as at 31 December 2021. The breakdown is provided below with details attached as Appendix ‘B’:

No.	Details	Amount	Percentage
1.	Staff	80,479.00	4.24
2.	Students	1,805,366.86	95.08
3.	Others	12,869.44	0.68
	Total	1,898,715.30	100

629. According to management of the institutions, the student debtors of GH¢1,805,366.86 representing 95.08 percent of total debtors was as a result of a GES directive to Heads of institutions not to expel students for non-payments of fees. We recommended that the institutions should consult GES for the necessary action. To avoid incidence of losses arising from bad debts, we also recommended that the institutions should initiate necessary action to recover the amounts due from staff and other debtors.

Creditors – GH¢3,010,926.26

630. The institutions were indebted to students, suppliers and service providers to the tune of GH¢3,010,926.26 as at 31 December 2021 as provided below with details in Appendix ‘C’:

No.	Details	Amount	Percentage
1.	Students	312,758.46	10.39
2.	Suppliers	1,654,210.25	54.94
3.	Others	1,043,957.55	34.67
	Total	3,010,926.26	100

631. The institutions defaulted in paying their liabilities due to delayed releases of funds by the Ministry also inadequate fees collection as a result of the GES directive for Heads of institutions not to expel students for non-payment of fees. We recommended to the institutions to bring their liabilities to the attention of GES for appropriate action for forestall litigation and possible payment of judgement debts.

Management Issues

Cash irregularities

Unjustified payment of suppliers' carriage expenses – GH¢3,370.00

632. Regulation 78 of the PFM 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 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 exists”.

633. Contrary to the above provision, Sefwi Wiawso Senior High School paid an amount of GH¢3,370.00 to convey 56 bags of flour and 100 gallons of cooking oil from Sawrek Enterprise, a supplier under the National Buffer Stock Company Ltd (NBSC) in Takoradi, instead of the supplier bearing the cost.

634. Management could not provide any reason for the infraction which constitutes loss of funds to the school.

635. We recommended to the Head of the school to recover the amount of GH¢3,370.00 from Sawrek Enterprise.

Unrecovered rent – GH¢48,649.00

636. Regulation 32 of the PFM Regulations 2019, (L.I. 2378) requires, a Principal Spending Officer of a covered entity to take effective and appropriate steps to collect money due to the covered entity.

637. We however noted that 113 occupants of bungalows and flats in five institutions defaulted in payment of rent of GH¢ 48,649.00. Details are provided below:

No.	Institution	No of occupants	Amount
1	Bibiani Senior High Technical	58	15,569.00
2	Nsawora Edumafua Community Senior High	7	7,340.00
3	Wiawso College of Education	7	13,915.00
4	Sefwi Wiawso Senior High School	21	8,815.00
5	Asanwinso Senior High	20	3,010.00
Total		113	48,649.00

638. This denied the institutions funds to carry out repairs and maintenance of the bungalows.

639. We recommended that management of the schools should take necessary action including obtaining standing orders from the rent defaulters to their banks for monthly repayments of the amount of GH¢48,649.00.

Unsupported payments – GH¢27,000.00

640. Regulation 78 of the PFM 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, the validity, accuracy and legality of the claim for the payment; that the evidence of the services received, certificates for work done and any other supporting documents exists”.

641. In contravention of the above, Enchi College of Education paid GH¢12,000.00 on eight payment vouchers without the relevant expenditure documents to authenticate the disbursements. In another development, Bia Lamplighter College of Education made a bank transfer of GH¢15,000.00 without indicating its purpose.

642. Unaccounted payments create an avenue for misappropriation and eventual loss of funds.

643. We recommended that the Principals and Finance Officers should refund the sum of GH¢27,000.00 to their colleges in the absence of accountability.

Payments for no work done – GH¢14,526.75

644. Section 52 of the PFM 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 and the control system shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, waste, loss, wastage, and misuse.

645. Contrarily, we noted that management of two schools paid GH¢14,526.75 to a contractor and service provider for repairs of vehicle and construction of drains and aprons which were not executed. Details are provided below:

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No.	Institution	Payee	Nature of transaction	Amount	Remarks
1	Sefwi Wiawso SHS	Hero Mechanical Workshop	Advance payment of repairing official vehicle	11,526.75	The vehicle had not been repaired
2	Dedeiso SHS	Kingscom Construction Co. Ltd	Included in the bill of quantities is (drains and aprons	3,000.00	Not executed
Total				14,526.75	

646. Payment for no work done led to loss of funds to the schools.

647. We recommended that the Heads and Accountants of the schools should ensure repairs of the vehicle and construction of the drains and aprons or recover the amount of GH¢14,526.75 from the payees. Failing this, recovery of the amount should be made from the Heads and Accountants.

Procurement and Stores Irregularities

Uncompetitive procurement

648. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) states, “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”.

649. We noted that three institutions made purchases totalling GH¢331,890.22 without seeking alternative quotations in violation of the above Act. Details are provided below:

No.	Institution	No of PVs	Amount
1.	Dedieso SHS	3	11,483.00
2.	Sefwi Wiawso College of Education	11	276,807.22
3.	Asafo College of Health	3	43,600.00
Total		17	331,890.22

650. Value for money might not be obtained under the circumstance, since there is potential risk of paying unfair prices in the absence of competition.

651. We recommended adherence to relevant provisions of the Procurement Act and sanctions against the Heads of the institutions.

Unplanned procurements

652. Section 21 of the Public Procurement Act, 2003 (Act 663), as amended, states, “A procurement entity shall prepare a procurement plan to support its approved programme and the plan shall indicate contract packages, estimated cost for each package, the procurement method, and processing steps and times”.

653. We noted that Dedeiso SHS did not prepare a procurement plan for the procurement of goods and services worth GH¢528,153.37 contrary to the above stated Law.

654. In the absence of the plan, procurements would be made haphazardly and as a result prioritisation might be compromised.

655. We recommended compliance with relevant provisions of the Procurement Act and sanctions against the Head of the school.

Supply of ICT tables and chairs not to specification

656. Section 7 of the PFM Act, 2016 (Act 921) states, “A Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity”.

657. Contrary to the above provision, we noted during our physical inspection of assets at Nsawora Edumafua Community Senior High ICT Laboratory, that 20 dual computer tables and chairs worth GH¢11,460.00 supplied by Kasasa High Ventures were not to specifications. This was because one-eighth plywood was used to manufacture the tables and chairs instead of three-quarter.

658. The school was denied value for money on the transaction.

659. We recommended sanctions against officers found culpable in the sub-standard supply of furniture to the School.

Shortfall in supply of food items

660. Contrary to Regulation 79 of the PFM Regulations, 2019 (L.I. 2378), we noted that, suppliers under the National Buffer Stock Company short-supplied food items to Nana Brentu SHTS. Details are provided below:

No.	Food Items	Supplier	Quantity to be supplied	Actual quantity supplied	Diff.
1.	Rice	Havillia Precious Ltd. Lamens Ventures & Co.	1363Bags(50kg)	1000	363
2.	Mackerel	Lamens Ventures	1125 Boxes (24*400g)	530	595
3.	Sardines	Lamens Ventures/ Havillia Precious Ltd.	405 Boxes (50*200g)	240	165
4.	Tin tomato	Lamens & Co.	604 Boxes(6*2.2kg)	329	275
5.	Flour	Sawrek Ent. & Co.	540 Bags (50kg)	451	89
6.	Cooking Oil	Lamens & Co.	373 Gallons (25litres)	283	90
7.	Margarine	Bonzise Company Ltd. & Co.	339 Buckets (10kg)	213	126
8..	Sugar	Kings Trouch Africa Group & Co.	285 Bags (50kg)	183	102
9.	Beans	Mercy Auther Ventures Suzy N.A Essien & Co.	186 Bags (100kg)	158	28
10.	Maize	Havillia Precious Ltd. & Co.	402 Bags (100kg)	345	57
11.	Peanut	Suzy N.A Essien & Co.	112 Bags (100kg)	104	8
12.	Soyabeans	Havillia Precious Ltd. & Co.	34 Bags (100kg)	30	4
13.	Gari	Suzy N.A Essien & Co.	82 Bags (50kg)	81	1
14.	Tin Tomato	Lamens & Co	312 (24ctns (2.2kg)	153	159
15.	Vegetable Cooking Oil	Lamens & Co	187 (25litres)	124	63

661. According to management of the school, the suppliers deal directly with the National Buffer Stock Company and therefore could not explain why the food items in question were not fully supplied. Such practice has the tendency of students being underfed and also suppliers being overpaid.

662. We recommended that the Head of the school should liaise with the NBSC and Free SHS Secretariat for necessary remedial action.

Unaccounted food items – G H¢15,990.00

663. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted, at Sefwi Wiawso Senior High Technical that food items worth GH¢15,990.00 purported to have been requisitioned by the Domestic Bursar and issued by the Storekeeper could not be accounted for. We also noted that the requisitions and the Store Issue Vouchers (SIVs) were not approved and authorised by the Head of the school. Details are provided below:

Date	Item	Unit	Qty.	Market Price	Amount	Issued to
03/03/21	Beans	Bag	5	850.00	4,250.00	School Matron, Philomina Amaning
03/03/21	Maize	Bag	4	600.00	2,400.00	
03/03/21	Tomatoes	Tins	14	25.00	350.00	
03/03/21	Flour	Bag	1	180.00	180.00	
03/03/21	Millet	Bag	5	1,200.00	6,000.00	
18/03/21	Hot chocolate	Sachet s	95		2,090.00	
29/06/21	Flour	Bag	4		720.00	Assistant Matron, Magdalene Asiedu Mensah
Total				3,057.00	15,990.00	

664. The Domestic Bursar and Storekeeper, however, explained that the food items were disposed of because of spoilage but could not provide any authority for the disposal. Our follow up also revealed that the Head of the school was unaware of the incident.

665. Consequently, the school lost an amount of GH¢15,990.00 due to unaccounted food items.

666. We recommended recovery of the amount of GH¢15,990.00 from Ms. Philomina Amaning and Ms. Magdalene Asiedu Mensah, with sanctions.

Unreturned textbooks, calculators and maths sets – GH¢95,700.00

667. Contrary to Section 52 of the PFM Act, 2016 (Act 921), our review of Store records showed that five Schools issued 2,108 assorted teaching and learning materials worth GH¢95,700.00 to students for their academic work which were not returned on completion of their studies and exit. Details are provided below:

No.	Institution	Items	Quantity	Amount
1.	Sefwi Akontombra SHS	Textbooks	691	20,720.00
2.	Nsawura SHS	Calculators	33	2,640.00
		Textbooks	133	3,960.00
3.	St. Joseph SHS	Textbooks	108	3,240.00
		Calculators	167	13,360.00
4.	Bodi SHS	Textbooks	211	9,380.00
5.	Sefwi Wiawso SHTS	Calculators & Maths sets	149	11,920.00
6.	Sefwi Wiawso SHS	Calculators & Maths sets	125	10,000.00
7.	Asanwinso SHS	Calculators & Maths sets	115	9,200.00
		Textbooks	376	11,280.00
Total				95,700.00

668. Management indicated that, most of the affected students misplaced the textbooks and were expected to pay for them before receiving their certificates.

669. The infraction depleted the stock of textbooks and deprived other students the use of the books for teaching and learning.

670. We recommended to management of the schools to retrieve the books or recover its value from the defaulting students before their WASSCE certificates are issued to them, failing which the officials whose inaction resulted in the loss should be held responsible for replacement of the textbooks or refund of the amount of GH¢95,700.00.

Missing items – GH¢21,115.00

671. In violation of Section 52(1) of the PFM Act, 2016 (Act 921), three institutions could not produce 43 laptops and electrical items with estimated value of GH¢21,115.00 as detailed below during our inspection.

No.	Institution	Item	Qty	Amount
1.	Dedeiso SHS	Dell laptops	3	6,000.00
2.	Sefwi Wiawso SHS	RLG Mini Laptops	40	14,000.00
3.	Wiawso College of Education	Electrical materials		1,115.00
Total				21,115.00

672. We however did not sight any Police reports from the institutions to show actions taken for the losses to be investigated. The situation led to loss of school property which could affect teaching and learning.

673. We recommended to management of the institutions to account for the missing items or refund the amount of GH¢21,115.00.

Payroll Irregularity

Unearned salaries – GH¢9,072.62

674. Regulation 90(4) of the PFM Regulations, 2019 (L.I. 2378) requires, validation of the payroll to ensure that only employees belonging to the Unit are on the salary payment voucher and in the case of retirement, resignation, termination, vacation of post or death, appropriate notification is made for the name of the employee concerned to be deleted.

675. Contrary to the above, our review of the payroll at Nurses and Midwifery Training College, Sefwi Wiawso, disclosed that Mr. Godwin Korbla Dewornu who vacated post was paid an unearned salary of GH¢9,072.62 for the period January to March 2021.

676. The anomaly occurred because Mr. Godwin Korbla Dewornu did not resume work after the Christmas break. This resulted in loss of funds to the State for payment of unproductive work.

677. We recommended recovery of the unearned salary of GH¢9,072.62 from Mr. Godwin Korbla Dewornu otherwise, the Principal and salary validators should be held liable for refund of the amount into the Government Salary Suspense Account.

APPENDIX 'A'

LIST OF INSTITUTIONS WHICH DID NOT SUBMIT FINANCIAL STATEMENTS FOR
AUDIT

Ashanti Region		
No.	Name of Institution	Location
1	SDA Midwifery Training College	Asamang
2	Nursing and Midwifery Training College	Mampong
3	Kokofu Nursing Training College	Kokofu
4	Presby Midwifery and Nursing Training College	Agogo
5	Nursing and Midwifery Training College	Fomena
6	St Patrick Midwifery Training College	Offinso
7	St Michael Midwifery Training College	Pramso
8	School of Dispensing Optics	Oyoko
9	Tepa Nursing and Midwifery Training College	Tepa
10	SDA Nursing Training College	Kwadaso
11	School of Aneesthesia	Bantama
12	Ear, Nose and Throat Training School	Bantama
13	Agogo Presby College of Education	Agogo

Bono Region		
No.	Name of Institution	Location
1	Berekum College of Education	Berekum
2	Goka Senior High School	Jaman North
3	Our Lady of Fatima Senior High School	Madina

Central Region		
No.	Name of Institution	Location
1	Fosu College of Education	Assin Fosu
2	Nurses and Midwifery Training College	Cape Coast
3	Nurses and Midwifery Training College	Dunkwa-On Offin
4	Nurses and Midwifery Training College	Twifo Praso
5	Assinman Nurses and Midwifery Training College	Assin Edubiase
6	Ankaful Psychiatry Nurses Training College	Ankaful
7	Community Health Nursing Training College	Winneba
8	Immigration Training School	Assin Fosu
9	Kyekewere Senior High School	Kyekewere
10	National Voc Training Institute	Winneba
11	Youth Leadership Training School	Ajumako Afranse
12	Cape Coast Technical Institute	Cape Coast
13	National Voc Training Institute	Assin Fosu
14	Community Dev't Institute	Panfokrom
15	College of Music	Mozano
16	Boys and Girls Vocational Institute-	Agona Swedru
17	National Voc Training Institute	Gomoa Adaa
18	National Voc Training Institute	Briwa

Eastern Region		
No.	Name of Institution	Location
1	Community Health Nursing Training School	Akim Oda
2	Nursing & Midwifery Training School	Krobo Odumase
3	Nursing & Midwifery Training School	Koforidua
4	Nursing & Midwifery Training School	Oseim
5	Nursing & Midwifery Training School	Attibie
6	Suhum Vocational/ Technical School	Suhum
7	Community Development Vocational School	Kpong

Oti Region		
No.	Name of Institution	Location
1	Jasikan College of Education	Jasikan
2	Krachi Senior High School	Kete Krachi

Upper East Region		
No.	Name of Institution	Location
1	Tongo Senior High School	Tongo
2	Bogatanga Vocational Training Institute	Bolga
3	Presby Nurses and Midwifery Training College	Bawku
4	Nursing Training College	Bolga
5	Community Nursing Training School	Navrongo
6	Nursing and Midwifery Training College	Zuarrungu
7	Midwifery Training College	Bolga

Western Region		
No.	Name of Institution	Location
1	Nurses and Midwifery Training college	Asanta
2	Nurses and Midwifery Training college	Esiam
3	Nurses and Midwifery Training college	Sekondi

Western North Region		
No.	Name of Institution	Location
1	Lamplighter College of Education	Debiso

SCHEDULE OF DEBTORS

AHAFO REGION					
No.	NAME OF INSTITUTION	STAFF DEBTORS	STUDENT DEBTORS	OTHER DEBTORS	TOTAL
1	Acherensua SHS	-	219,045.95	-	219,045.95
2	Ahafoman SHS	-	50,817.36	-	50,817.36
3	Boakye Tromo SHS	-	52,906.05	-	52,906.05
4	Bomaa SHS	-	63,079.32	-	63,079.32
5	Derma Community Day SHS	-	5,883.00	-	5,883.00
6	Gyamfi Kumanini SHS	-	4,837.26	-	4,837.26
7	Heidiem SHS	-	138,099.44	-	138,099.44
8	Kukuom Agric SHS	-	49,488.24	-	49,488.24
9	Mim SHS	-	44,489.22	-	44,489.22
10	OLA Girls SHS	-	4,881.00	-	4,881.00
11	Presby SHS Bechem	-	265,909.54	4,400.00	270,309.54
12	Samuel Otoo Presby-Techimantia	4,290.00	131,865.01	-	136,155.01
13	Sankore SHS	-	3,818.20	-	3,818.20
14	Serwaa Kesse Girls SHS	-	5,934.09	36,958.04	42,892.13
15	ST. Joseph College of Education	16,430.00	363,593.81	-	380,023.81
16	Yamfo Anglican SHS	-	13,976.78	-	13,976.78
17	Yamfo Vocational Training Inst	1,179.00	20,946.00	-	22,125.00
	Total	21,899.00	1,439,570.27	41,358.04	1,502,827.31

ASHANTI REGION					
No.	NAME OF INSTITUTION	STUDENT DEBTORS	OTHER DEBTORS	STAFF DEBTORS	TOTAL
1	Achinakrom Snr High Sch.	172,422.76	-	-	172,422.76
2	Adanwomase Snr High Sch.	253,821.80	-	-	253,821.80
3	Adobewura Community Senior High School	830.50	-	-	830.50
4	Adu Gyamfi Snr. High Sch.	147,100.62	-	-	147,100.62
5	Adugyama Senior High School	2,535.00	-	-	2,535.00
6	Aduman Snr. High School	56,273.31	269,132.91	-	325,406.22
7	Adventist Senior High School kumasi- Bantama	80,518.23	-	-	80,518.23
8	Afia Kobi Girls Snr High Sch.	46,083.00	-	-	46,083.00
9	Agogo State Snr High Sch.	177,542.30	-	-	177,542.30
10	Agona Snr. High Techn. Sch.	23,510.21	-	-	23,510.21
11	Akrofuom Snr High Techn. Sch.	9,775.90	-	-	9,775.90
12	Akrokerrri Training College	220,249.83	-	-	220,249.83
13	Akumadan Snr Sch.	57,297.84	-	-	57,297.84
14	Akwasi Awobaa SHTS	18,199.10	-	-	18,199.10
15	Al-Zhariya Islamic Snr High Sch, Kumasi	23,381.99	-	-	23,381.99
16	Amaniampong Snr High Sch.	82,158.83	-	500.00	82,658.83
17	Anglican Snr. High Sch., kumasi	17,506.84	-	-	17,506.84
18	Armed Forces Snr High. Tech Sch.	2,103.73	-	-	2,103.73
19	Asanteman Snr. High Sch	67,240.00	-	-	67,240.00
20	Asare Bediako Snr High Tech Sch.	17,940.91	-	-	17,940.91
21	Atwima Kwanwoma Snr High School	11,304.53	-	-	11,304.53
22	Banka Community Snr High Sch.	-	-	-	-
23	Bankoman Snr High Sch	154,529.16	-	-	154,529.16
24	Barekese Snr High Sch.	341,391.41	-	-	341,391.41
25	Beposo Senior High School	29,641.01	-	-	29,641.01
26	Bodomase Snr High Techn School	9,680.00	-	-	9,680.00
27	Bonwire Snr High Sch.	7,354.90	-	-	7,354.90
28	Bosome Freho Snr. High Techn Sch	17,383.03	-	-	17,383.03
29	Christ The King Snr High Sch.	11,830.94	-	-	11,830.94
30	Church Of Christ Senior High School	68,035.80	-	-	68,035.80
31	Collins Snr. High Sch.	354,663.67	-	-	354,663.67
32	Dadease Agric Snr High Sch.	423,001.58	-	-	423,001.58
33	Denyaseman Catholic SHS - Poano	24,344.64	-	-	24,344.64
34	Dompooase Snr. High Sch.	95,695.95	2,055.06	-	97,751.01
35	Dwamena Akenten Snr High Sch.	29,261.60	-	-	29,261.60
36	Effiduase Snr High Techn School	59,265.50	-	-	59,265.50
37	Effiduase Snr. High Comm. Sch.	71,467.00	-	-	71,467.00
38	Ejisu Snr High Techn. School	15,046.00	-	-	15,046.00
39	Ejisuman Snr. High School	360,235.44	-	-	360,235.44
40	Ejuran Snr. High School.	60,301.83	-	-	60,301.83
41	Esaase Bontefufuo Snr High Techn School	12,085.90	-	-	12,085.90
42	Fomena T.I Ahmadiyya Senior High School	3,897.90	-	-	3,897.90
43	Ghana Muslim Mission Sen High School	4,257.70	-	-	4,257.70
44	Gyaama Pensan Snr High Techn. Sch.	41,799.00	-	-	41,799.00

45	Islamic Snr High Sch	189,340.12			189,340.12
46	Jachie Pramso Snr High Sch.	21,345.19			21,345.19
47	Jacobu Snr High Sch	1,606.60	-	-	1,606.60
48	Juaben Snr. High Sch.	4,865.97			4,865.97
49	Juaso Snr. High Sec. School	6,980.83			6,980.83
50	KNUST Snr. High Sch.	32,386.92	-		32,386.92
51	Kofi Agyei Snr High Tech. Sch.	25,305.22			25,305.22
52	Kofiase Adventist Senior High School	15,201.03	50.00		15,251.03
53	Konadu Yiadom Snr High Sch.		31,104.73		31,104.73
54	Konongo Odumasi Snr High Sch.	155,313.01			155,313.01
55	Krobea Asante Tech/Voc. Inst.	6,503.10	-	-	6,503.10
56	Kumasi Academy	109,914.10	-	-	109,914.10
57	Kumasi Girls Snr. High Sch.	14,298.60			14,298.60
58	Kumasi Snr High Sch.	55,460.70			55,460.70
59	Kumasi Snr. High Techn School.	137,029.19			137,029.19
60	Kumasi Wesley Girls Snr. High Sch.	15,865.34			15,865.34
61	Mabang Snr High Technical School	77,021.27			77,021.27
62	Mampong Techn. Teachers Trg. Col.	304,397.35	-	5,932.00	310,329.35
63	Mankranso Senior High School	87,156.14	-	-	87,156.14
64	Manso Adubia Snr High Sch.	299,066.01	-	-	299,066.01
65	Mansoman Snr. High Sch.	48,815.73			48,815.73
66	Mpasatia Snr High Techn. Sch.	374,942.93			374,942.93
67	Namong Snr High Techn Sch.	36,786.30	-	-	36,786.30
68	New Edubiase Snr High Sch.	49,325.76			49,325.76
69	Nkawie Snr High Techn Sch.	143,769.00	-	-	143,769.00
70	Nkenkaasu Snr. High School	3,964.80			3,964.80
71	Nsutaman cath. Snr. High Sch.	124,147.62			124,147.62
72	Nyinahin Catholic Snr High School.	30,315.36			30,315.36
73	Obuasi Snr. High Techn. School.	494.74	-	-	494.74
74	Offinso College of Education	2,198,765.12			2,198,765.12
75	Ofoase Kokoben Snr High School	-	10,828.30	-	10,828.30
76	Ofoase Snr. Tech. Sch.	30,875.00			30,875.00
77	Okomfo Anokye Snr High Sch.	97,184.60			97,184.60
78	ONWE SHS	58,118.80	-	-	58,118.80
79	Opoku Agyemang Senior High Technical School	3,022.80			3,022.80
80	Opoku Ware Snr. High Sch.	83,782.02			83,782.02
81	Oppong Memorial Snr. High Sch.	29,491.60			29,491.60
82	Osei Adutwum Snr High Sch	10,508.00			10,508.00
83	Osei Tutu Snr High Sch.	225,087.26			225,087.26
84	Otumfuo Osei Tutu II College, Tetrem	203,094.77	-	-	203,094.77
85	Owerriman Snr. High Sch.	58,266.19			58,266.19
86	Parkoso Senior High School	6,193.60	-	-	6,193.60
87	Prempeh College	87,494.70			87,494.70
88	Presby Snr. High Sch, Bompata	23,059.88			23,059.88
89	Sabronum Methodist Senior High/Tech School	9,059.23	-	-	9,059.23
90	Sakafia Senior High School	38,457.35			38,457.35
91	School Of Dispensing Optics Oyoko - Ashanti	421,008.30	-	-	421,008.30
92	SDA Snr. High Sch, Agona	95,602.93	-	-	95,602.93
93	SDA Snr. High Sch, Bekwai	232,106.73			232,106.73
94	Sekyedumase Snr High Sch.	79,967.88			79,967.88
95	Serwaa Nyarko Girls Snr High Sch.	5,906.70	-	-	5,906.70
96	Seventh Day Adventist College, Agona	707,649.94	-	-	707,649.94
97	St Michael's Community Snr. High Sch.	17,815.89			17,815.89
98	St. Georges Cath. Snr. High. Techn School	51,912.18			51,912.18
99	St. Hubert Seminary Snr. High Sch.	62,389.40	7,465.59	-	69,854.99
100	St. Jerome Snr High Sch - Abofour	5,654.60	-	-	5,654.60
101	St. Joseph Sem. Snr. High Sch. Mampong		6,875.60		6,875.60
102	St. Joseph's Snr High Sch, Ahwiren	113,854.90	-	-	113,854.90
103	St. Louis Snr High Sch.	238,073.07			238,073.07
104	St. Louis Training College	-	180,163.69	-	180,163.69
105	St. Mary's Girls Senior High School, Konongo	50,176.30			50,176.30
106	St. Michael's Techn/Vocational Ins, Pramso	62.30			62.30
107	St. Monicas of College of Education, Mampong	648,717.02	31,800.87		680,517.89
108	T.I Ahmadiyya Snr. High Sch, Asokore.	25,506.86			25,506.86
109	T.I Ahmadiyya Snr. High Sch, Kumasi	471,453.50			471,453.50
110	Tawheed Senior High School	6,627.90			6,627.90
111	Tijjaniya Senior High School	2,225.61			2,225.61
112	Toase Snr High Sec. Sch.	3,905.88	-	-	3,905.88
113	Tweneboah Kodua Snr. High School	44,457.00	-	-	44,457.00
114	Umasi Technical Institute	27,488.85	400.00	-	27,888.85
115	Wesley College	140,283.50	-	-	140,283.50
116	Wesley Snr High Sch, Bekwai	149,012.67	-	-	149,012.67
117	Wesley Snr High Sch, Konongo	20,376.69			20,376.69

118	Yaa Asantewaa Girls Snr High Sch.	17,160.24	-	-	17,160.24
	Total	12,856,443.88	539,876.75	6,432.00	13,402,752.63

BONO REGION					
No.	NAME OF INSTITUTION	Student Debtors GH¢	Prepayments/ Advances GH¢	Staff Debtors GH¢	TOTAL
1	Al-Faruq College of Education	993,277.13		58,700.00	1,051,977.13
2	Badu Senior High/Tech School	27,492.71	-	-	27,492.71
3	Bandaman Senior High School	23,950.00	-	-	23,950.00
4	Berekum College of Education				
5	Berekum Senior High School	118,904.18	-	-	118,904.18
6	Biadan Methodist Senior High/Tech School	240,105.99	-	-	240,105.99
7	Chiraa Senior High School	61,412.67	-	-	61,412.67
8	Diamono Senior High School	8,395.50	-	-	8,395.50
9	Don Bosco Technical Institute	20,971.84	-	-	20,971.84
10	Dormaa Senior High School	10,131.33	-	-	10,131.33
11	Drobo Senior High School	77,586.07	-	-	77,586.07
12	Duadaso No 1 Senior High School	-	-	-	
13	Goka Senior High School				
14	Istiqama Senior High School	26,911.33	-	-	26,911.33
15	Jinjini Senior High School	258,330.80	-	-	258,330.80
16	Koase Senior High/Technical School	20,781.40	-	-	20,781.40
17	Mansen Senior High School	19,965.68	-	-	19,965.68
18	Menji Senior High School	803.00	-	-	803.00
19	Nafana Presby Senior High School	74,089.79	-	-	74,089.79
20	Nkoranman Senior High School	211,133.52	-	-	211,133.52
21	Nkrankwanta Senior High/Technical School	65,998.33	-	-	65,998.33
22	Nkyeraa Senior High School	-	-	-	
23	Notre Dame Girls' Senior school	15,692.65	-	-	15,692.65
24	Nsawkaw State Senior High School	24,241.79	-	-	24,241.79
25	Odomaseman Senior High School	12,026.52	-	-	12,026.52
26	Our Lady Of Fatima Senior High/Tech. School				
27..	Our Lady of Providence Girls Senior High School	28,695.81	-	-	28,695.81
28	Presbyterian Senior High School	149,734.51	-	-	149,734.51
29	Sacred Heart Senior High School	13,973.68	-	-	13,973.68
30	Salvation Army Senior High School	-	-	-	
31	SDA Senior high School	1,226.30	-	-	1,226.30
32	St Ambrose College of Education	161,869.37	-	18,176.00	180,045.37
33	ST Augustine's Senior High School	-	-	-	
34	ST. Ann's Girls Senior High School	-	-	-	
35	ST. James Seminary Senior High School	32,022.84	-	-	32,022.84
36	Sumaman Senior High School	40,654.75	-	-	40,654.75
37	Sunyani Methodist Technical Institute	61,587.82	-	-	61,587.82
38	Sunyani Senior High School	112,494.98	-	-	112,494.98
39	Twene Amanfo Senior High/Technical School	12,340.98	-	-	12,340.98
40	Wamanafo Senior High/Technical School	93,923.20	-	-	93,923.20
41	Wenchi Methodist Senior High School	149,953.04	3,570.00	-	153,523.04
	TOTAL	3,170,679.51	3,570.00	76,876.00	3,251,125.51

BONO EAST REGION					
No.	NAME OF INSTITUTION	Staff Debtors	Student Debtors	Other Debtors	TOTAL
1	Abeaseman Community Day Senior High School	-	-	-	-
2	Akumfi Ameyaw Senior High School	-	80,359.39	-	80,359.39
3	Amantin Senior High School	-	28,544.20	-	28,544.20
4	Atebubu College of Education	2,500.00	148,028.79	-	150,528.79
5	Atebubu Senior High School	-	152,227.53	-	152,227.53
7	Bassa Senior High School	-	-	-	-
8	Busunya Senior High School	-	28,929.81	-	28,929.81
9	Guakro Effah Senior High School	-	51,079.25	-	51,079.25
10	Jema Senior High School	-	1,873.30	-	1,873.30
11	Kajaji Senior High School	-	3,451.00	-	3,451.00
12	Kesse Basahyia Senior High School	-	15,810.50	-	15,810.50
13	Kintampo Senior High School	-	14,426.40	-	14,426.40
14	Krobo Senior High School	-	4,195.50	-	4,195.50
15	Kwabre Senior High School	-	15,926.10	-	15,926.10
16	Kwame Danso Senior High Tech. School	-	9,362.79	-	9,362.79
17	Kwarteng Ankomah Senior High School	-	25,243.40	-	25,243.40
18	Mount Camel Senior High School	-	5,471.30	-	5,471.30
19	Nkoranza Senior High/Technical School	-	5,249.00	-	5,249.00
20	Nkoranza Technical Institute	-	30,086.22	-	30,086.22
21	Osei Bonsu Senior High School	-	32,991.50	-	32,991.50

22	Prang Senior High School	-	-	-	-
23	Shalom Special School - Nkoranza	-	-	-	-
24	St Francis Seminary Senior High School	400.00	31,371.76	-	31,771.76
25	Techiman Senior High School	-	47,872.95	158,669.48	206,542.43
26	Tuobodom Senior High School	-	79,140.73	-	79,140.73
27	Yeboah Asuama Senior High School	-	41,304.80	-	41,304.80
28	New Longoro Senior High School	-	-	-	-
29	Gyarko Community Day Senior High School	-	-	-	-
30	Yejí Senior High School	-	7,150.00	-	7,150.00
31	New Konkrompe Senior High School	-	-	-	-
	Total	2,900.00	860,096.22	158,669.48	1,021,665.70

CENTRAL REGION					
No.	NAME OF INSTITUTION	STAFF DEBTORS	STUDENT DEBTORS	OTHER DEBTORS	TOTAL
1	Abaasa Technical Institute		37,753.90		37,753.90
2	Abakrampa Senior High Technical		25,657.80		25,657.80
3	Aburaman SHS		220,806.07		220,806.07
4	Academy of Christ the King Senior High School		38,569.77		38,569.77
5	Adankwaman SHS		80,782.50		80,782.50
6	Adisadel College		281,834.40		281,834.40
7	Aggrey Mem. Zion Sch.		1,138,331.38		1,138,331.38
8	Akyin SHS		44,455.30		44,455.30
9	Apam SHS		478,926.08		478,926.08
10	Assin Manso		794,445.75		794,445.75
11	Assin North SHS		285,672.63		285,672.63
12	Assin Nsuta SHS		51,964.90		51,964.90
13	Assin State College		222,609.06		222,609.06
14	Asuansi Technical Institute		268,190.63		268,190.63
15	Ayamfuri SHS		1,020.25		1,020.25
16	Bawjiase S.H.S		20,106.97		20,106.97
17	Besease Senior High School		86,518.17		86,518.17
18	Boa Amponsem SHS		157,089.36		157,089.36
19	Brakwa SHTS		16,418.86		16,418.86
20	Breman Asikuma SHS		174,171.21		174,171.21
21	Dunkwa SHS Technical		80,773.99		80,773.99
22	Edinaman Senior High School		936,693.90		936,693.90
23	Effutu SHS		115,255.48		115,255.48
24	Eguafo Abrem Senior High School		565,137.64		565,137.64
25	Ekumfi T.I. Ahmadiyya Senior High School		11,801.89		11,801.89
26	Enyan Ddenkyira Senior High Technical		49,052.60		49,052.60
27	Fettehamn SHS		21,350.10		21,350.10
28	Ghana National College		265,496.02		265,496.02
29	Gomoa Gyaman SHS		59,985.00		59,985.00
30	Gomoa SHS (TECH)		143,600.91		143,600.91
31	Gyaase SHS		27,078.59		27,078.59
32	Hemang Senior High Technical School		108,866.58		108,866.58
33	Holy Child School		8,341.53		8,341.53
34	J E Atta Mills Senior High School		3,438.25		3,438.25
35	Jukwa SHS		108,866.58		108,866.58
36	Komenda College of Education		1,354,408.90		1,354,408.90
37	Komenda Senior High Ttechnical School		231,343.58		231,343.58
38	Kwanyako SHS		188,342.91		188,342.91
39	Kwegyir Aggrey Senior High School		174,131.19		174,131.19
40	Mando Senior High Technical Senior		12,570.63		12,570.63
41	Mankessim SHS		421,510.22		421,510.22
42	Mazano SHS		94,327.20		94,327.20
43	Methodist Senior High School		214,723.75		214,723.75
44	Mfanstipim School		1,529,794.98		1,529,794.98
45	Mfantsiman Girls Senior High School		246,027.68		246,027.68
46	Moree Senior High Technical		34,152.28		34,152.28
47	Namanwora SHS		13,011.00		13,011.00
48	Nsaba Presby SHS		342,647.99		342,647.99
49	Nyakrom SHTS		341,271.95		341,271.95
50	Nyankumasi Ahenkro SHS		289,215.77		289,215.77
51	Obiri Yeboah Senior High Technical		274,972.64		274,972.64
52	Obrachire S.H.T.S		133,619.57		133,619.57
53	Odoben SHS		121,743.93		121,743.93
54	Oguaa Senior High (Tech) School		205,951.73		205,951.73
55	Ola College of education		1,237,977.15		1,237,977.15
56	Potsin T.I. Ahmadiyya SHS		226,841.00		226,841.00

57	Salvation Army School of Business		900.00		900.00
58	Senya S.H.S		43,375.08		43,375.08
59	Siddiq SHS		83,332.75		83,332.75
60	St. Augustine's College		327,473.24		327,473.24
61	St. Greogory Catholic SHS		22,735.00		22,735.00
62	Swedru School of Business		996,208.10		996,208.10
63	Swedru Snr. High Sch.		101,475.03		101,475.03
64	Twifo Praso		208,162.45		208,162.45
65	U niversity Practice Snr High School		570,119.45		570,119.45
66	Wesley Girls Senior High School		15,174.06		15,174.06
67	Winneba S.H.S		11,385.00		11,385.00
	Total		16,999,990.26		16,999,990.26

EASTERN REGION

No.	NAME OF INSTITUTION	STAFF DEBTORS	STUDENT DEBTORS	OTHER DEBTORS	TOTAL
1	Abetifi Technical Institute, Abetifi	-	27,653.98	5,777.53	33,431.51
2	Abuakwa State College-Kibi	-	120,868.15	-	120,868.15
3	Aburi Girl's Snr High Sch-Aburi	-	4,767.50	10,507.00	15,274.50
4	Achiase Snr High Sch-Achiase	-	123,907.90	-	123,907.90
5	Adjena Snr High Tech. Sch-Adjena	-	15,716.00	-	15,716.00
6	Adonten Snr. High Sch-Aburi	-	363,688.60	1,090.00	364,778.60
7	Akim Aperade Snr High School	-	849.70	-	849.70
8	Akim Swedru Snr High Sch	-	291,613.28	-	291,613.28
9	Akokoaso Snr High Sch, Akokoaso	-	62,884.38	-	62,884.38
10	Akro Snr High Sch- Odumase	-	531,731.19	-	531,731.19
11	Akroso Snr High/Tech Sch- Akim Akroso	-	357,011.83	-	357,011.83
12	Akuse Meth Sec. Tech School	-	224,350.44	4,400.00	228,750.44
13	Akwamuman Snr High Sch-Akosombo	-	123,570.06	-	123,570.06
14	Akwatia Technical Institute-Akwatia	-	272,247.33	-	272,247.33
15	Amankwakrom Fisheries & Agric Tech. Inst.-	-	92,901.30	-	92,901.30
16	Anglican Snr High Tech Sch-Kwabeng	-	306,051.95	-	306,051.95
17	Anum Presby Snr High Sch-Anum	-	140,762.74	-	140,762.74
18	Apeguso Snr High Sch-Apeguso	-	125,347.30	-	125,347.30
19	Asafo Akim Snr High Sch-Asafo Akim	-	42,625.50	-	42,625.50
20	Asamankese Snr High Sch-Asamankese	-	66,968.30	-	66,968.30
21	Asesewa Snr High Sch-Asesewa	-	164,713.99	-	164,713.99
22	Asuom Snr High Sch-Asuom	-	68,866.64	-	68,866.64
23	Attafua Snr High Tech.-Akim Oda	-	107,005.74	-	107,005.74
24	Atweaman Snr High Sch-Akim Manso	-	67,480.31	-	67,480.31
25	Ayirebi Snr High Sch- Ayirebi	-	55,605.32	-	55,605.32
26	Benkum Snr High Sch-Larteh	-	586,583.87	-	586,583.87
27	Bepong Senior High School	-	299,240.06	-	299,240.06
28	Boso Snr High Tech. Sch-Boso	-	240,137.52	-	240,137.52
29	Community Health Nursing Training School - Akim Oda	-	400,979.00	89,046.56	490,025.56
30	Demonstration Sch. for the Deaf-Mampong	-	-	7,515.00	7,515.00
31	Donkorkrom Agric Snr High Sch	-	24,901.79	-	24,901.79
32	Fodoo Snr High School	-	27,554.56	-	27,554.56
33	Ghana Snr High Sch-Koforidua	-	-	74,000.98	74,000.98
34	H'Mount Senai Snr High Sch-Akropong	-	626,677.57	-	626,677.57
35	Islamic Girl's Snr High Sch- Suhum	-	222,941.65	-	222,941.65
36	J.G. Knol Voc/Tech Sch-Adukrom	-	55,225.50	-	55,225.50
37	Kade Snr High Tech Sch-Kade	-	516,441.30	448,434.41	964,875.71
38	Kibi Snr High Tech. Sch-Kibi	-	77,504.18	-	77,504.18
39	Klo Agogo Snr High Sch-Agogo	-	12,012.74	-	12,012.74
40	Koforidua Snr High Tech Sch-Koforidua	-	362,981.31	442,464.28	805,445.59
41	Koforidua Tech. Institute-Koforidua	-	-	324,391.15	324,391.15
42	Krobo Girl's Presby Snr High Sch-Odumase	-	46,869.02	-	46,869.02
43	Kwahu Ridge Snr High Sch-Obo Kwahu	-	152,800.90	-	152,800.90
44	Kwahu Tafo Snr High School	-	51,801.40	-	51,801.40
45	Kwaabaah Nyanoah Com'ty Day Snr High Sch	-	3,366.85	41,041.80	44,408.65
46	Maame Krobo Day Snr High School	-	2,229.00	-	2,229.00
47	Mangoase Snr High Sch	-	222,472.36	-	222,472.36
48	Manya Krobo Snr High Sch-Odumase	-	514,923.74	-	514,923.74
49	Methodist College of Education - Akim Asene- Aboabo	9,850.00	303,551.04	50,000.00	363,401.04
50	Methodist Girl's Snr High Sch-Mamfe	-	126,387.58	8,704.00	135,091.58
51	Methodist Snr High Sch-Oyoko Koforidua	-	208,616.59	-	208,616.59
52	Mpraeso Snr. High School	-	486,955.21	1,177.50	488,132.71
53	MT. Mary College of Education-Somanya	-	256,868.26	-	256,868.26
54	New Abirim/Afosu Snr High Sch	-	-	190,197.90	190,197.90
55	New Juaben Snr High Sch-Koforidua	-	64,233.31	1,730.00	65,963.31
56	New Nsutam Snr High Sch- Nsutam	-	25,991.80	-	25,991.80
57	Nifa Snr High Sch-Adukrom	-	685,186.38	1,440.00	686,626.38

58	Nkawkaw Snr High Sch	-	55,077.60	-	55,077.60
59	Nkwatia Presby Snr High Sch	-	352,790.05	-	352,790.05
60	Nsaba Diaspora Girl's Snr High Sch-Obodan	-	-	231,463.16	231,463.16
61	Nsawam Snr High Sch-Nsawam	-	10,293.94	-	10,293.94
62	Oda Snr High Sch-Akim Oda	-	759,539.67	-	759,539.67
63	Ofori Panin Snr High Sch-Kukurantumi	-	331,584.26	-	331,584.26
64	Okuapeman Snr High Sch-Akropong	-	44,194.65	-	44,194.65
65	Oti Boateng Snr High Sch-Koforidua	-	-	35,144.00	35,144.00
66	Pentecost Snr High Sch-Koforidua	-	-	20,478.21	20,478.21
67	Pope John Snr High Sch-Koforidua	-	126,320.84	-	126,320.84
68	Presby College of Education Abetifi Kwahu	11,000.00	224,266.83	-	235,266.83
69	Presby College of Education-Akropong	35,500.00	1,785,861.67	-	1,821,361.67
70	Presby College of Education-Kibi	3,600.00	227,772.11	-	231,372.11
71	Presby Snr High Sch-Mampong	-	875,851.62	-	875,851.62
72	Presby Snr High Sch-Adeiso	-	169,101.24	-	169,101.24
73	Presby Snr High Sch-Begoro	-	90,895.28	-	90,895.28
74	Presby Snr High Sch-Kwahu Abetifi	-	80,976.34	-	80,976.34
75	Presby Snr High Sch-Osino	-	78,861.82	1,975.00	80,836.82
76	Presby Snr High Tech. Sch-Aburi	-	552,625.93	-	552,625.93
77	Presby Snr High Tech. Sch-Adukrom	-	92,564.03	-	92,564.03
78	Presby Snr High Tech. Sch-Kraboia Coaltar	-	175,041.25	-	175,041.25
79	Presby Snr High Tech. Sch-Larteh	-	111,639.91	-	111,639.91
80	Presby Women College of Education-Aburi	28,270.00	135,811.34	7,822.85	171,904.19
81	S.D.A Snr High Sch-Akim Sekyere	-	6,270.50	-	6,270.50
82	S.D.A Snr High Sch-Asokore-Koforidua	-	-	35,764.01	35,764.01
83	S.D.A. College of Education - Asokore	9,140.00	-	3,161,933.16	3,171,073.16
84	Salvation Army Snr High Sch-Akim Wenchi	-	144,158.61	207,241.52	351,400.13
85	Saviour Snr. High Sch-Osiem	-	12,509.39	-	12,509.39
86	Sec/ Tech. Sch for the Deaf- Akuapim Mampong	-	2,706.50	2,245.00	4,951.50
87	ST. Dominic Snr High Tech.-Pepease	-	368,526.57	-	368,526.57
88	ST. Fidelis Snr High Sch-Tease	-	84,034.91	-	84,034.91
89	ST. Francis Snr High Tech-Akim Oda	-	183,534.37	299,542.65	483,077.02
90	St. Joseph Tech. Inst.-Kwahu Tafo	-	30,317.56	-	30,317.56
91	ST. Martins Snr High Sch-Nsawam	-	101,251.81	410,965.32	512,217.13
92	ST. Mary Girl's Voc/Tech. Inst.-Adeemmra	-	5,196.27	394.20	5,590.47
93	ST. Mary's Vocational Training Institution - Asamankese	-	9,240.40	-	9,240.40
94	ST. Michael Snr High Sch-Akoase	-	35,843.99	-	35,843.99
95	ST. Pauls Senior High School- Asakraka	-	150,702.78	-	150,702.78
96	ST. Paul's Tech. Inst.-Kukurantumi	-	179,893.48	-	179,893.48
97	ST. Peter's Snr High Sch-Nkwatia	-	112,176.10	-	112,176.10
98	ST. Roses Snr High Sch-Akwatia	-	61,581.99	336,373.15	397,955.14
99	ST. Stephen's Snr High/ Tec Sch-Asiakwa	-	66,249.30	-	66,249.30
100	St. Thomas Snr High/ Tech Sch-Asamankese	-	40,396.74	301,875.71	342,272.45
101	Suhum Presby Snr High Sch-Suhum	-	302,932.16	-	302,932.16
102	Suhum Snr High Tech. Sch-Suhum	-	232,867.50	-	232,867.50
103	Takrowase Senior High School	-	2,452.00	65,959.61	68,411.61
104	Unit School for the Deaf-Kibi	-	-	440.00	440.00
105	Unit School for the Deaf-Kofofidua	-	-	640.00	640.00
106	W.B.M Snr High Sch-Old Tafo	-	137,458.08	-	137,458.08
107	Yilo Krobo Snr High Sch-Somanya	-	51,616.50	2,020.00	53,636.50
	Total	97,360.00	18,967,611.81	6,824,195.66	25,889,167.47

GREATER ACCRA REGION					
No.	NAME OF INSTITUTION	STAFF DEBTORS	STUDENT DEBTORS	OTHER DEBTORS	TOTAL
1	Accra Academy	-	26,120.69	57,926.00	84,046.69
2	Accra College of Education	111,765.60	426,330.20	-	538,095.80
3	Accra High School	-	21,181.50	-	21,181.50
4	Accra Girls Senior High School	-	4,365.70	-	4,365.70
5	Accra Technical Training Centre	-	4,595.72	-	4,595.72
6	Accra Wesley Girls Senior High School	-	4,549.72	-	4,549.72
7	Achimota Basic School	-	9,242.64	-	9,242.64
8	Achimota Senior High School	-	29,051.74	-	29,051.74
9	Ada College of Education	13,000.00	129,739.63	868,280.00	1,011,019.63
10	Ada Senior High School	-	441,338.01	7,533.00	448,871.01
11	Ada Senior High Technical School, Sege	-	71,567.30	-	71,567.30
12	Ada Technical Institute	-	-	27,157.50	27,157.50
13	Amasaman Senior High School	-	10,499.64	-	10,499.64
14	Ashaiman Senior High School	-	12,413.00	-	12,413.00
15	Ashaiman Technical/ Vocational Institute	2,700.00	8,359.00	-	11,059.00
16	Armed Forces Senior High Technical School	-	3,958.08	-	3,958.08
17	Chemu Senior High School	5,050.00	12,340.41	-	17,390.41

18	Christian Methodist Senior High School	-	138.15	-	138.15
19	Ebenezer Senior High School	-	31,361.50	-	31,361.50
20	Frafraha Community Senior High School	-	1,323.90	-	1,323.90
21	Ghanata Senior High School	-	77,512.10	-	77,512.10
22	Holy Trinity Cathedral Senoir High School	750.00	2,435.00	-	3,185.00
23	Kinbu Senior High Technical School	-	2,501.00	-	2,501.00
24	Kpone Community Senior High School	100.00	20,057.85	-	20,157.85
25	Kwabanya Community Senior High School	-	5,001.50	-	5,001.50
26	Labone Senior High School	-	15,646.87	177,917.00	193,563.87
27	Ningo Senior High School	-	37,711.86	-	37,711.86
28	Nungua Senior High School	-	108,025.90	-	108,025.90
29	O'reilly Senior High School	-	465.10	-	465.10
30	Osuduku Senior High School	-	11,050.13	-	11,050.13
31	Our Lady of Mercy Senior High School	661.00	32,403.30	-	33,064.30
32	Prampram Senior High School	-	50,116.91	-	50,116.91
33	Presbyterian Senior High School, La	14,500.00	30,490.73	-	44,990.73
34	Presbyterian Senior High School, Osu	-	15,821.99	200.00	16,021.99
35	Presbyterian Senior High School, Teshie	-	26,700.00	-	26,700.00
36	Presbyterian Senior High School, Tema	-	20,252.14	-	20,252.14
37	Presbyterian Boys Secondary School, Legon	-	56,212.68	-	56,212.68
38	Sacred Heart Technical Institute	-	15,294.34	-	15,294.34
39	St. Margaret Mary Senior High Tech. School	-	27,165.92	-	27,165.92
40	St. Mary's Senior High School	-	4,502.70	1,176.60	5,679.30
41	St. Thomas Aquinas Senior High School	-	13,001.28	-	13,001.28
42	Tema Secondary School	600.00	195,654.53	-	196,254.53
43	Tema Methodist Day Senior High School	7,252.38	-	-	7,252.38
44	Tema Technical Institute	11,209.00	374,343.09	-	385,552.09
45	Tema Manhean Senior High/Technical School	-	12,262.60	-	12,262.60
46	Teshie Technical Training Centre	-	101,883.40	-	101,883.40
47	Wesley Grammer School, Accra	-	12,090.10	-	12,090.10
48	West Africa Senior High School	-	7,839.82	-	7,839.82
		167,587.98	2,524,919.37	1,140,190.10	3,832,697.45

NORTH EAST REGION

No.	NAME OF INSTITUTION	Student Debtors	Other Debtors	Staff Advances	TOTAL
1	Bunkpurugu Senior High School	268,344.71	-	-	268,344.71
2	Chereponi Senior High School	69,778.22	-	-	69,778.22
3	Gambaga Girl Senior High School	-	-	-	-
4	Nalerigu Senior High School	550,157.34	-	-	550,157.34
5	Napkanduri Business Senior High School	671,145.15	-	-	671,145.15
6	Walewale Senior High/Technical School	381,688.76	-	-	381,688.76
7	Walewale Vocational/ Technical Institute	-	133,372.37	-	133,372.37
8	Yagaba Technical School	6,671.90	-	-	6,671.90
9	Sakogu Senior High/Technical Schoool	-	-	-	-
10	Langbinsi Senior High School	-	-	-	-
11	Janga Senior High School	-	-	-	-
12..	Wulugu Senior High Schhol	188,706.98	-	-	188,706.98
13	Gambaga College of Education	200,228.00	455,700.00	4,200.00	660,128.00
	TOTAL	2,336,721.06	589,072.37	4,200.00	2,929,993.43

NORTHERN REGION

No.	NAME OF INSTITUTION	Student	Other Debtors	Staff Advances	TOTAL
1	Ambariya Senior High School	-	500,990.70	-	500,990.70
2	Business Senior High School	199,487.50	-	-	199,487.50
3	Bimbilla Senior High School	93,171.22	-	-	93,171.22
4	Dabopka Technical Institute	-	28,064.85	-	28,064.85
5	Dagbon State Technical Senior High School	98,945.51	-	912.64	99,858.15
6	E.P Senior High School	149,757.42	-	-	149,757.42
7	Ghana Senior High School	31,800.56	-	-	31,800.56
8	Gushegu Senior High School	910,837.85	-	-	910,837.85
9	Kalpohin Senior High School	253,658.69	-	-	253,658.69
10	Karaga Senior High School	-	-	-	-
11	kpandai Senior High School	1,034,343.90	-	-	1,034,343.90
12	Kumbungu Senior High School	285,282.62	-	-	285,282.62
13	Northern School of Business Studies	695,638.00	-	-	695,638.00
14	Pong Tamale Senior High School	1,887,203.34	-	-	1,887,203.34
15	Presbyterian Senior High School	222,985.49	-	-	222,985.49
16	Sang Community Day SHS	108,617.08	-	-	108,617.08
17	Savelugu School for the Deaf	21,043.58	-	-	21,043.58
18	Savelugu Senior High School	117,223.25	-	-	117,223.25
19	St Charles Minor Seminary School	87,822.93	-	-	87,822.93

20	St Joseph Technical School	252,105.58	40,686.93	-	292,792.51
21	Tamale Girls Senior High School	107,250.29	-	-	107,250.29
22	Tamale Islamic Science Senior High School	196,010.42	-	-	196,010.42
23	Tamale Senior High School	1,057,007.92	-	-	1,057,007.92
24	Tatale EP Agric Senior High School	149,757.42	-	-	149,757.42
25	Tolon Senior High School	-	28,331.55	-	28,331.55
26	Wapuli Community Day Senior School	-	12,836.04	-	12,836.04
27	Wulensi Senior High School	278,353.29	-	-	278,353.29
28	Yendi Senior High Schoo	792,708.24	-	-	792,708.24
29	Yumba Special School	-	-	-	-
30	Zabzugu Senior High School	701,130.32	-	-	701,130.32
31	Tamale Technical Institute	-	-	-	-
32	Kasuliyili Senior High School	47,760.00	-	-	47,760.00
33	Vitting Senior High School	-	-	-	-
34	Bagabaga College of Education	316,481.32	-	-	316,481.32
35	Tamale College of Education	204,085.32	-	16,400.00	220,485.32
36	E.P. College of Education	3,240,227.46	1,176.00	22,050.92	3,263,454.38
37	St. Vincent College of Education	950,169.00	-	20,440.00	970,609.00
Total		14,490,865.52	612,086.07	59,803.56	15,162,755.15

OTI REGION					
No.	NAME OF INSTITUTION	Student Debtors	Other Debtors	Staff Debtors	TOTAL
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	12,355.10			12,355.10
4	Bowiri Community Senior High Technical School, Bowiri - Kwamekrom	24,565.10			24,565.10
5	Bueman Senior High School, Jasikan	28,430.76		1,821.00	30,251.76
6	Dambai College of Education, Dambai	277,744.07			277,744.07
7	Dodi Papase Senior High Technical School, Dodi Papase	27,574.89	300.00		27,874.89
8	Fr. Dogli Memorial Technical Institute, New Ayoma	1,840.00			1,840.00
9	Kadjebi Asato Senior High School, Kadjebi	103,300.17			103,300.17
10	Kete-Krachi Senior High Technical School	55,134.85			55,134.85
11	Kpassa Senior Hight Technical School, Kpassa	68,351.16			68,351.16
12	Kyabobo Girls' School, Nkwanta				
13	Likpe Senior High School, Likpe-Mate	41,300.25			41,300.25
14	Nchumuru Community Senior High School, Chunderi	16,027.48		822.00	16,849.48
15	Nkonya Senior High School, Nkonya	76,626.22		3,162.54	79,788.76
16	Nkwanta Community Senior High Technical School, Nkwanta	25,559.04		1,853.00	27,412.04
17	Nkwanta Senior High School, Nkwanta				
18	Ntruboman Senior High School, Brewaniase	516,398.81	4,000.00		520,398.81
19	Okadjakrom Senior High Technical School, Okadjakrom	118,873.25	18,500.00	1,949.75	139,323.00
20	Oti Seenior Technical SchooL, Dambai				
21	St. Mary's Seminary Senior High School, Lolobi	85,575.12			85,575.12
22	Tapaman Seniorr High Technical School, Tapa-Abotoase	11,454.22		50,080.95	61,535.17
23	Worawora Senior High School, Worawora	99,323.82		1,900.00	101,223.82
24	Yabram Community Senior High School, Yabram-Dambai	20,552.50			20,552.50
	Totals	1,637,133.79	22,800.00	61,589.24	1,721,523.03

SAVANNAH REGION				
No.	NAME OF INSTITUTION	Student Debtors	Other Debtors	Total
1	Bamboi Community Day Senior High	8,812.00	-	8,812.00
2	Buipe Technical/Vocational Senior High School	19,071.50	-	19,071.50
3	Damongo Senior High School	92,605.10	-	92,605.10
4	Ndewura Jakpa Senior High Technical School	390,159.23	-	390,159.23
5	Salaga Senior High School	186,496.45	-	186,496.45
6	Sawla Senior High School	-	41,257.35	41,257.35
7	St Anthony of Padua Senior High School	-	-	-
8	Tuna Senior High School	263,933.90	-	263,933.90
9	Bole Senior High School	227,798.91	-	227,798.91
10	Buipe Senior High School	19,071.50	-	19,071.50
11	T.I Ahmadiyya Senior High School	-	407,037.27	407,037.27
12	Daboya Comm. Day Senior High School	30,073.99	-	30,073.99
13	Mpaha Community Day Senior High School		12,200.00	12,200.00
	Total	1,238,022.58	460,494.62	1,698,517.20

UPPER EAST REGION					
No.	NAME OF INSTITUTION	STUDENT DEBTORS	OTHER DEBTORS	STAFF DEBTORS	TOTAL
1	Zorkor Senior High School				
2	Bolgatanga Technical Institute	67,671.17	632,312.40	180.00	700,163.57
3	Bolgatanga Girls' Senior High School	-	-	-	
4	Zuarungu Senior High School-Bolgatanga	42,200.59	-	-	42,200.59
5	Zamse Senior High/Technical School	46,337.00	-	-	46,337.00
6	Binduri Community Senior High School	5,698.00	-	-	5,698.00
7	Tempane Senior High School	10,884.50	-	-	10,884.50
8	Zebilla Senior High Technical School	16,810.00	-	-	16,810.00
9	Bawku Senior High Technical School	-	249,164.64	-	249,164.64
10	Bawku Technical Institute	228,447.00	-	-	228,447.00
11	Bawku Senior High School	23,594.60	252,521.61	-	276,116.21
12	Gbewaa College Of Education	160,489.45	-	8,000.00	168,489.45
13	Kongo Senior High School	66,681.58	-	-	66,681.58
14	Gowrie Senior High Technical School	17,131.40	-	-	17,131.40
15	Kusanaba Senior High School	47,946.40	-	-	47,946.40
16	ST. John's Interated Senior High/ Technical School- (Special)	4,781.90	35,054.70	-	39,836.60
17	Sandema Senior High School	205,974.23	1,666,922.52	3,115.03	1,876,011.78
18	Fumbisi Senior High/ Agric. School	57,248.40	-	1,500.00	58,748.40
19	O.L.L Girl's Senior High School	13,015.00	407,421.80	1,200.00	421,636.80
20	Sirigu Interated Senior High School	24,946.50	327,129.82	-	352,076.32
21	Paga Senior High School	2,964.28	-	-	2,964.28
22	Chiana Senior High School	28,654.10	-	-	28,654.10
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	4,117.75	142,398.00	4,200.00	150,715.75
26	Awe Senior High / Technical School	14,130.50	-	-	14,130.50
27	Mirigu Senior High School	1,625.00	64,108.56	-	65,733.56
28	Notre Dame Seminary-Senior High	-	-	-	
29	St. John Bosco's College of Education,Navrongo	3,597,893.41	-	23,263.15	3,621,156.56
30	Gbeogo School For The Deaf	-	-	-	
31	Bongo Senior High School	68,318.50	189,535.16	-	257,853.66
32	Bolgatanga Senior High School	85,293.20	-	20,000.00	105,293.20
33	Gambibgo Com. Day School	-	-	-	
34	Wiaga Com. Day School, Sandema	25,560.00	-	-	25,560.00
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	-	-	-	
40	Presbyterian Nurses Training College, Bawku	-	-	-	
41	Kusanaba Vocational Training Insti.	9,085.00	-	-	9,085.00
42	Nabango Sen. High School	-	-	-	
43	Youth Leadership Training Inst. Sandema	14,816.00	-	-	14,816.00
44	Garu Community Day Senior High School	-	-	-	
45	Bongo Community Dev't Vocational Institute	19,940.00	-	-	19,940.00
		4,931,547.46	4,446,053.46	61,458.18	9,439,059.10

UPPER WEST REGION					
No.	NAME OF INSTITUTION	STUDENTS DEBTORS	STAFF DEBTORS	OTHER DEBTORS	TOTAL
1	Wa School for the Deaf	-	-	-	
2	Queen of Peace Senior High School, Nadowli	-	-		
3..	Lassia Tuolu Senior High School, Lassia			379,103.43	379,103.43
4	NJA College of Education, Wa	844,029.59	6,836.16		850,865.75
5	McCoy College of Education, Nadowli	1,025,611.42	99,741.00	900.00	1,126,252.42
6	Wa Methodist School for the Blind	-	-	-	
7	Funsi Senior High School, Funsi	19,328.00	-	28,275.86	47,603.86
8	Tumu Senior High/Technical School, Tumu	48,531.00			48,531.00
9	Hilla Liman Senior High School, Gwollu	39,763.90		351,133.79	390,897.69
10	Tumu College of Education, Tumu	494,425.14		1,840.00	496,265.14
11	Kanton Senior High School, Tumu	10,930.91			10,930.91
12	Lawra Senior High School	69,237.90	1,450.00		70,687.90
13	Ko Senior High School, Nandom	20,674.59		116,426.00	137,100.59
14	Jirapa Senior High School, Jirapa			377,298.00	377,298.00
15	Wa Technical Institute, Wa	2,237.22			2,237.22
16	Wa Senior High Technical School, Wa	44,462.27		524,243.94	568,706.21
17	Daffiama Senior High School, Daffiama	10,437.39	-	122,901.68	133,339.07
18	Eremon Senior High Technical School	53,624.32		537,694.52	591,318.84
19	Piina Senior High School, Piina				

20	Nandom Senior High School, Nandom	40,986.20			40,986.20
21	Wa Senior High School, Wa	280,917.94	2,200.00	532,626.57	815,744.51
22	T.I Ahmadiyya Senior High School, Wa	59,725.24	1,000.00		60,725.24
23	Islamic Senior High School, Wa	26,270.95	2,217.00		28,487.95
24	St. Basilide's Tech./Vocational Inst., Kaleo	991.00		30,935.00	31,926.00
25	Kaleo Senior High Technical School, Kaleo	-			
26	Birifoh Senior High School, Birifoh	1,740.00		12,057.40	13,797.40
27	St. John Vocational/ Technical Institute	124,878.57	-	21,200.00	146,078.57
28	Holy Family Senior High School, Hamile	14,003.00		132,050.00	146,053.00
29	Ullo Senior High School, Ullo	24,344.00		257,889.00	282,233.00
30	Northern Star SHS, Wa	-	-	-	
31	Loggu SHS, Wa East	3,805.50	47,443.48	72,000.00	123,248.98
32	Jamait Al- Hidayah Islamic Girls SHS	9,993.41			9,993.41
33	Lambussie Community Day SHS	592.00		71,881.27	72,473.27
34	St. Augustine Senior High Technical School	4,413.80			4,413.80
35	St. Don Bosco Special School, Loho			75,766.80	75,766.80
36	Han Senior High School	19,631.65		19,488.91	39,120.56
37	St Francis Girls' SHS-Jirapa	82,272.23		350,061.42	432,333.65
38	Takpo Senior High School	1,821.30	-	18,673.60	20,494.90
39	Nursing Training College, Wa	71,129.50			71,129.50
40	Nursing Training College, Lawra				
41	Midwifery and Nursing Training College, Nandom				
Total		3,450,809.94	160,887.64	4,034,447.19	7,646,144.77

VOLTA REGION

NO.	NAME OF INSTITUTION	STUDENT DEBTORS	OTHER DEBTORS	STAFF DEBTORS	TOTAL
1	Abor Snr. High School	34,350.28			34,350.28
2	Abutia Senior High/Technical School	49,536.53	21,579.12		71,115.65
3	Adaklu Senior High Sch	64,848.69			64,848.69
4	Adidome Senior High School	65,447.91			65,447.91
5	Afife Senior High School	9,184.29			9,184.29
6	Agate Senior High School	11,028.18			11,028.18
7	Agotime Senior High Sch	42,175.20			42,175.20
8	Akatsi Senior High / Technical School	97,865.54			97,865.54
9	AkomeSnr. High Tech. School	28,640.14	5,100.00	1,600.00	35,340.14
10	Alavanyo Senior High Technical School	67,539.96			67,539.96
11	Amedzofe Technical Institute	8,279.00	-	-	8,279.00
12	Anfoega Senior High School	47,730.44			47,730.44
13	AnloAfiadenyigbaSnr. High School	80,250.48			80,250.48
14	AnloAwomefia Senior High School	6,536.35	400.00		6,936.35
15	AnloSnr. High School	20,816.55			20,816.55
16	Anlo Technical Institute	167,903.74			167,903.74
17	AvatimeSenior High Sch	28,133.62		4,100.00	32,233.62
18	Ave Senior High School	78,366.50			78,366.50
19	Avenor Senior/High Tech. School	12,779.19			12,779.19
20	Aveyime Senior /Tech.High Sch.	100,710.72			100,710.72
21	AwudomeSnr. High School	663,832.27	-	-	663,832.27
22	Battor Senior High Sch.	35,393.83	1,000.00		36,393.83
23	Bishop Herman College	248,224.50			248,224.50
24	C.Y.O Tech/Voc. Institute	11,106.02			11,106.02
25	Comboni Vocational/Technical Sch.	145,333.30		5,790.00	151,123.30
26	Dabala Senior High/Tech Sch.	66,331.05			66,331.05
27	Dofor Senior High School	14,126.76			14,126.76
28	Dzodze - Penyi Senior High School	289,922.87			289,922.87
29	Dzolo Senior High School	37,613.15		2,300.00	39,913.15
30	E.P. College of Education, Amedzofe	1,137,541.04		11,643.00	1,149,184.04
31	E.P Technical/Vocational Institute	13,338.18			13,338.18
32	E.P. Senior High School, Hohoe	355,772.00			355,772.00
33	E.P.C. Mawuko Girls' Senior High Sch	99,453.31	53,638.90		153,092.21
34	Have Technical Institute	153,620.29			153,620.29
35	Jim BourtonMemo. Agric. Senior High School	31,624.89			31,624.89
36	Keta Senior High/Tech. School	185,277.11	1,131.74		186,408.85
37	Klikor Senior High / Technical School	91,543.61			91,543.61
38	Kpando Senior High School	285,882.18			285,882.18
39	Kpando Technical Institute	175,927.76		2,800.00	178,727.76
40	KpedzeSnr. High School	191,993.25			191,993.25
41	Kpeve Senior High School	35,091.48			35,091.48
42	Mafi-Kumase Senior High/Tech School	61,551.60	5,000.00		66,551.60
43	Mawuli School	547,366.75	4,448.00	700.00	552,514.75
44	Nurses Training College Ho	959,221.00		82,760.00	1,041,981.00
45	OLA Girls' Senior High School	454,557.91	23,245.81	5,080.00	482,883.72
46	Peki College of Education	171,082.00	46,215.00	14,980.00	232,277.00

47	Peki Senior High Sch	194,391.08			194,391.08
48	Peki Senior High/Technical School	201,967.15			201,967.15
49	Shia Senior High Tech. School	50,208.55	-	-	50,208.55
50	Sogakope Senior High Sch.	281,938.70	14,850.00		296,788.70
51	Sokode Senior High/Technical	81,317.50			81,317.50
52	Some Senior High School	48,198.35			48,198.35
53	St. Catherine Senior High School	80,717.47			80,717.47
54	St. Francis College of Education	308,771.29	1,560,892.00	9,660.25	1,879,323.54
55	St. Paul's Senior High School	431,711.53			431,711.53
56	St. Teresa's College of Education	1,164,873.78	4,450.00		1,169,323.78
57	Tanyigbe Senior High School	82,552.14			82,552.14
58	TaviefeSnr. High School	164,926.10			164,926.10
59	Tongor Senior High Technical School	10,839.82		6,820.00	17,659.82
60	Tsiame Senior High Sch	17,679.61			17,679.61
61	Tsito Senior High/Tech. School			2,804.60	2,804.60
62	Vakpo Senior High School	94,359.46			94,359.46
63	Vakpo Senior High Tech. School	117,105.47			117,105.47
64	Volo Senior High School	54,119.99			54,119.99
65	Volta Technical Institute	16,594.00			16,594.00
66	Weta Senior High/Tech. School	43,760.10	2,700.00		46,460.10
67	Wovenu Senior High/Technical School	31,899.56			31,899.56
68	Zion College	146,393.47	1,120.00	2,100.00	149,613.47
69	Ziope Senior High School	4,551.34		27,499.00	32,050.34
	Totals	11,113,727.88	1,745,770.57	180,636.85	13,040,135.30

WESTERN REGION					
No.	NAME OF INSTITUTION	STAFF DEBTORS	STUDENT DEBTORS	OTHER DEBTORS	TOTAL
1	Adiembra Snr. High School	-	163,502.30	-	163,502.30
2	Ahantaman Girls' Snr. High School	-	22,773.84	-	22,773.84
3	Amenfiman Snr. High School	-	32,505.80	4,000.00	36,505.80
4	Annor Adjaye Snr. High School	-	21,204.11	-	21,204.11
5	Archbishop Porterr Girls' Snr. High	-	32,693.20	-	32,693.20
6	Asankrangwa Snr. High School	-	29,625.80	-	29,625.80
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	-	353,938.09	-	353,938.09
10	Benso Snr. High Tech. School	-	3,279.10	-	3,279.10
11	Bonzo Kaku Snr. High School	-	12,005.70	-	12,005.70
12	Charlotte Dolphyne Training Institute	-	38,107.58	-	38,107.58
13	Daboase Snr. High Tech. School	-	25,876.39	-	25,876.39
14	Diabene Snr. High Tech. School	-	117,584.19	-	117,584.19
15	Essiama Snr. High Tech. School	-	134,312.73	-	134,312.73
16	Fiaseman Snr. High School	-	18,328.90	-	18,328.90
17	Fijai Snr. High School	-	19,896.45	-	19,896.45
18	Ghana Snr. High Tech. School	-	93,136.46	-	93,136.46
19	Gwiraman Snr. High School	-	134,730.92	-	134,730.92
20	Half Assini Snr. High School	-	25,747.10	-	25,747.10
21	Holy Child Training College	5,714.25	73,562.23	-	79,276.48
22	Huni Valley Snr. High School	-	255,970.41	-	255,970.41
23	Kikam Technical Institute	-	5,693.40	-	5,693.40
24	Manso Amenfi Vocational Institute	-	11,040.00	-	11,040.00
25	Mpohor Snr. High School	-	698.20	-	698.20
26	Nkroful Agric. Snr. High School	-	87,022.77	-	87,022.77
27	Nsein Snr. High School	-	114,123.35	-	114,123.35
28	Prestea Snr. High Tech. School	-	31,729.86	-	31,729.86
29	Sankor Senior High School	-	852.00	-	852.00
30	Sekondi College	-	215,516.77	-	215,516.77
31	Sekondi Sch. for the Deaf, Inchaban	-	10,500.00	-	10,500.00
32	Sekondi Methodist Snr High School	-	54,438.80	30,449.60	84,888.40
33	Shama Snr. High School	-	33,000.05	-	33,000.05
34	St. Augustine's Snr. High School	-	32,723.90	-	32,723.90
35	St. John's Snr. High School	-	5,012.61	-	5,012.61
36	St. Mary's Boy's Snr. High School	-	87,201.84	-	87,201.84
37	Takoradi Technical Institute	-	26,012.26	-	26,012.26
38	Tarkwa Snr. High School	-	34,694.67	2,770.00	37,464.67
39	Tarkwa Nursing & Midwifery Training College	-	97,900.50	-	97,900.50
40	Uthman Bin Affan Islamic S.H.S	-	9,976.92	-	9,976.92
41	Youth Leadership & Skills Training Institute - Abura	-	14,895.00	-	14,895.00
	TOTAL	5,714.25	2,518,402.71	37,219.60	2,561,336.56

WESTERN NORTH REGION					
No.	NAME OF INSTITUTION	STUDENT DEBTORS	STAFF DEBTORS	OTHER DEBTORS	TOTAL
1	Adjoafua Commercial Snr. High School	3,354.00			3,354.00
2	Asawinso Snr. High School	449,816.16			449,816.16
3	Bia Snr. High Tech. School	2,247.28			2,247.28
4	Bibiani Snr. High Tech. School	17,866.00			17,866.00
5	6 Bodi Snr. High School	8,991.00			8,991.00
6	7 Chirano Community Day SHS	2,200.00			2,200.00
7	8 Dadieso Snr. High School	14,024.88	-	-	14,024.88
8	9 Enchi College of Education	65,581.68	-	-	65,581.68
9	10 Juaboso Snr. High School	95,160.26			95,160.26
10	11 Nana Brentu Snr. High Tech. School	8,680.41	-	-	8,680.41
11	12 Nsawora Edumafua Snr High School		7,340.00		7,340.00
12	13 Queens Snr. High School	9,528.43			9,528.43
13	14 Sefwi Akontombra Snr. High School	39,873.43	360.00		40,233.43
14	15 Sefwi Bekwai Snr. High School	72,475.01			72,475.01
15	16 Sefwi Wiawso Snr. High School	144,302.02	8,815.00		153,117.02
16	17 Sefwi Wiawso Snr. High Tech. School	12,015.57			12,015.57
17	18 Sefwi Wiawso College of Education	483,380.17	42,645.00	12,000.00	538,025.17
18	19 St. Joseph Snr. High School	44,917.99	4,419.00	869.44	50,206.43
19	Nursing Training College, Sefwi Wiawso	165,430.68			165,430.68
20	College of Health , Sefwi Asafo	165,521.89	16,900.00		182,421.89
	Total	1,805,366.86	80,479.00	12,869.44	1,898,715.30

SUMMARY					
No.	REGION	STAFF DEBTORS	STUDENT DEBTORS	OTHER DEBTORS	TOTAL DEBTORS
1	AHAFO REGION	21,899.00	1,439,570.27	41,358.04	1,502,827.31
2	ASHANTI REGION	12,856,443.88	539,876.75	6,432.00	13,402,752.63
3	BONO REGION	3,170,679.51	3,570.00	76,876.00	3,251,125.51
4	BONO EAST REGION	2,900.00	860,096.22	158,669.48	1,021,665.70
5	CENTRAL REGION	-	16,999,990.26	-	16,999,990.26
6	EASTERN REGION	97,360.00	18,967,611.81	6,824,195.66	25,889,167.47
7	GREATER ACCRA REGION	167,587.98	2,524,919.37	1,140,190.10	3,832,697.45
8	NORTH EAST REGION	2,336,721.06	589,072.37	4,200.00	2,929,993.43
9	NORTHERN REGION	14,490,865.52	612,086.07	59,803.56	15,162,755.15
10	OTI REGION	1,637,133.79	22,800.00	61,589.24	1,721,523.03
11	SAVANNAH REGION	1,238,022.58	460,494.62		1,698,517.20
12	UPPER EAST REGION	4,931,547.46	4,446,053.46	61,458.18	9,439,059.10
13	UPPER WEST REGION	3,450,809.94	160,887.64	4,034,447.19	7,646,144.77
14	VOLTA	11,113,727.88	1,745,770.57	180,636.85	13,040,135.30
15	WESTERN REGION	5,714.25	2,518,402.71	37,219.60	2,561,336.56
16	WESTERN NORTH REGION	1,805,366.86	80,479.00	12,869.44	1,898,715.30
	TOTAL	57,326,779.71	51,971,681.12	12,699,945.34	121,998,406.17

SCHEDULE OF CREDITORS

AHAFO REGION

NO.	NAME OF INSTITUTION	STUDENT CREDITORS	SUNDRY CREDITORS	SUNDRY CREDITORS	TOTAL
1	Acherensua SHS	-	60,767.50		60,767.50
2	Ahafoman SHS	-	-		
3	Boakye Tromo SHS	-	61,983.00		61,983.00
4	Bomaa SHS	-	20,730.00		20,730.00
5	Derma Community Day SHS	426.00	-		426.00
6	Gyamfi Kumanini SHS	-	8,975.20		8,975.20
7	Heidiem SHS	-	56,777.41		56,777.41
8	Kukuom Agric SHS	16,344.00	115,712.76		132,056.76
9	Mim SHS	11,862.90	-		11,862.90
10	OLA Girls SHS	-	-		
11	Presby SHS Bechem	8,549.80	-		8,549.80
12	Samuel Otoo Presby-Techimantia	1,748.00	73,942.00		75,690.00
13	Sankore SHS	-	-		
14	School for the Deaf	-	72,879.50		72,879.50
15	Serwaa Kesse Girls SHS	-	39,712.84		39,712.84
16	ST. Joseph College of Education	17,562.10	-		17,562.10
17	Yamfo Anglican SHS	4,518.08	-		4,518.08
18	Yamfo Vocational Training Inst.	1,128.50	12,222.91		13,351.41
	Total	62,139.38	523,703.12		585,842.50

ASHANTI REGION

NO.	NAME OF INSTITUTION	STUDENTS CREDITORS	OTHER CREDITORS	SUNDRY CREDITORS	TOTAL
1	Achinakrom Snr High Sch.	-	69,927.26		69,927.26
2	Adanwomase Snr High Sch.	-	243,270.58		243,270.58
3	Adobewura Community Senior High School	-	16,970.00		16,970.00
4	Adu Gyamfi Snr. High Sch.	1,490.00	-		1,490.00
5	Adugyama Senior High School	-	23,305.17		23,305.17
6	Aduman Snr. High School	10,495.30	21,902.00		32,397.30
7	Adventist Girls Snr. High Sch, Ntonso	-	20,975.45		20,975.45
8	Adventist Senior High School kumasi- Bantama	711.55	-		711.55
9	Afia Kobi Girls Snr High Sch.	11,387.93	-		11,387.93
10	Agona Snr. High Techn. Sch.	-	15,979.95		15,979.95
11	Agric-Nzema SHS	1,000.00	90,361.42		91,361.42
12	Akrofuom Snr High Techn. Sch.	30.00	6,947.50		6,977.50
13	Akumadan Snr Sch.	-	627,953.15		627,953.15
14	Akwasi Awobaa SHTS	-	38,736.47		38,736.47
15	Al-Zhariya Islamic Snr High Sch, Kumasi	-	1,450.00		1,450.00
16	Amaniampong Snr High Sch.	-	37,357.60		37,357.60
17	Anglican Snr. High Sch., kumasi	6,185.40	60,331.51		66,516.91
18	Asanteman Snr. High Sch	7,729.15	-		7,729.15
19	Asare Bediako Snr High Tech Sch.	-	59,814.98		59,814.98
20	Ashanti School For The Deaf	-	68,528.75		68,528.75
21	Asuoso SHS	-	156,211.39		156,211.39
22	Banka Community Snr High Sch.	-	8,383.00		8,383.00
23	Barekese Snr High Sch.	1,066.30	30,730.50		31,796.80
24	Beposo Senior High School	1,658.50	-		1,658.50
25	Beposo Snr. High Techn. School	1,538.70	88,208.14		89,746.84
26	Bodomase Snr High Techn School	-	24,324.80		24,324.80
27	Christ The King Snr High Sch.	1,617.80	-		1,617.80
28	Church Of Christ Senior High School	11,653.42	74,581.01		86,234.43
29	Dadease Agric Snr High Sch.	-	50,157.20		50,157.20
30	Denyaseman Catholic SHS - Poano	81,626.60	-		81,626.60
31	Dompoase Snr. High Sch.	8,489.70	87,186.60		95,676.30
32	Dwamena Akenten Snr High Sch.	-	59,886.90		59,886.90
33	Effiduase Snr High Techn School	6,622.03	21,664.64		28,286.67
34	Effiduase Snr. High Comm. Sch.	-	92,908.72		92,908.72
35	Ejisu Snr High Techn. School	4,934.44	218,280.97		223,215.41
36	Ejisman Snr. High School	-	55,516.91		55,516.91
37	Ejuran Snr. High School.	5,390.00	85,373.00		90,763.00
38	Esaase Bontefufuo Snr High Techn School	-	12,129.01		12,129.01
39	Fomena T.I Ahmadiyya Senior High School	284.90	44,893.30		45,178.20
40	Garden City Special School	-	53,226.50		53,226.50
41	Ghana Muslim Mission Sen High School	-	10,000.00		10,000.00
42	Gyaama Pensan Snr High Techn. Sch.	18,496.95	27,885.00		46,381.95
43	Islamic Snr High Sch	2,383.80	-		2,383.80
44	Jacobi Snr High Sch	53.00	133,845.76		133,898.76
45	Juaben Snr. High Sch.	-	141,723.53		141,723.53
46	Juaso Snr. High Sec. School	28,914.78	6,807.60		35,722.38

47	Jubilee Senior High School	936.92	-		936.92
48	KNUST Snr. High Sch.	1,032.14	62,166.60		63,198.74
49	Kofiase Adventist Senior High School	-	54,626.00		54,626.00
50	Konadu Yiadom Snr High Sch.	-	0.80		0.80
51	Krobea Asante Tech/Voc. Inst.	-	176,987.11		176,987.11
52	Kumasi Girls Snr. High Sch.	-	11,883.00		11,883.00
53	Kumasi Snr High Sch.	-	2,866.25		2,866.25
54	Kumasi Snr. High Techn School.	117,643.48	369,137.98		486,781.46
55	Kumasi Techn. Institute	-	40,229.50		40,229.50
56	Kumasi Wesley Girls Snr. High Sch.	670.00	2,131.50		2,801.50
57	Mampong Techn. Teachers Trg. Col.	1,202.50	123,298.19		124,500.69
58	Mankranso Senior High School	8,999.80	111,518.75		120,518.55
59	Mankranso Snr High Techn. Sch.	-	372,538.00		372,538.00
60	Mansoman Snr. High Sch.	12,774.42	3,415.00		16,189.42
61	Methodist Senior High Techn school- Sabronum	-	39,730.61		39,730.61
62	Methodist Techn. Inst.	14,592.28	256,108.31		270,700.59
63	New Edubiase Snr High Sch.	-	213,127.47		213,127.47
64	Nkawie Snr High Techn Sch.	-	103,137.81		103,137.81
65	Nyinahin Catholic Snr High School.	-	85,109.23		85,109.23
66	Offinso College of Education	-	1,764.80		1,764.80
67	Ofoase Kokoben Snr High School	7,440.40	20,239.00		27,679.40
68	Ofoase Snr. Tech. Sch.	763.20	-		763.20
69	Okomfo Anokye Snr High Sch.	-	10,272.90		10,272.90
70	ONWE SHS	56,120.79	379,989.73		436,110.52
71	Opoku Ware Snr. High Sch.	-	90,200.00		90,200.00
72	Oppong Memorial Snr. High Sch.	-	226,999.00		226,999.00
73	Osei Tutu Snr High Sch.	-	19,217.80		19,217.80
74	Parkoso Senior High School	10,650.80	104,319.20		114,970.00
75	Prempeh College	6,389.20	11,268.12		17,657.32
76	Presby Snr. High Sch, Kwamang	-	11,342.00		11,342.00
77	S. D. A. Snr High School, Ksi	929.67	9,831.12		10,760.79
78	Sabronum Methodist Senior High/Tech School	-	9,362.00		9,362.00
79	Sakafia Senior High School	13,938.60	-		13,938.60
80	School Of Dispensing Optics Oyoko - Ashanti	-	18,356.00		18,356.00
81	SDA Snr. High Sch, Agona	-	130,178.65		130,178.65
82	SDA Snr. High Sch, Bekwai	-	44,816.05		44,816.05
83	Sekyedumase Snr High Sch.	38,139.62	544,519.88		582,659.50
84	Serwaa Nyarko Girls Snr High Sch.	2,372.80	18,608.80		20,981.60
85	St Michael's Community Snr. High Sch.	5,852.43	-		5,852.43
86	St Monica's Snr High Sch, Mampong	-	20,731.10		20,731.10
87	St. Georges Cath. Snr. High. Techn School	-	211,060.47		211,060.47
88	St. Hubert Seminary Snr. High Sch.	51.34	3,000.00		3,051.34
89	St. Jerome Snr High Sch - Abofour	24,420.46	48,616.01		73,036.47
90	St. Joseph Sem. Snr. High Sch. Mampong	-	52,467.00		52,467.00
91	St. Joseph's Snr High Sch, Ahwiren	51.25	-		51.25
92	St. Louis Snr High Sch.	80,756.55	703,632.64		784,389.19
93	St. Louis Training College	-	27,546.00		27,546.00
94	St. Mary's Girls Senior High School, Konongo	-	5,386.16		5,386.16
95	St. Monicas Trg. College, Mampong	-	34,578.00		34,578.00
96	St. Sebastian Cath. Snr. High Techn	13,265.50	10,384.18		23,649.68
97	T.I Ahmadiyya Snr. High Sch, Asokore.	-	7,260.00		7,260.00
98	T.I Ahmadiyya Snr. High Sch, Fomena	139,858.33	-		139,858.33
99	T.I Ahmadiyya Snr. High Sch, Kumasi	-	9,338.20		9,338.20
100	Tawheed Senior High School	13,123.08	-		13,123.08
101	Tepa Senior High School	-	221,414.82		221,414.82
102	Tijjaniya Senior High School	-	74,118.00		74,118.00
103	Tweapease SHS	-	250,292.54		250,292.54
104	Umasi Technical Institute	45,692.92	282,423.31		328,116.23
105	Wesley Snr High Sch, Konongo	-	276,554.35		276,554.35
	Total	831,428.73	8,805,836.21		9,637,264.94

BONO REGION					
NO.	NAME OF INSTITUTION	STUDENT CREDITORS	OTHER CREDITORS	SUNDRY CREDITORS	TOTAL
1	Al-Faruq College of Education	-	852,192.90	-	852,192.90
2	Badu Senior High/Tech School	-	6,990.09	-	6,990.09
3	Bandaman Senior High School	-	-	12,049.44	12,049.44
4	Berekum College of Education				
5	Berekum Senior High School	-	-	17,104.88	17,104.88
6	Biadan Methodist Senior High/Tech School	-	-	42,734.60	42,734.60
7	Chiraa Senior High School	3,498.80	-	-	3,498.80
8	Diamono Senior High School	-	-	-	
9	Don Bosco Technical Institute	524.00	7,512.91	-	8,036.91
10	Dormaa Senior High School	11,036.20	-	-	11,036.20
11	Drobo Senior High School	4,716.71	34,002.20	-	38,718.91

12	Duadaso No 1 Senior High School	-	-	-	
13	Goka Senior High School				
14	Istigaama Senior High School	-	-	-	
15	Jinijini Senior High School	-	-	-	
16	Koase Senior High/Technical School			57,241.00	57,241.00
17	Mansen Senior High School	2,813.10	-	-	2,813.10
18	Menji Senior High School	-	7,138.95	-	7,138.95
19	Nafana Presby Senior High School	59.40	-	-	59.40
20	Nkoranman Senior High School	-	48,026.18	-	48,026.18
21	Nkrankwanta Senior High/Technical School	-	-	43,979.50	43,979.50
22	Nkyeraa Senior High School	-	-	-	
23	Notre Dame Girls' Senior school	28,971.08	-	-	28,971.08
24	Nsawkaw State Senior High School	-	28,053.20	-	28,053.20
25	Odomaseman Senior High School	1,177.20	24,610.62	-	25,787.82
26	Our Lady Of Fatima Senior High/T School				
27	Our Lady of Providence Gighs Senior High School	12,632.70	-	-	12,632.70
28	Presbyterian Senior High School	-	-	1,510.00	1,510.00
29	Sacred Heart Senior High School	6,617.62	-	-	6,617.62
30	Salvation Army Senior High School	-	-	-	
31	SDA Senior high School	-	-	-	
32	St Ambrose College of Education	13,999.86	137,616.59	-	151,616.45
33	ST Augustine's Senior High School	-	-	-	
34	ST. Ann's Girls Senior High School	-	-	-	
35	ST. James Seminary Senior High School	9,606.20	21,982.32	-	31,588.52
36	Sumaman Senior High School	-	-	-	
37	Sunyani Methodist Technical Institute	-	-	40,774.55	40,774.55
38	Sunyani Senior High School	-	-	-	
39	Twene Amanfo Senior High/Technical School	474.00	12,428.84	-	12,902.84
40	Wamanafo Senior High/Technical School	-	-	-	
41	Wenchi Methodist Senior High School	-	-	-	
Total		96,126.87	1,180,554.80	215,393.97	1,492,075.64

BONO EAST REGION

NO.	NAME OF INSTITUTION	STUDENT CREDITOTS	SUPPLIERS	OTHER CREDITORS	TOTAL
1	Abeaseman Community Day Senior High School	-	-		-
2	Akumfi Ameyaw Senior High School	16,666.70	78,607.31		95,274.01
3	Amantin Senior High School	-	-	-	-
4	Atebubu College of Education	73,659.55	107,096.60		180,756.15
5	Atebubu Senior High School	-	15,210.65		15,210.65
7	Bassa Senior High School	-	-		-
8	Busunya Senior High School	-	-	-	-
9	Guakro Effah Senior High School	-	29,504.40		29,504.40
10	Jema Senior High School	-	36,690.00		36,690.00
11	Kajaji Senior High School	-	86,157.12		86,157.12
12	Kesse Basahyia Senior High School	1,703.00	3,333.52		5,036.52
13	Kintampo Senior High School	-	-		-
14	Krobo Senior High School	-	-		-
15	Kwabre Senior High School	-	15,000.00		15,000.00
16	Kwame Danso Senior High Tech. School	-	-	-	-
17	Kwarteng Ankomah Senior High School	-	43,187.00		43,187.00
18	Mount Camel Senior High School	-	-		-
19	Nkoranza Senior High/Technical School	-	7,100.00		7,100.00
20	Nkoranza Technical Institute	-	52,130.00		52,130.00
21	Osei Bonsu Senior High School	-	38,463.00		38,463.00
22	Prang Senior High School	-	-		-
23	Shalom Special School - Nkoranza	-	-		-
24	St Francis Seminary Senior High School	-	-		-
25	Techiman Senior High School	923.35	142,793.46		143,716.81
26	Tuobodom Senior High School	-	-	-	-
27	Yeboah Asuama Senior High School	-	42,098.21		42,098.21
28	New Longoro Senior High School	-	-		-
29	Gyarko Community Day Senior High School	-	-		-
30	Yeji Senior High School	-	-		-
31	New Konkrompe Senior High School	-	66,138.78		66,138.78
	Total	92,952.60	763,510.05		856,462.65

CENTRAL REGION

NO.	NAME OF INSTITUTION	STUDENT CREDITOTS	SUPPLIERS	OTHER CREDITORS	TOTAL
1	Abaasa Technical Institute		91,071.25		91,071.25
2	Abakrampa Senior High/Tech School	-	13,257.10	-	13,257.10
3	Abiadze State College	-	17,356.00	-	17,356.00
4	Aburaman SHS		118,448.11		118,448.11

5	Adankwaman SHS		98,434.26		98,434.26
6	Adisadel College		754,757.55		754,757.55
7	Aggrey Mem. Zion Sch.		1,593,977.37		1,593,977.37
8	Agona Fankobaa SHS	-	4,385.00	-	4,385.00
9	Akyin SHS		45,086.29		45,086.29
10	Apam SHS		877,562.18		877,562.18
11	Assin Manso		678,525.65		678,525.65
12	Assin North SHS		95,357.75		95,357.75
13	Assin Nsuta SHS		332,807.24		332,807.24
14	Assin State College		119,887.15		119,887.15
15	Asuansi Technical Institute		56,975.10		56,975.10
16	Bawjiase S.H.S	-	73,418.10		73,418.10
17	Besease Senior High School		90,000.89		90,000.89
18	Boa Amponsem SHS		119,456.69		119,456.69
19	Brakwa SHTS	-	29,857.76	-	29,857.76
20	Cape Coast School for the Deaf		185,816.10		185,816.10
21	Diaso SHS		163,986.55		163,986.55
22	Dunkwa SHS Technical		453,066.74		453,066.74
23	Edinaman Senior High School		822,555.42		822,555.42
24	Effutu SHS		203,176.24		203,176.24
25	Eguafo Abrem Senior High School		168,137.25		168,137.25
26	Ekumfi T.I. Ahmadiyya Senior High School		77,999.97		77,999.97
27	Enyan Ddenkyira Senior High Technical		330,377.03		330,377.03
28	Fettehamn SHS		11,065.00		11,065.00
29	Ghana National College		485032.8	54,435.16	539,467.96
30	Gyaase SHS		222,195.85		222,195.85
31	Hemang Senior High Technical School		217,823.65		217,823.65
32	Holy Child School		705,439.78	-	705,439.78
33	Komenda College of Education		1,149,776.90	1,810,589.40	2,960,366.30
34	Komenda Senior High Ttechnical School		110,725.65		110,725.65
35	Kwanyako SHS	-	139,319.93	-	139,319.93
36	Kwegyir Aggrey Senior High School		118,667.60		118,667.60
37	Mando Senior High Technical Senior		17,440.00		17,440.00
38	Mankessim SHS		712,993.21		712,993.21
39	Mazano SHS		210,396.26		210,396.26
40	Methodist Senior High School		215,570.58		215,570.58
41	Mfanstipim School		971,327.82	30,210.67	1,001,538.49
42	Mfantsiman Girls Senior High School		170,902.40		170,902.40
43	Moree Senior High Technical		29,297.16		29,297.16
44	Namanwora Community SHS	-	6,132.00	-	6,132.00
45	Nsaba Presby SHS	-	346,135.21	-	346,135.21
46	Nyakrom SHTS	-	404,377.03		404,377.03
47	Nyankumasi Ahenkro SHS		235,552.05		235,552.05
48	Obiri Yeboah Senior High Technical		251,563.72		251,563.72
49	Odoben SHS		132,573.00		132,573.00
50	Oguaa Senior High (Tech) School		138,259.08		138,259.08
51	Ogyeedom Community SHTS		1,077.00		1,077.00
52	Ola College of education		19,920.73	661690.31	681,611.04
53	Potsin T.I Ahmadiyya SHS		335,008.15		335,008.15
54	Senya S.H.S	-	119,887.15	-	119,887.15
55	Siddiq SHS	-	106,885.61		106,885.61
56	Swedru School of Business	-	1,539,609.47	-	1,539,609.47
57	Swedru Snr. High Sch.	-	2,516.28	-	2,516.28
58	Twifo Praso	25,467.15	47,324.80		72,791.95
59	University Practice Snr High School		566,874.57		566,874.57
60	Wesley Girls Senior High School		13,837.10		13,837.10
	Total	25,467.15	17,371,244.28	2,556,925.54	19,953,636.97

EASTERN REGION

NO.	NAME OF INSTITUTION	STUDENT CREDITORS	SUNDRY CREDITORS	OTHER CREDITORS	TOTAL
		GH¢	GH¢	GH¢	GH¢
1	Abetifi Technical Institute, Abetifi	570.86	71,277.35	-	71,848.21
2	Abuakwa State College-Kibi	7,000.89	-	-	7,000.89
3	Aburi Girl's Snr High Sch-Aburi	53,013.65	64,290.70	1,034.20	118,338.55
4	Achiase Snr High Sch-Achiase	8,244.92	175,836.91	-	184,081.83
5	Adjena Snr High Tech. Sch-Adjena	2,073.74	154,250.37	150.00	156,474.11
6	Adonten Snr. High Sch-Aburi	47,077.19	98,435.23	-	145,512.42
7	Akim Aperade Snr High School	59.54	189.51	-	249.05
8	Akim Swedru Snr High Sch	41,646.67	39,833.20	-	81,479.87
9	Akokoaso Snr High Sch, Akokoaso	-	40,694.00	22,667.40	63,361.40
10	Akro Snr High Sch- Odumase	31.16	108,073.50	31,799.49	139,904.15
11	Akroso Snr High/Tech Sch- Akim Akroso	613.80	424,756.16	-	425,369.96
12	Akuse Meth Sec. Tech School	16,065.21	67,872.00	-	83,937.21
13	Akwamuman Snr High Sch-Akosombo	32,235.22	13,844.83	1,890.00	47,970.05

14	Akwatia Technical Institute-Akwatia	12,424.52	436,719.15	358.26	449,501.93
15	Amankwakrom Fisheries & Agric Tech. Inst.-	-	-	60,164.00	60,164.00
16	Anglican Snr High Tech Sch-Kwabeng	33,027.05	70,539.49	-	103,566.54
17	Anum Presby Snr High Sch-Anum	9,237.02	212,731.45	66,319.20	288,287.67
18	Apeguso Snr High Sch-Apeguso	3,446.10	58,644.43	1,050.00	63,140.53
19	Asafo Akim Snr High Sch-Asafo Akim	630.00	14,340.00	-	14,970.00
20	Asamankese Snr High Sch-Asamankese	-	667,126.37	-	667,126.37
21	Asesewa Snr High Sch-Asesewa	16,838.66	49,620.00	-	66,458.66
22	Asuom Snr High Sch-Asuom	26,804.21	37,229.00	10,141.20	74,174.41
23	Attafua Snr High Tech.-Akim Oda	9,354.20	66,726.32	-	76,080.52
24	Atweaman Snr High Sch-Akim Manso	6,957.62	261,355.39	-	268,313.01
25	Ayirebi Snr High Sch- Ayirebi	-	18,129.43	-	18,129.43
26	Benkum Snr High Sch-Larteh	-	151,959.36	21,925.00	173,884.36
27	Bepong Senior High School	-	293,379.43	75.00	293,454.43
28	Boso Snr High Tech. Sch-Boso	6,695.78	118,475.23	-	125,171.01
29	Comm. Health Nursing Training Sch - Akim Oda	137,082.29	139,198.72	-	276,281.01
30	Demonstration Sch. for the Deaf-Mampong	-	106,907.01	-	106,907.01
31	Donkorkrom Agric Snr High Sch	4,677.88	40,761.98	-	45,439.86
32	Fodoa Snr High School	26.23	33,937.99	3,980.10	37,944.32
33	Ghana Snr High Sch-Koforidua	94,439.06	756,316.00	250,357.81	1,101,112.87
34	H'Mount Senai Snr High Sch-Akropong	14,393.13	134,504.86	-	148,897.99
35	Islamic Girl's Snr High Sch- Suhum	-	0.01	281.30	281.31
36	J.G. Knol Voc/Tech Sch-Adukrom	118.60	42,711.74	-	42,830.34
37	Kade Snr High Tech Sch-Kade	31,424.00	4,855.00	-	36,279.00
38	Kibi Snr High Tech. Sch-Kibi	16,257.10	158,466.98	-	174,724.08
39	Klo Agogo Snr High Sch-Agogo	258.00	43,628.90	-	43,886.90
40	Koforidua Snr High Tech Sch-Koforidua	29,081.73	145,941.75	4,685.00	179,708.48
41	Koforidua Tech. Institute-Koforidua	26,814.62	198,439.91	-	225,254.53
42	Krobo Girl's Presby Snr High Sch-Odumase	18,669.57	20,656.29	22,576.11	61,901.97
43	Kwahu Ridge Snr High Sch-Obo Kwahu	11,472.51	326,716.07	-	338,188.58
44	Kwahu Tafo Snr High Sch-	109.33	157,105.39	-	157,214.72
45	Kwaobaah Nyanoah Com'ty Day Snr High Sch	10,253.00	44,594.00	-	54,847.00
46	Maame Krobo Day Snr High School	217.50	-	-	217.50
47	Mangoase Snr High Sch	-	154,448.11	187.00	154,635.11
48	Manya Krobo Snr High Sch-Odumase	34,569.42	682,819.96	-	717,389.38
49	Methodist College of Edun - Akim Asene- Aboabo	112,012.22	245,191.20	5,558.78	362,762.20
50	Methodist Girl's Snr High Sch-Mamfe	186,995.14	91,819.00	10,390.00	289,204.14
51	Methodist Snr High Sch-Oyoko Koforidua	80,767.44	-	243,964.40	324,731.84
52	Mpraeso Snr. High School	75,630.06	17,872.79	-	93,502.85
53	MT. Mary College of Education-Somanya	164,771.75	135,880.72	-	300,652.47
54	New Abirim/Afosu Snr High Sch	-	33,851.94	-	33,851.94
55	New Juaben Snr High Sch-Koforidua	19,412.36	65,552.86	-	84,965.22
56	New Nsutam Snr High Sch- Nsutam	2,267.13	-	-	2,267.13
57	Nifa Snr High Sch-Adukrom	19,296.41	60,816.00	-	80,112.41
58	Nkawkaw Snr High Sch	18,560.90	49,985.18	1,400.00	69,946.08
59	Nkwatia Presby Snr High Sch	1,824.50	775,664.76	-	777,489.26
60	Nsaba Diaspora Girl's Snr High Sch-Obodan	-	100,991.89	-	100,991.89
61	Nsawam Snr High Sch-Nsawam	8,683.80	29,364.62	-	38,048.42
62	Oda Snr High Sch-Akim Oda	28,385.43	748,996.35	-	777,381.78
63	Ofori Panin Snr High Sch-Kukurantumi	53,899.35	16,920.85	-	70,820.20
64	Okupeman Snr High Sch-Akropong	13,565.96	229,330.90	-	242,896.86
65	Oti Boateng Snr High Sch-Koforidua	12,063.60	808,904.27	-	820,967.87
66	Pope John Snr High Sch-Koforidua	6,915.40	364,510.80	-	371,426.20
67	Presby College of Education Abetifi Kwahu	-	-	5,659.17	5,659.17
68	Presby College of Education-Akropong	78,336.95	-	-	78,336.95
69	Presby College of Education-Kibi	-	310,644.30	-	310,644.30
70	Presby Snr High Sch-Mampong	61,034.00	731,406.83	-	792,440.83
71	Presby Snr High Sch-Adeiso	5,005.55	21,860.00	-	26,865.55
72	Presby Snr High Sch-Begoro	10,712.00	2,853.02	-	13,565.02
73	Presby Snr High Sch-Kwahu Abetifi	8,539.70	18,864.00	-	27,403.70
74	Presby Snr High Sch-Osino	7,609.48	5,491.20	-	13,100.68
75	Presby Snr High Tech. Sch-Aburi	5,656.18	187,160.60	-	192,816.78
76	Presby Snr High Tech. Sch-Adukrom	-	59,975.40	-	59,975.40
77	Presby Snr High Tech. Sch-Krabo Coalta	3,381.00	214,343.40	-	217,724.40
78	Presby Snr High Tech. Sch-Larteh	3,008.51	142,560.00	-	145,568.51
79	Presby Women College of Education-Aburi	-	273,391.22	540.00	273,931.22
80	S.D.A Snr High Sch-Akim Sekyere	-	82,439.34	-	82,439.34
81	S.D.A Snr High Sch-Asokore-Koforidua	1,300.00	50,853.50	174.00	52,327.50
82	S.D.A. College of Education - Asokore	-	1,708,792.35	55,171.43	1,763,963.78
83	Salvation Army Snr High Sch-Akim Wenchi	60,566.56	-	-	60,566.56
84	Saviour Snr. High Sch-Osiem	-	41,936.68	-	41,936.68
85	Sec/ Tech. Sch for the Deaf- Akuapim Mampong	7,763.00	-	-	7,763.00
86	ST. Dominic Snr High Tech.-Pepease	1,508.36	184,666.65	-	186,175.01
87	ST. Fidelis Snr High Sch-Tease	6,182.46	84,354.80	4,408.50	94,945.76
88	ST. Francis Snr High Tech-Akim Oda	7,157.45	124,761.12	-	131,918.57

89	St. Joseph Tech. Inst.-Kwahu Tafo	5,410.00			5,410.00
90	ST. Martins Snr High Sch-Nsawam	8,627.98	91,998.38		100,626.36
91	ST. Mary Girl's Voc/Tech. Inst.-Adeemmra	27.52			27.52
92	ST. Mary's Vocational Training Inst - Asamankese	4,127.00	-	-	4,127.00
93	ST. Michael Snr High Sch-Akoase	394.90	7,285.00		7,679.90
94	ST. Pauls Senior High School- Asakraka	29,552.33	6.99		29,559.32
95	ST. Paul's Tech. Inst.-Kukuruantumi	496.00	101,294.48	7,800.00	109,590.48
96	ST. Peter's Snr High Sch-Nkwatia	15,360.40	169,087.00	7,569.55	192,016.95
97	ST. Roses Snr High Sch-Akwatia	13,591.36	151,483.00		165,074.36
98	ST. Stephen's Snr High/Tec Sch-Asiakwa	16,142.69	54,830.60		70,973.29
99	St.. Thomas Snr High/ Tech Sch-Asamankese	-	28,381.60	-	28,381.60
100	Suhum Presby Snr High Sch-Suhum	8,579.12	48,592.50		57,171.62
101	Suhum Snr High Tech. Sch-Suhum	48,454.95	332,899.29		381,354.24
102	Takrowase Senior High School	199.00	7,107.40		7,306.40
103	Unit School for the Deaf-Kofofidua	-	24,975.94	1,100.00	26,075.94
104	W.B.M Snr High Sch-Old Tafo		95,024.28	0.52	95,024.80
105	Yilo Krobo Snr High Sch-Somanya	1,506.20	88,806.70	-	90,312.90
	Total	1,989,194.08	16,132,121.18	843,377.42	18,964,692.68

GREATER ACCRA REGION

NO.	NAME OF INSTITUTION	SUPPLY CREDITORS	STUDENT CREDITORS	OTHER CREDITORS	TOTAL
1	Accra Academy	-	199.78	74,265.28	74,465.06
2	Accra College of Education	-	207,973.41	487,642.07	695,615.48
3	Accra High School		2,710.50		2,710.50
4	Accra Girls Senior High School	35,912.93	15,458.42	-	51,371.35
5	Accra Technical Training Centre	208,975.34	-	-	208,975.34
6	Accra Wesley Girls Senior High School	-	-	70,160.00	70,160.00
7	Achimota Basic School	-	-	22,071.60	22,071.60
8	Achimota Senior High School	187,867.15	75,777.79	1,570.08	265,215.02
9	Ada College of Education	-	42,946.01	21,351.81	64,297.82
10	Ada Senior High School	-	2,826.50	-	2,826.50
11	Ada Technical Institute	63,485.72	-	-	63,485.72
12	Adzen Kotoku Senior High School	-	-	190.00	190.00
13	Amasaman Senior High School	26,528.95	-	-	26,528.95
14	Ashaiman Senior High School	82,825.25	-	-	82,825.25
15	Chemu Senior High School		17,469.00	43,593.45	61,062.45
16	Dzorwulu Special School	-	-	3,306.68	3,306.68
17	Ebenezer Senior High School	-	32.20	92,304.16	92,336.36
18	Ghanata Senior High School	49,509.90	6,293.11	-	55,803.01
19	Kinbu Senior High Technical School	-	-	24,424.27	24,424.27
20	Kpone Community Senior High School	-	384.74	52,841.50	53,226.24
21	Kwabanya Community Senior High School	-	10,000.00	3,758.25	13,758.25
22	Labone Senior High School	103,781.20	-	-	103,781.20
23	Lashibi Community Senior High School	39,534.68	-	-	39,534.68
24	Ningo Senior High School	109,734.81	1,809.06	-	111,543.87
25	Nungua Senior High School	-	60,357.70	59,921.44	120,279.14
26	O'reilly Senior High School	31,962.40	2,621.90	-	34,584.30
27	Osudoku Senior High School	147,940.00	-	-	147,940.00
28	Our Lady of Mercy Senior High School	53,409.00	1,025.00	9,603.43	64,037.43
29	Prampram Senior High School	72,293.70	3,827.00	-	76,120.70
30	Presbyterian Senior High School, La	103,397.75	-	-	103,397.75
31	Presbyterian Senior High School, Tema	114,664.72	-	-	114,664.72
32	Presbyterian boys Secondary School, Legon		20,751.59	62,242.24	82,993.83
33	St. Mary's Senior High School	22,012.80	11,276.00	11,343.91	44,632.71
34	St. John's Grammer Senior High School	33,640.00	2,665.97	-	36,305.97
35	St. Thomas Aquinas Senior High School	141,175.50	4,622.06	-	145,797.56
36	Tema Secondary School	139,500.05	169,785.90	-	309,285.95
37	Tema Methodist Day Senior High School	83,910.00	1,859.53	32,625.00	118,394.53
38	Tema Technical Institute	179,994.67	5,401.42	-	185,396.09
39	Tema Manhean Senior High/Technical School	-	847.70	87,026.40	87,874.10
40	Teshie Technical Training Centre	-	-	4,164.83	4,164.83
41	Tetteh Ocloo State School for the Deaf	-	1,781.50	64,520.00	66,301.50
42	Wesley Grammer School, Accra	-	2,903.20	76,178.24	79,081.44
43	West Africa Senior High School	-	2,430.00	122,802.85	125,232.85
	Total	2,032,056.52	676,036.99	1,427,907.49	4,136,001.00

NORTH EAST REGION

NO.	NAME OF INSTITUTION	STUDENT CREDITORS	OTHER CREDITORS	SUPPLIERS	TOTAL
1	Bunkpurugu Senior High School	-	-	189,932.10	189,932.10
2	Chereponi Senior High School	-	57,754.40	-	57,754.40
3	Gambaga Girl Senior High School	-	-	-	-
4	Nalerigu Senior High School	-	-	-	-
5	Napkanduri Business Senior High School	14,532.50	15,127.08	25,829.98	55,489.56

6	Walewale Senior High/Technical School	-	-	-	-
7	Walewale Vocational/ Technical Institute	-		71,592.57	71,592.57
8	Yagaba Technical School	13,043.20	10,000.00	30,764.02	53,807.22
9	Sakogu Senior High/Technical School	-	-	425.00	425.00
10	Langbinsi Senior High School	-	80.00		80.00
11	Janga Senior High School			1,820.00	1,820.00
12	Wulugu Senior High Schhol				-
13	Gambaga College of Education				-
Total		27,575.70	82,961.48	320,363.67	430,900.85

NORTHERN REGION					
NO.	NAME OF INSTITUTION	STUDENT CREDITORS	OTHER CREDITORS	SUNDRY CREDITORS	TOTAL
1	Ambariya Senior High School	-	12,885.60	147,903.40	160,789.00
2	Business Senior High School	-	1,089.00	55,607.08	56,696.08
3	Bimbilla Senior High School	-	3,839.00	21,706.60	25,545.60
4	Dabopka Technical Institute	-	-	-	-
5	Dagbon State Technical Senior High School	-	7,113.25	99,917.21	107,030.46
6	E.P Senior High School	-	-	124,078.80	124,078.80
7	Ghana Senior High School	-	-	96,272.40	96,272.40
8	Gushegu Senior High School	-	-	150,608.82	150,608.82
9	Kalpohin Senior High School	-	-	43,465.00	43,465.00
10	Karaga Senior High School	-	-	-	-
11	kpandai Senior High School	-	-	154,859.04	154,859.04
12	Kumbungu Senior High School	-	-	13,884.00	13,884.00
13	Northern School of Business Studies	-	-	-	-
14	Pong Tamale Senior High School	-	-	102,730.44	102,730.44
15	Presbyterian Senior High School	-	-	100,107.83	100,107.83
16	Sang Community Day SHS	-	4,040.00	52,147.81	56,187.81
17	Savelugu School for the Deaf	-	-	55,507.24	55,507.24
18	Savelugu Senior High School	-	-	62,771.68	62,771.68
19	St Charles Minor Seminary School	-	-	78,390.14	78,390.14
20	St Joseph Technical School	-	91,630.00	25,161.24	116,791.24
21	Tamale Girls Senior High School	-	34,556.91	-	34,556.91
22	Tamale Islamic Science Senior High School	-	-	130,112.95	130,112.95
23	Tamale Senior High School	-	-	1,988,609.61	1,988,609.61
24	Tatale EP Agric Senior High School	-	-	124,078.80	124,078.80
25	Tolon Senior High School	85,033.89	-	-	85,033.89
26	Wapuli Community Day Senior School	-	24,583.21	-	24,583.21
27	Wulensi Senior High School	-	-	60,590.40	60,590.40
28	Yendi Senior High School	-	-	322,656.63	322,656.63
29	Yumba Special School	-	3,744.00	-	3,744.00
30	Zabzugu Senior High School	-	-	47,660.18	47,660.18
31	Tamale Technical Institute	-	-	-	-
32	Kasuliyili Senior High School	-	37,540.00	-	37,540.00
33	Vitting Senior HighSchool	-	-	47,797.39	47,797.39
34	Bagabaga College of Education	1,369,591.51	-	-	1,369,591.51
35	Tamale College of Education	1,287,794.19	100.00	1,100,009.74	2,387,903.93
36	E.P. College of Education	5,192.60	1,183,491.55	40,562.09	1,229,246.24
37	St. Vincent College of Education	-	166,032.00	522,806.00	688,838.00
Total		2,747,612.19	1,570,644.52	5,770,002.52	10,088,259.23

OTI REGION

NO.	NAME OF INSTITUTION	STUDENT CREDITORS	SUPPLIERS	OTHER CREDITORS	TOTAL
1	Ahamansu Islamic Senior High School, Ahamansu		81,631.94	4,816.00	86,447.94
2	Asukawkaw Senior High School, Asukawkaw	870.00	98,490.21		99,360.21
3	Baglo Ridge Senior High Tech. Sch, Baglo-Buem		3,891.15		3,891.15
4	Bowiri Community SHT Sch. Bowiri - Kwamekrom	288.82	29,532.31		29,821.13
5	Bueman Senior High School, Jasikan		62,807.00		62,807.00
6	Dambai College of Education, Dambai			101,554.73	101,554.73
7	Dodi Papase SHT School, Dodi Papase	6,677.90		16,185.00	22,862.90
8	Fr. Dogli Memorial Technical Inst, New Ayoma	2,000.00		106,860.19	108,860.19
9	Kadjebi Asato Senior High School, Kadjebi			41,484.90	41,484.90
10	Kete-Krachi Senior High Technical School		96,772.70		96,772.70
11	Kpassa Senior Hight Technical School, Kpassa		62,469.26	9,000.00	71,469.26
12	Kyabobo Girls' School, Nkwanta			3,500.00	3,500.00
13	Likpe Senior High School, Likpe-Mate	6,104.27	32,234.87		38,339.14
14	Nchumuru Community SHS, Chunderi		10,986.45		10,986.45
15	Nkonya Senior High School, Nkonya	24,174.70	37,534.83	1,548.20	63,257.73
16	Nkwanta Community Senior High Technical Sch.	62,620.89			62,620.89
17	Nkwanta Senior High School, Nkwanta			113,488.73	113,488.73
18	Ntruboman Senior High School, Brewaniase			266,865.74	266,865.74
19	Okadjakrom Senior High Technical School		31,272.76		31,272.76

20	Oti Seenior Technical School, Dambai		129,730.30		129,730.30
21	St. Mary's Seminary Senior High School, Lolobi		5,300.00		5,300.00
22	Tapaman SHT School, Tapa-Abotoase		34,364.96		34,364.96
23	Worawora Senior High School, Worawora		59,165.71		59,165.71
24	Yabram Community SHS, Yabran-Dambai	5,616.00	12,642.00		18,258.00
	Totals	108,352.58	788,826.45	665,303.49	1,562,482.52

SAVANNAH REGION

NO.	NAME OF INSTITUTION	STUDENT CREDITORS	OTHER CREDITORS	SUNDRY CREDITORS	TOTAL
1	Bamboi Community Day Senior High	-	-	1,848.00	1,848.00
2	Buipe Technical/Vocational Senior High School	-	-	52,877.06	52,877.06
3	Damongo Senior High School	-	-	62,124.32	62,124.32
4	Ndewura Jakpa Senior High Technical School	-	-	78,520.86	78,520.86
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	-	-	90,352.48	90,352.48
9	Bole Senior High School	823.28	-	176,520.76	177,344.04
10	Buipe Senior High School	-	-	52,877.06	52,877.06
11	T.I Ahmadiyya Senior High School	-	-	301,303.88	301,303.88
12	Daboya Comm. Day Senior High School	-	-	82,896.70	82,896.70
13	Mpaha Community Day Senior High School	-	12,200.00	-	12,200.00
Total		823.28	12,200.00	911,205.12	924,228.40

UPPER EAST REGION

NO.	NAME OF INSTITUTION	STUDENTS CREDITORS	OTHER CREDITORS	TOTAL
1	Zorkor Senior High School	-	35,600.00	35,600.00
2	Bolgatanga Technical Institute	-	475,833.80	475,833.80
3	Bolgatanga Girls' Senior High School	-	442,410.80	442,410.80
4	Zuarungu Senior High School-Bolgatanga	-	147,822.33	147,822.33
5	Zamse Senior High/Technical School	-	391,609.48	391,609.48
6	Binduri Community Senior High School	-	72,000.00	72,000.00
7	Tempane Senior High School	-	319,938.54	319,938.54
8	Zebilla Senior High Technical School	-	148,367.20	148,367.20
9	Bawku Senior High Technical School	-	183,743.90	183,743.90
10	Bawku Technical Institute	-	136,832.00	136,832.00
11	Bawku Senior High School	-	132,468.54	132,468.54
12	Gbewaa College Of Education	802,873.86	81,900.96	884,774.82
13	Kongo Senior High School	-	219,409.19	219,409.19
14	Gowrie Senior High Technical School	-	34,796.15	34,796.15
15	Kusanaba Senior High School	-	138,398.20	138,398.20
16	St. John's Interated Senior High/ Technical School- (Special)	-	227,179.25	227,179.25
17	Sandema Senior High School	-	568,185.00	568,185.00
18	Fumbisi Senior High/ Agric. School	-	69,245.60	69,245.60
19	O.L.L Girl's Senior High School	-	408,271.80	408,271.80
20	Sirigu Interated Senior High School	-	327,129.82	327,129.82
21	Paga Senior High School	-	72,354.11	72,354.11
22	Chiana Senior High School	-	235,553.75	235,553.75
23	Sandema Senior High / Technical School	-	388,203.66	388,203.66
24	St. Bernadette's Techical Institute	-	80,412.40	80,412.40
25	Navrongo Senior High School	-	370,101.00	370,101.00
26	Awe Senior High / Technical School	-	121,125.09	121,125.09
27	Mirigu Senior High School	-	-	-
28	Notre Dame Seminary-Senior High	-	65,565.00	65,565.00
29	St. John Bosco's College of Education,Navrongo	-	116,788.72	116,788.72
30	Gbeogo School For The Deaf	-	38,640.00	38,640.00
31	Bongo High Senior School	-	343,535.23	343,535.23
32	Bolgatanga Senior High School	-	138,679.86	138,679.86
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	-	31,860.00	31,860.00
40	Presbyterian Nurses Training College, Bawku	-	-	-
41	Kusanaba Vocational Training Insti.	-	5,919.00	5,919.00
42	Nabango Sen. High School	-	17,300.00	17,300.00
43	Youth Leadership Training Inst. Sandema	-	66,253.55	66,253.55
44	Garu Community Day Senior High School	-	49,774.80	49,774.80

45	Bongo Community Dev't Vocational Institute	-	2,400.00	2,400.00
	Total	802,873.86	6,705,608.73	7,508,482.59

UPPER WEST REGION

NO.	NAME OF INSTITUTION	SUNDRY CREDITORS	STUDENTS CREDITORS	OTHER CREDITORS	TOTAL
1	Wa School for the Deaf	121,214.60	-	220,168.29	341,382.89
2	Queen of Peace Senior High School, Nadowli	51,448.77	-	81,165.63	132,614.40
3	Lassia Tuolu Senior High School, Lassia	1,736.96		175,522.87	177,259.83
4	NJA College of Education, Wa			861,399.37	861,399.37
5	McCoy College of Education, Nadowli	165,192.96	281,704.50	21,404.57	468,302.03
6	Wa Methodist School for the Blind	51,759.00	-	65,383.93	117,142.93
7	Kanton Senior High School, Tumu			4,653.87	4,653.87
8	Tumu Senior High/Technical School, Tumu			306,413.10	306,413.10
9	Hilla Liman Senior High School, Gwollu	76,062.68		26,685.00	102,747.68
10	Tumu College of Education, Tumu	163,101.30	5,753.19	152,546.74	321,401.23
11	Lawra Senior High School	158,749.98	198.00	52,592.87	211,540.85
12	Ko Senior High School, Nandom			49,092.97	49,092.97
13	Jirapa Senior High School, Jirapa	454,347.00		192,018.00	646,365.00
14	Wa Technical Institute, Wa	50,647.00	-	165,681.84	216,328.84
15	Wa Senior High Technical School, Wa	-	-	269,122.38	269,122.38
16	Daffiama Senior High School, Daffiama	119,916.32		158,887.82	278,804.14
17	Eremon Senior High Technical School, Eremon	502,852.69	183.40		503,036.09
18	Piina Senior High School, Piina				
19	Nandom Senior High School, Nandom	49,321.00	-	147,674.27	196,995.27
20	Wa Senior High School, Wa	207,584.59		720,844.85	928,429.44
21	T.I. Ahmadiyya Senior High School, Wa			389,888.58	389,888.58
22	Islamic Senior High School, Wa	24,614.60	-	152,595.97	177,210.57
23	Funsi Senior High School, Funsi	110,456.50	1,335.00	40,548.17	152,339.67
24	St. Basilide's Tech./Vocational Inst., Kaleo	70,900.00		123,739.47	194,639.47
25	Kaleo Senior High Technical School, Kaleo	-	-	193,755.51	193,755.51
26	Birifoh Senior High School, Birifoh	8,226.00	345.00	8,629.53	17,200.53
27	St. John Vocational/ Technical Institute	63,073.50	302.29	35,284.63	98,660.42
28	Holy Family Senior High School, Hamile	16,077.00	206.00	42,386.00	58,669.00
29	Ullo Senior High School, Ullo	416,924.00		8,634.00	425,558.00
30	Northern Star SHS, Wa	-	-	19,493.60	19,493.60
31	Loggu SHS, Wa	72,000.00	-	88,730.48	160,730.48
32	Jamait Al-Hidaya Islamic Girls SHS	48,324.64	460.00	118,761.64	167,546.28
33	Lambussie Community Day SHS	6,768.90		67,657.51	74,426.41
34	St. Augustine Senior High Technical School	7,013.80	-	33,424.11	40,437.91
35	St. Don Bosco Special School. Loho	5,330.00	-	-	5,330.00
36	Han Senior High School				
37	St Francis Girls' SHS-Jirapa			42,662.79	42,662.79
38	Takpo Senior High School	19,093.40		11,607.41	30,700.81
39	Nursing Training College, Wa	178,430.00	28,595.00	62,558.76	269,583.76
40	Nursing Training College, Lawra				
41	Midwifery and Nursing Training College, Nandom				
	Total	3,221,167.19	319,082.38	5,111,616.53	8,651,866.10

VOLTA REGION

No.	NAME OF INSTITUTION	STUDENT CREDITORS	SUPPLIERS	OTHER CREDITORS	TOTAL
1	Abor Snr. High School	4,441.12	124,010.00		128,451.12
2	Abutia Senior High/Technical School	2,108.00	108,092.29		110,200.29
3	Adaklu Senior High Sch		36,883.33		36,883.33
4	Adidome Senior High School	1,915.76	127,830.50		129,746.26
5	Afife Senior High School		26,747.00	150.00	26,897.00
6	Agate Senior High School	930.10	53,542.60		54,472.70
7	Agotime Senior High Sch	10,798.99			10,798.99
8	Akatsi Senior High / Technical School	34,462.90	421,938.85		456,401.75
9	AkomeSnr. High Tech. School	1,134.12	76,723.94		77,858.06
10	Alavanyo Senior High Technical School		113,523.13		113,523.13
11	Amedzofe Technical Institute		6,311.00	-	6,311.00
12	Anfoega Senior High School	1,019.56	42,105.68		43,125.24
13	AnloAfiadenyigbaSnr. High School	2,276.00	104,624.33	59,167.89	166,068.22
14	AnloAwomefia Senior High School		60,300.93	2,229.78	62,530.71
15	AnloSnr. High School	488.71	33,187.02		33,675.73
16	Anlo Technical Institute	10,923.43	151,029.91	7,000.00	168,953.34
17	AvatimeSenior High Sch		22,364.15	289.50	22,653.65
18	Ave Senior High School	4,620.20	255,816.43		260,436.63
19	Avenor Senior/High Tech. School		19,739.53		19,739.53
20	Aveyime Senior /Tech.High Sch.		96,683.38		96,683.38
21	AwudomeSnr. High School	19,703.76	143,842.16	-	163,545.92
22	Battor Senior High Sch.		26,560.20		26,560.20

23	Bishop Herman College	11,702.10	66,520.40		78,222.50
24	C.Y.O Tech/Voc. Institute		6,097.60		6,097.60
25	Comboni Vocational/Technical Sch.		3,180.00		3,180.00
26	Dabala Senior High/Tech Sch.	8,614.20	48,610.85		57,225.05
27	Dofor Senior High School	3,191.86	102,815.64		106,007.50
28	Dzodze – Penyi Senior High School	2,774.30	478,414.98		481,189.28
29	Dzolo Senior High School		35,396.20	1,229.40	36,625.60
30	E.P. College of Education, Amedzofe		109,180.42	29,576.18	138,756.60
31	E.P Technical/Vocational Institute	563.60	5,000.00		5,563.60
32	E.P. Senior High School, Hohoe	51,275.70	110,353.90	554.55	162,184.15
33	E.P.C. Mawuko Girls' Senior High Sch	21,172.75	403,034.63		424,207.38
34	Gbi Special School			1,027.70	1,027.70
35	Have Technical Institute	10,644.50	309,558.02		320,202.52
36	Jim BourtonMemo. Agric. Senior High School		75,211.53		75,211.53
37	Keta Senior High/Tech. School	9,868.30	106,005.09		115,873.39
38	Klikor Senior High / Technical School		109,876.01		109,876.01
39	Kpando Senior High School	12,053.60	124,247.32		136,300.92
40	KpedzeSnr. High School	2,317.42	192,523.06	59,357.81	254,198.29
41	Kpeve Senior High School		66,426.70		66,426.70
42	Mafi-Kumase Senior High/Tech School		34,152.94		34,152.94
43	Mawuli School		336,482.60	9,776.05	346,258.65
44	Nurses Training College Ho		136,266.02	584,490.16	720,756.18
45	OLA Girls' Senior High School	237,948.66	163,231.88	6,010.62	407,191.16
46	Peki College of Education	125,937.00		30,256.00	156,193.00
47	Peki Senior High Sch	18,512.99	140,667.06		159,180.05
48	Peki Senior High/Technical School	14,898.81	122,591.06	836.55	138,326.42
49	Shia Senior High Tech. School		26,856.75		26,856.75
50	Sogakope Senior High Sch.	4,959.55	62,299.40		67,258.95
51	Sokode Senior High/Technical		278,878.84		278,878.84
52	Some Senior High School		686,934.83		686,934.83
53	St. Catherine Senior High School		119,104.00		119,104.00
54	St. Francis College of Education	977,237.30	78,050.00		1,055,287.30
55	St. Paul's Senior High School	9,947.58	458,104.04		468,051.62
56	St. Teresa's College of Education			23,522.02	23,522.02
57	Tanyigbe Senior High School		100,562.07		100,562.07
58	TaviefeSnr. High School	10,204.76	259,012.97		269,217.73
59	Tongor Senior High Technical School	863.54	152,122.78	300.00	153,286.32
60	Tsiamé Senior High Sch	1,603.67	12,129.00	1,000.00	14,732.67
61	Tsito Senior High/Tech. School		262,706.69	3,440.64	266,147.33
62	Vakpo Senior High School		160,331.41		160,331.41
63	Vakpo Senior High Tech. School		156,684.12		156,684.12
64	Volo Senior High School		26,300.00		26,300.00
65	Volta School for the Deaf		281,485.44		281,485.44
66	Weta Senior High/Tech. School	2,161.00	5,744.18		7,905.18
67	Zion College	1,885.00	207,055.14	50.00	208,990.14
68	Ziope Senior High School	1,941.21	99,426.60		101,367.81
	Totals	1,637,102.05	8,771,488.53	820,264.85	11,228,855.43

WESTERN REGION					
NO.	NAME OF INSTITUTION	STUDENT CREDITORS	SUPPLY CREDITORS	OTHER CREDITORS	TOTAL
1	Adiembra Snr. High School	163,502.30	-	-	163,502.30
2	Ahantaman Girls' Snr. High School	-	8,024.50	-	8,024.50
3	Amenfiman Snr. High School	59,374.51	66,105.19	-	125,479.70
4	Annor Adjaye Snr. High School	-	43,468.08	-	43,468.08
5	Archbishop Porterr Girls' Snr. High	-	148,326.11	-	148,326.11
6	Asankrangwa Snr. High School	-	25,349.50	-	25,349.50
7	Asankrangwa Snr. High Tech. School	7,054.60	-	-	7,054.60
8	Axim Girls' Snr. High School	-	30,424.96	-	30,424.96
9	Baidoo Bonso Snr. High Tech. School	-	270,440.73	-	270,440.73
10	Benso Snr. High Tech. School	9,449.50	80,467.28	-	89,916.78
11	Bompeh Snr. High Tech. School	-	17,380.48	3,068.00	20,448.48
12	Bonzo Kaku Snr. High School	4.90	13,909.20	-	13,914.10
13	Catholic Special Vocational School	-	10,192.40	-	10,192.40
14	Charlotte Dolphyne Training Institute	-	6,636.27	-	6,636.27
15	Daboase Snr. High Tech. School	-	37,132.04	-	37,132.04
16	Diabene Snr. High Tech. School	-	353,860.03	205,784.60	559,644.63
17	Essiama Snr. High Tech. School	-	-	37,853.50	37,853.50
18	Fiaseman Snr. High School	40,548.79	-	74,405.03	114,953.82
19	Fijai Snr. High School	-	80,642.00	-	80,642.00
20	Ghana Snr. High Tech. School	46,785.20	76,658.57	-	123,443.77
21	Gwiraman Snr. High School	-	34,999.56	-	34,999.56
22	Half Assini Snr. High School	44,971.00	8,549.30	-	53,520.30
23	Holy Child Training College	-	214,594.27	36,223.23	250,817.50

24	Huni Valley Snr. High School	-	448,885.77	-	448,885.77
25	Kikam Technical Institute	-	15,600.00	-	15,600.00
26	Manso Amenfi Snr High School	-	8,700.00	-	8,700.00
27	Nkroful Agric. Snr. High School	10,174.62	-	50,158.10	60,332.72
28	Nsein Snr. High School	11,351.10	39,177.44	-	50,528.54
29	Prestea Snr. High Tech. School	-	95,254.58	-	95,254.58
30	Sekondi College	89,211.20	93,572.44	-	182,783.64
31	Sekondi Sch. for the Deaf, Inchaban	-	183,015.00	-	183,015.00
32	Sekondi Methodist Snr High School	17,164.00	59,206.17	-	76,370.17
33	Shama Snr. High School	10,621.69	15,129.72	-	25,751.41
34	St. Augustine's Snr. High School	2,545.59	-	220,531.40	223,076.99
35	St. John's Snr. High School	29,867.36	188,617.49	-	218,484.85
36	St. Mary's Boy's Snr. High School	-	-	16,502.00	16,502.00
37	Takoradi Snr. High School	-	50,171.79	-	50,171.79
38	Takoradi Technical Institute	3,038.00	83,803.89	-	86,841.89
39	Tarkwa Nursing and Midwifery Training College	224,655.85	-	-	224,655.85
40	Tarkwa Snr. High School	40,023.72	-	14,457.91	54,481.63
41	Twin City Special School	-	55,396.08	-	55,396.08
42	Uthman Bin Affan Islamic S.H.S	-	42,668.00	-	42,668.00
43	Youth Leadership & Skills Training Institute - Abura	-	29,759.60	-	29,759.60
	Total	810,343.93	2,936,118.44	658,983.77	4,405,446.14

WESTERN NORTH REGION

NO.	NAME OF INSTITUTION	STUDENT CREDITORS	SUPPLIERS CREDITORS	OTHER CREDITORS	TOTAL
1	Adjoafua Commercial Snr. High School		6,387.92		6,387.92
2	Asawinso Snr. High School	9,895.00		1,410.00	11,305.00
3	Bia Snr. High Tech. School	675.20		750.00	1,425.20
5	Bibiani Snr. High Tech. School	11,579.48	690.00	5,593.58	17,863.06
6	Bodi Snr. High School		4,020.03		4,020.03
7.3	Chirano Community Day SHS	803.50			803.50
8.6	Dadieso Snr. High School	-	-	18,994.50	18,994.50
9.9	Enchi College of Education	134,545.99	101,556.75	149,200.00	385,302.74
11.2	Juaboso Snr. High School	38,384.60		117,974.82	156,359.42
12.5	Nana Brentu Snr. High Tech. School		-	6,110.90	6,110.90
13.8	Nsawora Edumafua Snr High School		2,277.82		2,277.82
15.1	Queens Snr. High School	1,522.59		13,801.70	15,324.29
16.4	Sefwi Akontombra Snr. High School	500.00	38,775.00		39,275.00
17.7	Sefwi Bekwai Snr. High School	28,517.55			28,517.55
19	Sefwi Wiawso Snr. High School	2,009.50	3,163.25		5,172.75
20.3	Sefwi Wiawso Training College	72,715.77	1,194,128.62	338,028.77	1,604,873.16
21.6	St. Joseph Snr. High School	11,609.28	15,890.40	48,684.48	76,184.16
22.9	Nursing Training College, Sefwi Wiawso		213,292.33		213,292.33
24.2	College of Health , Sefwi Asafo		74,028.87	343,408.80	417,437.67
	Total	312,758.46	1,654,210.99	1,043,957.55	3,010,927.00

SUMMARY

No.	REGION	STUDENT CREDITORS	SUPPLIERS CREDITORS	OTHER CREDITORS	TOTAL
1	AHAFO REGION	62,139.38	523,703.12	-	585,842.50
2	ASHANTI REGION	831,428.73	8,805,836.21	-	9,637,264.94
3	BONO REGION	96,126.87	1,180,554.80	215,393.97	1,492,075.64
4	BONO EAST REGION	92,952.60	763,510.05	-	856,462.65
5	CENTRAL REGION	25,467.15	17,371,244.28	2,556,925.54	19,953,636.97
6	EASTERN REGION	1,989,194.08	16,132,121.18	843,377.42	18,964,692.68
7	GREATER ACCRA REGION	2,032,056.52	676,036.99	1,427,907.49	4,136,001.00
8	NORTH EAST REGION	27,575.70	82,961.48	320,363.67	430,900.85
9	NORTHERN REGION	2,747,612.19	1,570,644.52	5,770,002.52	10,088,259.23
10	OTI REGION	108,352.58	788,826.45	665,303.49	1,562,482.52
11	SAVANNAH REGION	823.28	12,200.00	911,205.12	924,228.40
12	UPPER EAST REGION	802,873.86	6,705,608.73		7,508,482.59
13	UPPER WEST REGION	3,221,167.19	319,082.38	5,111,616.53	8,651,866.10
14	VOLTA	1,637,102.05	8,771,488.53	820,264.85	11,228,855.43
15	WESTERN REGION	810,343.93	2,936,118.44	658,983.77	4,405,446.14
16	WESTERN NORTH REGION	312,758.46	1,654,210.99	1,043,957.55	3,010,927.00
	TOTAL	14,797,974.57	68,294,148.15	20,345,301.92	103,437,424.64

NATIONAL SUMMARY OF IRREGULARITIES

	AHAFO REGION	ASHANTI REGION	BONO REGION	BONO EAST REGION	CENTRAL REGION	EASTERN REGION	GREATER ACCPA REGION	NORTH EAST REGION	NORTHERN REGION	OTI REGION	SAVANNAH REGION	UPPER EAST REGION	UPPER WEST REGION	VOLTA REGION	WESTERN REGION	WESTERN NORTH	TOTAL	No. of Sch.
CASH IRREGULARITIES																		
Unsupported payments		40,325.59	37,800.00				96,972.10					37,882.51	201,333.89	13,827.50	22,515.10	27,000.00	477,556.69	19
Uncollected rent		11,790.00	9,325.00		114,649.32	34,264.00	122,882.15			25,358.00		3,620.00		22,078.00	35,898.67	48,649.00	426,514.14	47
Unrecovered staff advance			2,944.00		134,890.76		9,308.60						104,078.50	13,370.00			264,591.86	13
Unaccounted funds					204,438.21	23,580.00			11,996.00				8,794.16				248,808.37	9
Inability to access funds at Bank					218,222.66												218,222.66	4
Outstanding recoveries							166,710.30										166,710.30	1
Collection of unapproved fees						114,540.00											114,540.00	1
Lock up Funds with Defunct GN Bank													108,552.36				108,552.36	1
Misappropriation of funds			4,050.00		35,113.00	30,965.00		4,019.00				4,398.00					78,545.00	7
Payment of unjustified responsibility allowances			42,888.16														42,888.16	1
Violation of condition of study leave							41,771.04										41,771.04	1
Misapplication of funds												20,000.00			20,400.00		40,400.00	2
Payments for no work done																14,526.75	32,585.75	3
Overpayment to supplier					10,030.00	3,174.50											16,397.50	3
Unjustified payment of suppliers' carriage expenses		6,150.00														3,370.00	9,520.00	3
Sub total	-	58,265.59	96,707.16	-	717,343.95	206,523.50	437,644.19	4,019.00	11,996.00	25,358.00	-	65,900.51	444,010.91	49,275.50	76,813.77	93,545.75	2,287,803.83	115
Unpresented GCR booklets		3															3	1
PAYROLL IRREGULARITIES																		
Unearned salaries		92,448.96	25,440.06	37,321.71	146,908.56	67,948.22	86,637.02		17,407.88	25,175.43	14,196.03	29,346.19	90,855.17	19,288.47		9,072.62	662,046.32	50
Overpayment of salary			19,669.78		45,932.95									4,037.00			69,639.73	6
Sub total	-	92,448.96	45,109.84	37,321.71	192,841.51	67,948.22	86,637.02	-	17,407.88	25,175.43	14,196.03	29,346.19	90,855.17	23,325.47	-	9,072.62	731,686.05	56
CONTRACT IRREGULARITIES																		
Abandoned projects																		
Completed Project/ Assets not put to use																	9,847,455.45	5
Delayed projects	519,552.67																2,234,087.01	3
Sub total	519,552.67		-	-	-	-	-	-	-	-	-	-	13,499,796.86	-	-	-	14,019,349.53	10
PROCUREMENT & STORE IRREGULARITIES																		
Unreturned textbooks		248,733.00	12,530.00			221,580.00	136,290.00							272,980.00	27,360.00	95,700.00	1,014,973.00	39
Unaccounted Store items								11,530.26						57,185.00		37,105.00	105,820.26	7
Unaccounted Fuel										22,680.00							23,680.00	3
Sub total	-	248,733.00	12,530.00	-	-	221,580.00	136,290.00	11,530.26	-	23,680.00	-	-	-	330,165.00	27,360.00	132,805.00	1,144,473.26	49
TAX IRREGULARITIES																		
Unremitted Tax				1,510.24	68,514.30		109,850.21							1,577.13	20,982.26		202,434.14	12
Unwithheld Tax				355.00	11,287.01		2,943.92		14,933.16	4,054.15			4,324.70	8,908.71	19,490.83		66,297.48	23
Payment of tax penalty	6,000.00																6,000.00	1
Sub total	6,000.00	-	-	1,865.24	79,801.31	-	112,794.13	-	14,933.16	4,054.15	-	-	4,324.70	10,485.84	40,473.09	-	274,731.62	36
GRAND TOTAL	525,552.67	399,447.55	154,147.00	39,186.95	989,986.77	496,051.72	773,365.34	15,549.26	44,337.04	78,267.58	14,196.03	95,246.70	14,038,987.64	413,251.81	144,646.86	235,423.37	18,457,444.29	

APPENDIX 'E'

AHAFO REGION -SUMMARY OF IRREGULARITIES

No.	Name of Institutions	Payment of tax liability	Delayed project
1	Acherensua Senior High School	6,000.00	
2	Sankore SHS		519,552.67
Total		6,000.00	519,552.67
No. of School		1	1

ASHANTI REGION -SUMMARY OF IRREGULARITIES

No.	Name of Institutions	Unsupported payments	Unjustified payment of suppliers' carriage expenses	Outstanding rent	Unpresented GCRs	Unearned salaries	Uncompetitive procurements	Unreturned textbooks
1	Achinakrom SHS					5,661.03		
2	Adanwomase Senior High School							12,480.00
3	Adobewura Senior High School	15,036.59						
4	Adventist Girls SHS							9,940.00
5	Afua Kobi Ampem Girls' SHS					17,583.28		
6	Antoa Senior High School,							60,300.00
7	Bogwesango SHS						14,022.00	
8	Church of Christ SHS					9,626.20		
9	Dwamena Akenten Senior High School						16,882.00	
10	Ghana Muslim Mission Senior High Schools		1,800.00					
11	Gvamaa Pensan SHS/Tech. Sch.							7,770.00
12	Jachie Pramso SHS	5,795.00					53,718.00	
13	Kofi Agyei SHS/Tech. Sch.							8,703.00
14	Konadu Yiadom Catholic SHS			1,440.00				5,880.00
15	Kumasi Girls SHS			3,830.00				
16	Kumasi High School			2,430.00				
17	Kumasi Technical Institute							
18	Mankranso Senior High/Technical School	13,620.00						
19	Manso Adubia Senior High School					19,864.18		
20	Namong Senior High Technical School						27,659.66	
21	Okomfo Anokye Senior High School							64,800.00
22	Oppong Memorial Senior High School				3			
23	School of Dispensing Optics						16,500.00	
24	Sekyedumase Senior High School		4,350.00					31,850.00
25	SDA Senior High School, Bekwai							9,930.00
26	Seventh Day Adventist Senior							37,080.00
27	Simms Senior High School							
28	St. George Catholic Senior High Technical School, Kuntense	5,874.00				39,714.27		
29	St. Joseph Senior High Technical School			4,090.00				
Total		40,325.59	6,150.00	11,790.00	3	92,448.96	128,781.66	248,733.00
No. of School		4	2	4	1	5	5	10

APPENDIX 'E'

BONO REGION -SUMMARY OF IRREGULARITIES

No.	Name of Institutions	Unsupported payments	Revenue not accounted for	Collection of money with unapproved value books	Outstanding rent	Salary advances in excess of approved limit	Payment of unjustified responsibility allowances	Outstanding salary advance	Unjustified salary increase	Unearned salaries	Unaccounted for textbooks
1	Al-Faruq College of Education					42,588.16					
2	Chiraa Senior High School			624,589.24						1,622.68	
3	Don Bosco Technical Institute						4,003.55		19,669.78		12,330.00
4	Dormaa Vocational Institute				2,425.00			1,150.00			
5	Manji Agric Senior High School	37,800.00									
6	Mansen SHS		4,050.00							13,710.02	
7	Our Lady of Fatima				6,900.00			1,794.00			
8	SDA SHS-Sunyani									10,107.36	
Total		37,800.00	4,050.00	624,589.24	9,325.00	42,588.16	4,003.55	2,944.00	19,669.78	25,440.06	12,330.00
No. of School		1	1	1	2	1	1	2	1	3	1

APPENDIX 'E'

BONO EAST REGION -SUMMARY OF IRREGULARITIES

No.	Name of Institutions	Unearned Salaries	Un-remitted Tax	Un-deducted Tax	Uncompetitive procurements	Abandoned projects
1	Abeaseman Community SHS		-	355.00		
2	Atebubu SHS	29,218.85				
3	Busunya SHS					676,305.09
4	Guakro Effah SHS, Offuman					1,536,840.56
5	Kwame Danso Senior High School		958.29	-		
6	Mount Carmel Girl's SHS				7,357.80	2,736,659.05
7	New Kokrompe SHS				21,500.00	
8	Nkoranza Technical Institute					
9	St. Francis Seminary SHS					2,017,957.43
10	St. Francis Seminary SHS					
11	St. Francis Seminary/Senior High Sch.		551.95	-		
12	Techiman SHS	8,102.86				
13	Techiman SHS					
14	Tuobodom SHTS					
Total		37,321.71	1,510.24	355.00	28,857.80	6,967,762.13
No. of School		2	2	1	2	4

CENTRAL REGION - SUMMARY OF IRREGULARITIES

No	Name of Institutions	Uncollected rent	Unaccounted funds	Unrecovered staff advance	Inability to access funds at Bank	Misappropriation of Assessment fees	Overpayment to supplier	Litigation resulting from indebtedness	Non-competitive Procurement	Unearned Salaries	Overpayment of salary	Unwithheld Tax	Unremitted Tax
1	Aburaman Senior High School	2,510.00											
2	Adankwanan SHS										1,622.65		
3	Adisadel College -Cape Coast	13,425.00							103,645.37				5,016.92
4	Aggrey Memorial Zion SHS; Cape Coast									6,262.96			
5	Apaam Senior High School	3,204.42											
6	Boa Ampomsem Senior High School	19,734.00											
7	Cape Coast School for the Deaf and Blind					35,113.00							6,725.43
8	Cape Coast Technical Institute								34,314.60				
9	College of Comm. Health Nurses Training-Winneba			9,755.00									
10	College of Music Senior High School, Mozano		1,920.00				10,030.00				3,088.54	2,853.30	
11	Community Dev. Voc. Training Institute, Panfokrom	4,220.00			4,000.00					2,136.18		1,072.13	
12	Dunkwa Senior High Tech. School								50,074.00				
13	Dunkwa SHS									41,471.29			
14	Edinaman Senior High School		16,317.00										
15	Ekumfi T. I. Ahmadiyya SHS				44,246.43								
16	Enyan Abassa Technical School											3,900.48	1,676.43
17	Enyan Denkyira Senior High Technical											3,461.10	-
18	Fetteaman SHS									19,140.36			
19	Ghana National College, Cape Coast												54,435.16
20	Gomoa Senior High Technical School												
21	Junkwa Senior High School	5,700.00								5,619.22			
22	Komenda College of Education	11,273.00		93,155.76					192,149.89		12,000.95		
23	Komenda Senior High Tech. School									8,537.64			
24	Mozano Senior High School								10,174.00	2,368.83			660.36
25	National Vocation Training Institute -Biriwa	14,681.90			157,175.75								
26	National Vocation Training Institute- Gomoa Adaa	480.00	6,326.80										
27	Nsaba Presby SHS									16,801.73			
28	Nurses and Midwifery College Dunkwa										29,220.81		
29	Nurses and Midwifery College, Praso	13,755.00		7,800.00									
30	Obri Yeboah SHS									23,751.11			
31	Ogyeedom Community Senior High Tech. Sch.									12,188.53			
32	OLA Training College- Cape Coast	25,666.00	120,174.41	24,180.00									
33	Servya Senior High School				12,800.48								
34	Siddique SHS; Nyakrom									8,630.71			
35	Sr. Augustine's College, Cape Coast		59,700.00										
36	Swedru School of Business							1,539,609.47					
Total		114,649.32	204,438.21	134,890.76	218,222.66	35,113.00	10,030.00	1,539,609.47	390,357.86	146,908.56	45,932.95	11,287.01	68,514.30
No. of School		11	5	4	4	1	1	1	5	11	4	4	5

EASTERN REGION -SUMMARY OF IRREGULARITIES

N o.	Name of Institutions	Payment not accounted for	Overpayment to GTP Ltd	Uncollected Rent	Unaccounted rent	Collection of unapproved fees	Failure to return Free SHS Textbooks	Uneamed Salaries	Abandoned Projects
1	Abetifi Presby SHS						10,410.00		
2	Anum Apapam community Day						13,710.00		
3	Islamic Girls SHS, Suhum						26,010.00		
4	J. G Knol Voc/ Tech. Institute, Adukrom							2,214.90	
5	Kibi Snr High Tech. Sch-Kibi								
6	Koforidua Senior High Technical School- Koforidua			950.00					738,331.42
7	Kwahu Ridge SHS						10,920.00		
8	Methodist Girls SHS, Mamfe			8,704.00					
9	Mpraeso SHS						25,530.00		
10	New Juaben SHS-Koforidua			1,730.00					50,000.00
11	New Nsutam Senior High Technical School- New Nsutam								1,733,756.98
12	Nifa SHS- Akuapem-Adukrom							12,661.67	
13	Nkawkaw SHS						1,320.00		
14	Nkwatia Presbyterian SHS						22,950.00		
15	Nsawam SHS-Nsawam						25,290.00		
16	Nurses And Midwifery Training College- Koforidua				20,690.00	114,540.00			
17	Oda SHS, Oda			3,510.00					
18	Ofori Panin SHS, Tafo				10,275.00				
19	Pope John SHS & Minor Seminary			17,640.00				13,685.00	
20	Presby SHS- Larteh							19,090.69	
21	Presby SHS, Mampong- Akuapem							20,295.96	
22	Presby SHS, Osino			1,730.00					
23	Presbyterian Senior High Technical School, Adukrom- Akuapem						20,310.00		
24	Presbyterian Senior High Technical School-Krabo Coalter	23,580.00							
25	St. Dominics SHS						3,390.00		
26	St. Joseph Technical SHS						3,330.00		
27	St. Martins SHS, sawam						57,030.00		
28	St. Mary Girls Vocational and Training Institute, Asamankese		3,174.50						
29	St. Peters SHS						1,380.00		
Total		23,580.00	3,174.50	34,264.00	30,965.00	114,540.00	221,580.00	67,948.22	2,522,088.40
No. of School		1	1	6	2	1	13	5	3

APPENDIX E

GREATER ACCRA REGION -SUMMARY OF IRREGULARITIES

N o.	Name of Institutions	Unsubstantiated payments	Unrecovered advances	Outstanding recoveries	Unrecovered rent	Unearned salaries	Violation of condition of study leave	Unreturned Free SHS Core Textbooks	Tax not Deducted	Tax not Remitted
1	Accra Academy	96,972.10							2,943.92	
2	Accra College of Education		9,308.60		7,027.00	54,113.31	41,771.04			109,850.21
3	Accra High SHS				32,467.15	11,717.30				
4	Ashiaman Technical Institute			166,710.30						
5	Kpone Community SHS				18,900.00					
6	Kwabanya Community SHS				1,000.00			22,410.00		
7	Methodist Day Senior High School, Tema,					12,100.80				
8	Presby Boys' SHS, Legon							113,880.00		
9	Tema SHS				46,412.00					
10	Tema Technical Institute				9,101.00	7,274.46				
11	Wesley Grammar SHS				7,975.00	1,431.15				
Total		96,972.10	9,308.60	166,710.30	122,882.15	86,637.02	41,771.04	136,290.00	2,943.92	109,850.21
No. of School		1	1	1	7	5	1	2	1	1

APPENDIX 'E'

NORTH EAST REGION -SUMMARY OF IRREGULARITIES

No.	Name of Institutions	Fuel purchases not accounted for	Cash withdrawals not accounted for
1	Bunkprugu Senior High Technical School		4,019.00
2	Nalerigu Senior High School	4,819.14	
3	Walewale Senior High /Technical	6,711.12	
Total		11,530.26	4,019.00
No. of School		2	1

NORTHERN REGION

No.	Name of Institutions	Unearned salary	Payment vouchers not fully accounted for	Payments without works order and certificate of completion	Failure to withhold tax
1	Dagbon State Senior High/Tech. School				8,059.33
2	E.P. College of Education				6,873.83
3	Karaga SHS			125,857.05	
4	Tamale Senior High School	17,407.88			
5	Wulensi SHS			3,934.00	
6	Yagaba Senior High School		11,996.00		
Total		17,407.88	11,996.00	129,791.05	14,933.16
No. of School		1	1	2	2

APPENDIX 'E'

OTI REGION -SUMMARY OF IRREGULARITIES

No.	Name of Institutions	Rent arrears	Fuel purchased not accounted for	Uncompetitive procurements	Unearned salary	Non-deduction of withholding taxes
1	Ahamansu Islamic SHS				8,891.73	
2	Dodi Papase Senior High Technical School		3,953.00	62,314.25		
3	Dogli Memoria Technical institute, Jasikan		9,875.00			664.53
4	Krachi Senior High School	1,980.00				
5	Nhumuru Community - Snr High School					1,473.15
6	Nkwanta Senior High School	12,070.00				
7	Okadjakrom Senior High School		9,852.00	95,700.00		
8	Okadjekrom Senior High School					1,916.47
9	Worawora Snr. High Sch.	11,308.00				
10	Yabram Community SHS				16,283.70	
Total		25,358.00	23,680.00	158,014.25	25,175.43	4,054.15
No. of School		3	3	2	2	3

APPENDIX 'E'

UPPER EAST REGION - SUMMARY OF IRREGULARITIES

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UPPER WEST REGION -SUMMARY OF IRREGULARITIES

No.	Name of Institutions	Unsupported Payments	Uncovered salary advances	Payments not accounted for	Cash Payments to third parties	Lock up Funds with Defunct CN Bank	Payments for no work done	Use of unapproved receipt books to collect funds	Overpayments to Suppliers	Uncompetitive procurements	Failure to prepare procurement plan	Payment for Clothing and Textbooks by students not supplied	Contracts awarded to unqualified suppliers	Unearned salaries	Abandoned Projects	Completed Project/Assets not put to use	Delayed projects	Failure to deduct and remit taxes
1	Birifoh Senior High School																	
2	Daffiana Senior High School				23,016.00													
3	Erenon Senior High School																	1,573.47
4	Erenon Senior High Technical School									6,186.40								
5	Hilla Limann Senior High School												65,398.00					
6	Holy Family Senior High School					108,552.36				19,225.00			25,503.00					
7	Islamic Senior High School													4,095.16	4,228,227.78			
8	Jamiat Islamic Girls Senior High School							112,121.50										
9	Jirapa Senior High School	24,700.00		4,828.16						35,612.50			13,184.00			6,600.00		1,821.23
10	Kaleo Senior High Technical School														3,409,220.99	1,375,213.32		
11	Ko Senior High School			3,966.00														930.00
12	Lambussie Community Day SHS												5,076.80					
13	Lassia Tuolu Senior High School	163,883.89								164,150.26			198,208.33					
14	Loggu Community Day Senior High School	5,250.00																
15	Mcoy College of Education	7,500.00	95,691.00									281,704.50						
16	Northern Star Senior High School												6,793.28					
17	Nursing Training College				183,783.00													
18	Nusrat Jahan Ahmadyya College of Education		4,637.50										421,602.27	2,215.41			1,418,254.40	
19	Pina Senior High School		2,750.00							47,582.00			187,718.17					
20	St. Basilide's Vocational/Technical Institute												126,597.60		643,441.54			
21	St. Francis Girls Senior High School												42,783.69	3,995.70				
22	Ti Ahmadyya Senior High School		1,000.00											68,303.90	556,460.31			
23	Takpo Senior High School, Takpo						18,059.00											
24	Tumu Senior High/Technical School												403,140.74	12,245.00				
25	Uilo Senior High School									43,221.00								
26	Wa School for the Deaf								3,193.00	219,560.00	502,552.00							
27	Wa Senior High School												227,476.08			852,273.69		
28	Wa Technical Institute												388,552.00					
	Total	201,333.89	104,078.50	8,794.16	206,799.00	108,552.36	18,059.00	112,121.50	3,193.00	535,537.16	502,552.00	281,704.50	2,110,033.96	90,855.17	9,847,455.45	2,234,087.01	1,418,254.40	4,324.70
No. of School		4	4	2	2	1	1	1	1	7	1	1	13	5	5	3	1	3

VOLTA REGION -SUMMARY OF IRREGULARITIES

No.	Name of Institutions	Unsupported payments	Unrecovered Staff Advances	Unrecovered rent	Unearned salaries	Overpayment of salary	Non-competitive procurement	Unreturned textbooks and calculators by Students	Shortage of store items	Tax not Deducted	Tax not Remitted
1	Abor SHTS									1,153.50	1,577.13
2	Abuadi Tsrefe SHS	6,300.00									
3	Agate Senior High School						69,016.28				
4	Agotime SHS							9,150.00	57,185.00		
5	Akome Snr Hight Tech. Sch.		1,700.00								
6	Anfoega SHS									3,335.24	
7	Anlo Senior High School					4,037.00					
8	Anloga SHS				1,017.93						
9	Community Special Sch. Kpando									902.70	
10	E. P. College of Education, Amedzofe			7,743.00							
11	Have Technical Institute						99,779.45				
12	Kpando SHS							16,920.00			
13	Kpeve Senior High School						43,585.24				
14	OLA Senior High School, Ho			5,785.00				70,760.00			
15	Peki College of Education		11,670.00	3,560.00	13,471.77						
16	Peki Senior High School			3,990.00			106,181.00				
17	Peki SHTS							53,500.00			
18	Sogakope SHS				4,798.77			122,650.00			
19	Sovie Vocational Tech. Sch.	7,527.50								1,018.12	
20	Tongor Senior High School						63,690.80				
21	Vakpo SHTS									2,499.15	
22	Zion College, Keta			1,000.00							
Total		13,827.50	13,370.00	22,078.00	19,288.47	4,037.00	382,252.77	272,980.00	57,185.00	8,908.71	1,577.13
No. of School		2	2	5	3	1	5	5	1	5	1

APPENDIX 'E'

WESTERN REGION -SUMMARY OF IRREGULARITIES

No.	Name of Institutions	Misapplication of Funds	Unrecovered Rent	Unsubstantiated Payments	Uncompetitive procurement	Free SHS textbooks not returned	Tax Not Deducted	Tax Not Remitted
1	Annor Adjaye Senior High School						810.00	142.40
2	Annor Adjaye SHS				6,300.00			
3	Asankragwa Senior High School	20,400.00						
4	Benso SHS				53,262.00			
5	Community Devt. & Vocational School – Takoradi			10,415.10				
6	Daboase Senior High Tech. School			5,700.00				
7	Diabene SHS				63,507.58			
8	Fijai Senior High School						2,057.30	
9	Half Assini Senior High School		20,275.00		55,500.00			
10	Holy Child College of Education		3,758.75		26,781.70		16,170.09	18,816.07
11	Humni Valley SHS				42,064.00			
12	Manso Amenfi SHS			1,800.00				
13	Sankor Senior High School							2,023.79
14	Sekondi College			4,600.00				
15	Sekondi Nursing and Midwifery Training College		9,864.92					
16	St. John SHS				15,576.00		453.44	
17	Tarkwa Senior High School					27,360.00		
Total		20,400.00	33,898.67	22,515.10	262,991.28	27,360.00	19,490.83	20,982.26
No. of School		1	3	4	7	1	4	3

WESTERN NORTH REGION -SUMMARY OF IRREGULARITIES

No.	Name of Institutions	Unjustified payment of suppliers' carriage expenses	Unrecovered Rent	Unsupported payment	Payments for no work done	Uncompetitive procurement	Unplanned procurements	Supply of ICT tables and chairs not to specification	Unaccounted food items	Unreturned textbooks, calculators and maths sets	Missing items	Unearned salaries
1	Asafo College of Health					43,600.00						
2	Asanwinso Senior High		3,010.00							20,480.00		
3	Bia Lamplighter College of Education			15,000.00								
4	Bibiiani Senior High Technical		15,569.00									
5	Bodi SHS									9,380.00		
6	Dedeiso SHS				3,000.00	11,483.00	528,153.37				6,000.00	
7	Enchi College of Education			12,000.00								
8	Nsawora Edumafua Community Senior High		7,340.00					11,460.00				
9	Nsawura SHS									6,600.00		
10	Nurses and Midwifery Training College, Sefwi Wiawso											9,072.62
11	Sefwi Akontombra SHS									20,720.00		
12	Sefwi Wiawso College of Education					276,807.22						
13	Sefwi Wiawso Senior High Technical								15,990.00			
14	Sefwi Wiawso Senior High School	3,370.00	8,815.00		11,526.75					10,000.00	14,000.00	
15	Sefwi Wiawso SHTS									11,920.00		
16	St. Joseph SHS									16,600.00		
17	Wiawso College of Education		13,915.00								1,115.00	
Total		3,370.00	48,649.00	27,000.00	14,526.75	331,890.22	528,153.37	11,460.00	15,990.00	95,700.00	21,115.00	9,072.62
No. of School		1	5	2	2	3	1	1	1	7	3	1

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 recognised international standards

And

- reporting audit results to Parliament

