



**REPUBLIC OF GHANA**

## **Our Vision**

To become a world-class Supreme Audit Institution, delivering professional, excellent, and cost-effective auditing services.

# **SPECIAL AUDIT REPORT**

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**ON THE RECOVERIES  
MADE FROM DISALLOWED EXPENDITURE IN THE  
AUDITOR-GENERAL'S REPORTS FROM  
2017 TO 2020 AND PAYROLL SAVINGS  
AS AT 30 SEPTEMBER 2022**

**This special recoveries' report has been prepared under Section 16 of the Audit Service Act, 2000 (Act 584) for submission to Parliament.**

**Johnson Akuamoah Asiedu  
Auditor-General  
Ghana Audit Service  
3 October 2022**

**This report can be found on the Ghana Audit Service  
Website @ [audit.gov.gh](http://audit.gov.gh)**

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## **TRANSMITTAL LETTER**

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**GA-110-8787**

**3 October 2022**

Dear Honourable Speaker,

**SPECIAL AUDIT REPORT ON THE RECOVERIES MADE FROM  
DISALLOWED EXPENDITURE IN THE AUDITOR-GENERAL'S  
REPORTS FROM 2017 TO 2020 AND PAYROLL SAVINGS AS AT  
30 SEPTEMBER 2022**

Section 16 of the Audit Service Act, 2000 (Act 584) empowers the Auditor-General to, in addition to the audit of public accounts, carry out in the public interest such special audits or reviews as he considers necessary and submit the report to Parliament.

2. I, therefore, have the honour to submit this special audit report on recoveries made from disallowed expenditure in my reports from 2017 to 2020. This report is a consolidation of recoveries made based on the recommendations contained in the reports for the period stated. It is presented in three parts; Part

I provides a summary of the report, whilst Part II provides details of recovered disallowed expenditure in the Auditor-General's reports from 2017 to 2020. Part III provides the details of Surcharge issued and payroll savings & recoveries as at 30 September, 2022.

3. I have also summarised the actual recoveries made from the implementation of recommendations in the Auditor-General's reports into years, irregularities, type of report and regions.

4. A total amount of GH¢2,210,802,667.13 out of GH¢4,766,748,725.48 disallowed and recommended for recovery has been recovered for the period under review. Additionally, the Service saved the State a total of GH¢145,087,183.56 from payroll certifications from 2018 to September 2022.

5. To track all audit recoveries in real time, I have opened the Auditor-General's Recoveries Account at the Bank of Ghana in June 2022 and as at 30 September 2022, a total of GH¢1,282,733.90 has been recovered into the account.

6. Mr. Speaker, available evidence from our Legal Unit indicates that, fourteen surcharge cases ended up in court in the past, and in all those cases, the Service lost. A careful analysis of the outcomes revealed that, the evidence we gathered to support the disallowance and surcharge certificates were not admissible by the courts. Accordingly, I have put in place appropriate systems to ensure availability of sufficient evidence that are admissible by the courts before surcharge certificates are issued.

7. A surcharge certificate with the face value of GH¢1,560,126.35 we have since issued could not be challenged and the case has since been forwarded to the Attorney General for further action.

8. I wish to extend my appreciation to the Public Accounts Committee of Parliament, and the House generally, for the continued support for the work of the Office of the Auditor-General. It is worthy of note that the work of the Public Accounts Committee has significantly contributed to the recovery of the reported amount of the over GH¢2.2 billion.

Yours sincerely,



**JOHNSON AKUAMOAH ASIEDU  
AUDITOR-GENERAL**

**THE RIGHT HONOURABLE SPEAKER  
OFFICE OF PARLIAMENT  
PARLIAMENT HOUSE  
ACCRA**

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**SPECIAL AUDIT REPORT ON THE RECOVERIES MADE FROM  
DISALLOWED EXPENDITURE IN THE AUDITOR-GENERAL'S  
REPORTS FROM 2017 TO 2020 AND PAYROLL SAVINGS  
AS AT 30 SEPTEMBER 2022**

**PART I**

**EXECUTIVE SUMMARY**

**Introduction**

This special report is in accordance with the constitutional mandate of the Auditor-General on the audit of public accounts of Ghana as defined in Article 187 of the 1992 Constitution and Section 16 of the Audit Service Act, 2000 (Act 584) and other related laws on Public Financial Management.

**Audit Objectives**

2. This report is to bring to the attention of Parliament recoveries from disallowed expenditures as a result of implementation of recommendations made in the Auditor-General's reports.

**Scope of work**

3. The report covers recoveries made from the 2017 to 2020 Auditor-General's reports. It also includes disallowance, surcharge and savings made from special payroll verifications by the Service as at 30 September 2022.

**Methodology**

4. In preparing this report, we verified the supporting evidence underlying recoveries from the Auditor-General reports; surcharge certificate raised, and Employees' Compensation claims submitted by institutions for audit certification.



## Definition of terminologies in the report

### Recoverable amounts

5. These are amounts to be recovered and paid back into the consolidated funds or affected institutions bank accounts based on recommendations made in the Reports considered.

### Recoveries

6. Recoveries are monetary values retrieved from offenders or defaulters and paid back into the consolidated accounts or affected institutions bank accounts based on recommendations made in the reports under consideration.

### Savings

7. This represents the difference between employee's compensation claims and amounts certified for payment.

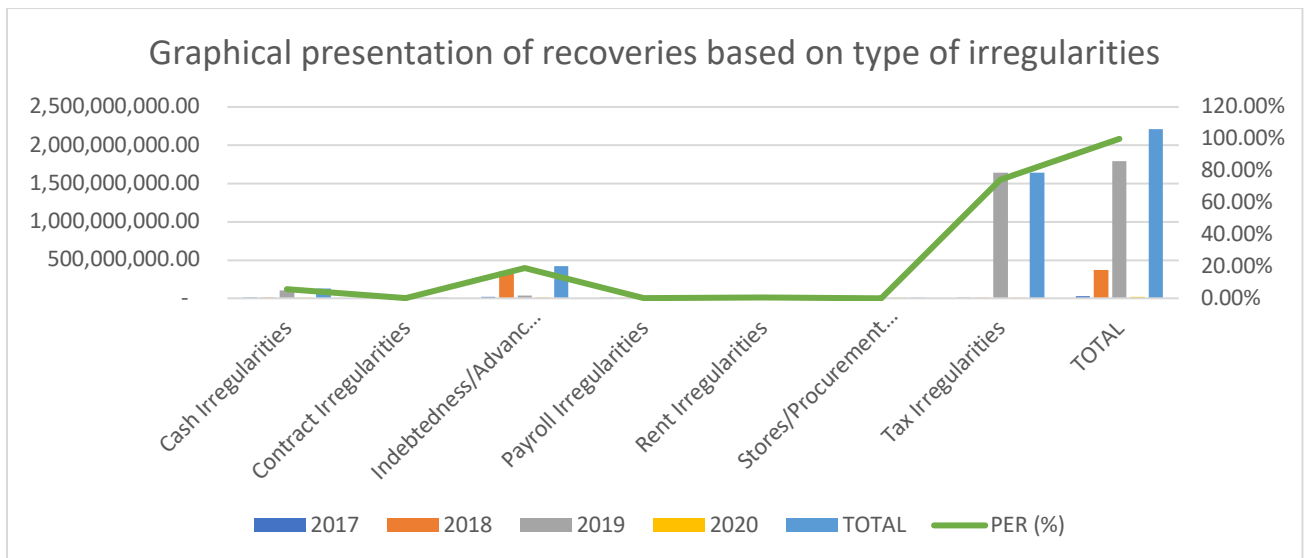
8. Total amount recovered from the implementation of the recommendations in the Auditor-General's reports for the period 2017 to 2020 was GH¢2,210,802,667.13 as at the date of compiling this report. This represents 46.13% of the expected recoverable amount of GH¢4,766,748,725.48. The comparative years of recoveries from 2017 to 2020 are provided in the table 1 below:

**Table 1: Summary of recoveries relating to year of report (GH¢)**

REPORTS	2017	2018	2019	2020	TOTAL
RECOVERABLE AMOUNT	136,252,449.58	1,606,237,529.82	2,983,997,318.32	40,261,427.76	4,766,748,725.48
AMOUNT RECOVERED	26,927,276.40	370,249,805.06	1,792,267,041.01	21,358,544.66	2,210,802,667.13
<b>DIFFERENCE</b>	<b>109,325,173.18</b>	<b>1,235,987,724.76</b>	<b>1,191,730,277.31</b>	<b>18,902,883.10</b>	<b>2,555,946,058.35</b>

**Table 2: Summary of recoveries under irregularities (GH¢)**

SUMMARY OF RECOVERIES BASED ON IRREGULARITIES FOR THE PERIOD 2017-2020						
IRREGULARITIES	2017	2018	2019	2020	TOTAL	PERCENTAGE (%)
Cash Irregularities	9,205,931.70	9,747,770.83	106,508,747.36	5,673,555.93	131,136,005.82	5.93
Contract Irregularities	-	-	1,468,222.39	-	1,468,222.39	0.07
Indebtedness/Advances/ Loans Irregularities	16,515,779.69	356,455,608.92	36,650,788.45	11,846,039.28	421,468,216.34	19.06
Payroll Irregularities	532,897.97	325,152.67	1,616,601.84	738,160.83	3,212,813.31	0.15
Rent Irregularities	315,773.88	1,999,480.39	6,174,235.71	465,221.41	8,954,711.39	0.40
Stores/Procurement Irregularities	-	-	-	2,712.00	2,712.00	0.00
Tax Irregularities	356,893.16	1,721,792.25	1,639,848,445.26	2,632,855.21	1,644,559,985.88	74.39
<b>TOTAL</b>	<b>26,927,276.40</b>	<b>370,249,805.06</b>	<b>1,792,267,041.01</b>	<b>21,358,544.66</b>	<b>2,210,802,667.13</b>	<b>100.00</b>



### **Recoveries from Tax Irregularities**

9. An amount of GH¢1,644,559,985.88 was recovered in respect of Tax irregularities representing 74.39% of the total recoveries in the 2017-2020 Auditor-General's Reports. This was mainly from taxes owed which have now been recovered from defaulters.

### **Recoveries from Cash Irregularities**

10. Total amount of recoveries for cash irregularities was GH¢131,136,005.82 for the period under review representing 5.93% of the total recoveries made.

### **Recoveries from Loans, Advances, and Indebtedness Irregularities**

11. A total amount of GH¢421,468,216.34 representing 19.06% of total recoveries was made in respect of loans, advances, and indebtedness. This included indebtedness of GH¢327,639,662.28 to COCOBOD, now recovered.

### **Recoveries from Payroll Irregularities**

12. Payroll recoveries (unearned salaries) amounted to GH¢3,212,813.31 representing 0.15% of total recoveries.

### **Recoveries from Rent Irregularities**

13. A total of GH¢8,954,711.39 was recovered in respect of rent irregularities and this represented 0.40% of total recoveries.

### **Recoveries from Contract irregularities**

14. An amount of GH¢1,468,222.39 was recovered in respect of contract irregularities representing 0.07% of total recoveries.

**Table 3: Summary of recoveries based on the A-G's Reports (GH¢)**

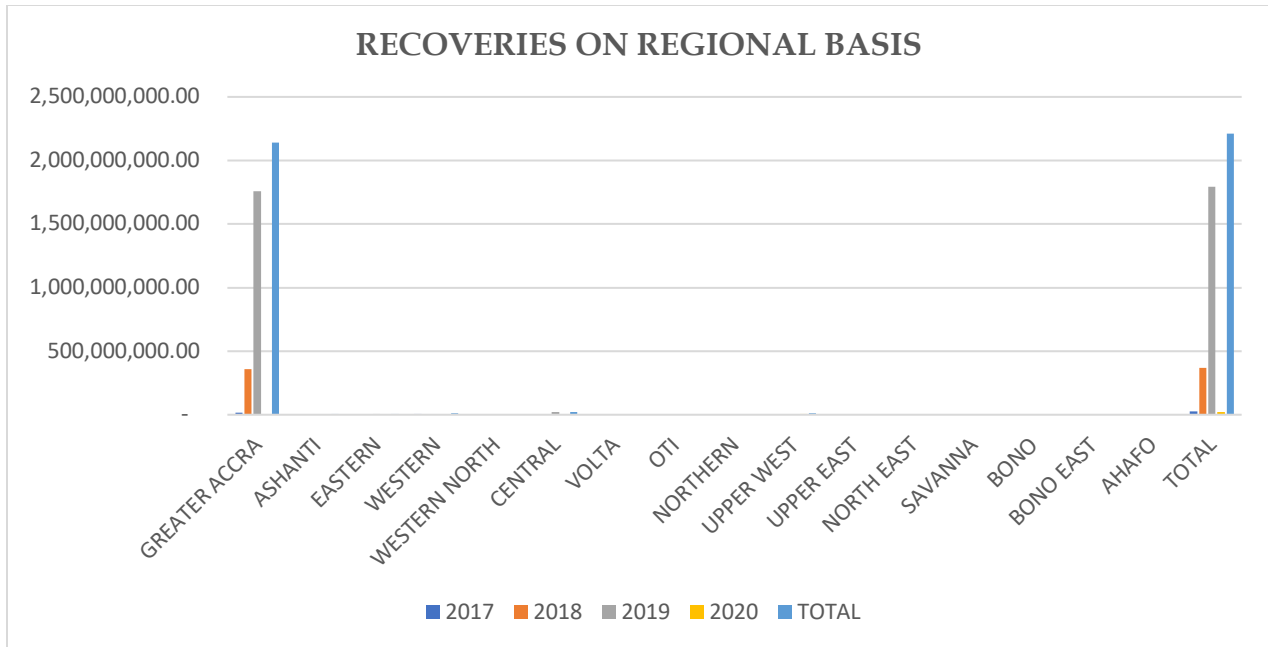
15. Total recoveries of GH¢2,210,696,573.19 was recorded from six Auditor-General's report to Parliament for the period 2017 to 2020 as shown below:

<b>SUMMARY OF RECOVERIES BASED ON TYPE OF REPORT FOR THE PERIOD 2017-2020</b>					
<b>REPORTS</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>TOTAL</b>
MDAs	17,525,648.02	14,220,493.01	1,682,690,190.73	19,315,858.05	1,733,752,189.81
PUBLIC BOARDS	-	353,730,659.23	98,125,759.04	-	451,856,418.27
DACF	234,827.35	330,792.27	513,741.24	132,158.15	1,211,519.01
IGF	1,174,339.03	850,691.53	2,504,693.46	905,657.10	5,435,381.12
PRE-UNIVERSITY	798,395.52	909,267.92	1,174,601.73	996,001.34	3,878,266.51
TECHNICAL UNIVERSITY	7,194,066.48	207,901.10	7,258,054.81	8,870.02	14,668,892.41
<b>TOTAL</b>	<b>26,927,276.40</b>	<b>370,249,805.06</b>	<b>1,792,267,041.01</b>	<b>21,358,544.66</b>	<b>2,210,802,667.13</b>

16. The recoveries from the Auditor-General's report on Ministries, Departments and Agencies amounted to GH¢1,733,752,189.81 (78.42%) and mainly accounted for the recovered amount of GH¢2,210,802,667.13.

**Table 4: summary of recoveries by regions (GH¢)**

<b>SUMMARY OF RECOVERIES BASED ON REGIONS FOR THE PERIOD 2017-2020</b>					
<b>REGIONS</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>TOTAL</b>
GREATER ACCRA	15,717,592.57	359,522,611.59	1,758,782,035.79	4,716,552.38	2,138,738,792.33
ASHANTI	2,241,304.36	7,466.64	2,661,250.01	1,250,106.74	6,160,127.75
EASTERN	438,005.89	405,295.34	6,070,709.92	691,572.14	7,605,583.29
WESTERN	7,536,095.40	250,378.96	648,831.00	352,083.55	8,787,388.91
WESTERN NORTH	-	107,303.86	379,488.97	53,831.81	540,624.64
CENTRAL	131,469.04	360,169.52	20,887,504.90	240,804.56	21,619,948.02
VOLTA	205,306.36	1,926,443.83	597,495.67	196,222.02	2,925,467.88
OTI	-	3,450,297.61	21,937.50	-	3,472,235.11
NORTHERN	51,613.65	371,550.41	504,304.15	3,032,455.26	3,959,923.47
UPPER WEST	103,249.31	1,832,101.87	283,029.05	8,047,417.66	10,265,797.89
UPPER EAST	79,340.16	1,911,272.29	618,100.35	2,394,408.03	5,003,120.83
NORTH EAST	-	-	4,651.35	54,509.63	59,160.98
SAVANNA	-	-	-	-	-
BONO	423,299.66	37,753.00	502,331.29	328,580.88	1,291,964.83
BONO EAST	-	48,942.57	59,477.93	-	108,420.50
AHAFO	-	18,217.57	245,893.13	-	264,110.70
<b>TOTAL</b>	<b>26,927,276.40</b>	<b>370,249,805.06</b>	<b>1,792,267,041.01</b>	<b>21,358,544.66</b>	<b>2,210,802,667.13</b>



17. Institutions in the Greater Accra region recorded significant portion of the recoveries amounting to GH¢2,138,738,792.33 which represented 96.74% of the total recoveries recorded for the period.

18. The remaining 15 regions recorded recoveries of GH¢70,642,455.83 representing 3.26% of the total recoveries as shown in table 4.

### **Disallowance and Surcharge**

19. In accordance with Article 187(7)(b) of the 1992 Constitution, a Surcharge Certificate was issued to Mr. Mahama Suraj on 28th April 2021 to refund an amount of GH¢943,006.00 and a surcharge of GH¢617,120.35 within 60 days. Mr. Mahama, however, did not respond to the Surcharge and the case has since been referred to the Attorney General for further action.

## **Payroll savings and recoveries**

20. Total savings and recoveries of GH¢145,087,183.56 was made from special payroll verifications as at 30 September 2022 per the details below:

<b>YEARS</b>	<b>2018 (GH¢)</b>	<b>2019 (GH¢)</b>	<b>2020 (GH¢)</b>	<b>2021 (GH¢)</b>	<b>2022 (GH¢)</b>	<b>TOTAL (GH¢)</b>
SAVINGS	12,186,044.91	10,037,361.42	20,878,986.30	43,460,350.97	57,560,473.29	144,123,216.89
RECOVERIES	-	-	-	-	963,966.67	963,966.67
<b>TOTAL</b>	<b>12,186,044.91</b>	<b>10,037,361.42</b>	<b>20,878,986.30</b>	<b>43,460,350.97</b>	<b>59,110,478.47</b>	<b>145,087,183.56</b>

## **PART II**

### **DETAILS OF FINDINGS**

#### **RECOVERIES FROM DISALLOWED EXPENDITURE**

##### **MINISTRY OF COMMUNICATION**

###### **Recoveries from Cash irregularities – GH¢1,372,735.26**

21. The Kofi Annan Centre of Excellence in IT and National Information Technology Agency under the Ministry of Communication were cited in the Auditor-General's reports in 2017 and 2019 for cash irregularities amounting to GH¢1,766,222.07. This amount was disallowed and recommended for recovery. A total of GH¢1,372,735.26 has since been recovered.

###### **Recoveries from Tax Irregularities – GH¢14,861.04**

22. Ghana Post Company Limited was cited in the 2019 Auditor-General's report on Public Boards, Corporation, and other Statutory Institutions for non-deduction of withholding taxes amounting to GH¢48,485.66. A recommendation for deduction and remittance to the Commissioner-General of GRA was made. Our follow up on the implementation of this recommendation revealed that, GH¢14,861.04 has been remitted to the GRA.

##### **MINISTRY OF DEFENCE**

###### **Recoveries from Tax Irregularities – GH¢8,792.00**

23. The Directorate of Electrical and Mechanical Engineering was cited in the 2018 Auditor-General's report on Ministries, Departments and Agencies for failure to remit withholding taxes amounting to GH¢8,792.00. A follow up revealed that, the recommendation to remit the said amount to the Ghana Revenue Authority has been fully complied, with the total amount of GH¢8,792.00 remitted to the GRA.



## MINISTRY OF EDUCATION

### **Recoveries from Cash Irregularities – GH¢12,232,339.00**

24. Out of the amount of GH¢18,989,522.08 recorded as cash irregularities which was disallowed and recommended for recovery from 120 Agencies under the Ministry, an amount of GH¢12,232,339.00 has been recovered.

### **Recoveries from Contract Irregularities – GH¢1,392,725.68**

25. Contract irregularities reported on the Kwame Nkrumah University of Science and Technology (KNUST) under the Ministry which was disallowed and recommended for recovery amounted to GH¢26,752,485.49. Out of this amount, GH¢1,392,725.68 has been recovered.

### **Recoveries from Indebtedness/Advances/Loans Irregularities – GH¢21,953,484.55**

26. Fifty-three Agencies under the Ministry were cited for indebtedness, Advances and loan irregularities amounting to GH¢36,351,243.03 and recommended for recovery. An amount of GH¢21,953,484.55 has since been recovered.

### **Recoveries from Payroll Irregularities – GH¢2,032,406.72**

27. Out of an amount of GH¢4,986,783.86 reported as Payroll irregularities on 120 Agencies under the Ministry and recommended for recovery, a total amount of GH¢2,032,406.72 has been recovered.

### **Recoveries from Rent Irregularities – GH¢1,789,418.43**

28. Rent irregularities recommended for recovery on 84 Agencies under the Ministry amounted to GH¢2,025,436.20. An amount of GH¢1,789,418.43 has since been recovered.

### **Recoveries from Tax Irregularities – GH¢755,050.14**

29. An amount of GH¢863,991.05 was reported as tax irregularities recommended for recovery on 127 Agencies. A total amount of GH¢755,050.14 has been recovered and remitted to GRA.

## **MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS**

### **Recoveries from Cash Irregularities – GH¢33,573,551.92**

30. For the period under review, an amount of GH¢33,573,551.92 cited as cash irregularities was recommended for recovery in the reports. A total amount of GH¢33,573,551.92 has been fully recovered.

### **Recoveries from Indebtedness/Advances/Loans Irregularities – GH¢9,093,956.61**

31. Indebtedness, Advances and Loans irregularities reported on the Ministry and recommended for recovery amounted to GH¢9,093,956.61. The total amount of GH¢9,093,956.61 has been fully recovered.

## **MINISTRY OF ENERGY**

### **Recoveries from Cash Irregularities – GH¢1,210.00**

32. Ghana Cylinder Manufacturing Company Limited was cited in the 2018 Auditor-General's report on Public Boards, Corporation, and other Statutory Institutions for disposal of assorted furniture and fittings without authority amounting to GH¢1,210.00. This amount was disallowed and has been fully recovered.

### **Recoveries from Tax Irregularities – GH¢4,400.00**

33. Ghana Cylinder Manufacturing Company Limited was cited in the 2018 report on Public Boards, Corporation, and other Statutory Institutions for failure to withhold taxes on board allowances amounting to GH¢4,400.00. The amount has been fully recovered and remitted to GRA as recommended.

## **MINISTRY OF FINANCE**

### **Recoveries from Cash Irregularities – GH¢44,850,699.47**

34. An amount of GH¢152,903,086.88 reported as cash irregularities on nine Agencies under the Ministry was recommended for recovery. Out of this, a total of GH¢44,850,699.47 has been recovered.

### **Recoveries from Payroll Irregularities – GH¢150,283.31**

35. Payroll irregularities reported and recommended for recovery on two institutions under the Ministry in 2017 and 2020 reports amounted to GH¢484,449.00. Out of this, a total of GH¢150,283.31 has been recovered.

### **Recoveries from Tax Irregularities – GH¢1,631,655,817.43**

36. Tax irregularities reported on 13 institutions under the Ministry in 2019 and 2020 reports and recommended for recovery was GH¢2,758,169,060.57. An amount of GH¢1,631,655,817.43 has been recovered.

## **MINISTRY OF FOOD AND AGRICULTURE**

### **Recoveries from Cash Irregularities – GH¢21,600,882.10**

37. Cash irregularities cited in the Auditor-General's reports for the period under review in respect of 12 institutions under the Ministry amounted to GH¢1,147,173,970.86. Out of this amount, a total of GH¢21,600,882.10 has been recovered.

### **Recoveries from Contract Irregularities – GH¢61,696.71**

38. Contract irregularities reported in 2019 in respect of three institutions under the Ministry amounted to GH¢62,054.09. Out of this amount, a total of GH¢61,696.71 has been recovered.

### **Recoveries from Indebtedness/ Advances/ Loans Irregularities – GH¢353,431,545.68**

39. Out of an amount of GH¢464,481,513.00 in respect of Indebtedness, Advances and Loans irregularities reported on eight institutions in 2017, 2018 and 2019 under the Ministry and recommended for recovery, GH¢353,431,545.68 has been recovered.

### **Recoveries from Payroll Irregularities – GH¢24,911.42**

40. Payroll irregularities cited in the Auditor-General's reports and recommended for recovery on two institutions under the Ministry amounted to GH¢47,443.86. Out of this amount, a total of GH¢24,911.42 has been recovered.

### **Recoveries from Rent Irregularity – GH¢25,281.85**

41. Rent irregularity in respect of COCOBOD and recommended for recoveries amounted to GH¢25,281.85. The total amount has been fully recovered.

### **Recoveries from Tax Irregularity – GH¢1,590.78**

42. Tax irregularity recommended for recovery on Department of Agric, Half Assini, under the Ministry amounted to GH¢1,590.78. The full amount of GH¢1,590.78 has been recovered and remitted to GRA.

## **MINISTRY OF FOREIGN AFFAIRS**

### **Recoveries from Cash Irregularities – GH¢489,794.26**

43. Cash irregularities in respect of two foreign missions (New York and Cotonou) and recommended for recovery amounted to GH¢489,794.26. This amount has been recovered.

### **Recoveries from Payroll Irregularities – GH¢35,008.00**

44. An amount of GH¢35,008.00 reported as unearned salary in respect of Berne Mission in the MDAs report for 2018 has been recovered.

## **MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION**

### **Recoveries from Cash Irregularities – GH¢1,346,546.73**

45. Cash irregularities on Social Protection Directorate to be recovered amounted to GH¢1,346,546.73. This amount has been recovered.

### **Recoveries from Indebtedness/Advances/Loans – GH¢1,210,121.50**

46. Indebtedness, Advances and Loans irregularities reported on Social Protection Directorate to be recovered amounted to GH¢1,210,121.50. The full amount has been recovered.

### **Recoveries from Payroll Irregularities – GH¢1,934.50**

47. Payroll irregularities reported on Social Welfare, Sekondi under the Ministry amounted to GH¢4,950.00. Out of this, GH¢1,934.50 has been recovered.

### **Recoveries from Rent Irregularities – GH¢7,670.00**

48. Rent irregularities cited on two institutions under the Ministry and recommended for recovery amounted to GH¢16,170.00. Out of this amount, GH¢7,670.00 has been recovered.

### **Recoveries from Tax Irregularities – GH¢21,556.00**

49. Tax irregularities recommended to be recovered in respect of Livelihood Empowerment against Poverty (LEAP), amounted to GH¢21,556.00. The full amount has been recovered and remitted to GRA.

## **MINISTRY OF HEALTH**

### **Recoveries from Cash Irregularities – GH¢3,403,621.35**

50. Cash irregularities on 40 institutions under the Ministry and recommended for recovery amounted to GH¢3,917,272.47. Out of this, GH¢3,403,621.35 has been recovered.

### **Recoveries from Indebtedness/Advances/Loans Irregularities – GH¢33,505,577.05**

51. Indebtedness, Advances and Loans Irregularities on 58 institutions under the Ministry, to be recovered was GH¢37,279,748.78. An amount of GH¢33,505,577.05 has been recovered.

### **Recoveries from Payroll Irregularities – GH¢533,232.05**

52. Payroll irregularities in respect of 40 institutions under the Ministry amounted to GH¢803,127.14. A total of GH¢533,232.05 has been recovered.

### **Recoveries from Rent Irregularities – GH¢94,173.32**

53. Irregularities relating to rent on nine institutions under the Ministry amounted to GH¢267,002.17. Out of this amount, a total of GH¢94,173.32 has been recovered.

## **Recoveries from Stores and Procurement Irregularities – GH¢2,712.00**

54. Kasoa Polyclinic was cited in the Auditor-General's report on Ministries, Departments, and Agencies (2020) for payment of drugs not supplied amounting to GH¢2,712.00. The total amount has fully been recovered.

## **Recoveries from Tax Irregularities – GH¢1,677,051.55**

55. Tax irregularities cited in the report in respect of 30 institutions amounted to GH¢1,683,971.32; of which GH¢1,677,051.55 has been recovered.

## **MINISTRY OF INFORMATION**

### **Recoveries from Cash Irregularities – GH¢326,916.18**

56. Cash irregularities in respect of Ghana News Agency amounted to GH¢356,416.18. Out of this amount, GH¢326,916.18 has been recovered.

### **Recoveries from Indebtedness/Advances/Loans Irregularities – GH¢5,227.56**

57. Indebtedness, Advances and Loans irregularities on Ghana News Agency recommended for recovery amounted to GH¢5,227.56. The full amount has been recovered.

### **Recoveries from Payroll Irregularities – GH¢25,500.89**

58. Payroll irregularities cited in the 2019 report on Ghana News Agency amounted to GH¢27,683.80. Out of this amount, GH¢25,500.89 has been recovered.

### **Recoveries from Tax Irregularities – GH¢11,176.50**

59. Tax irregularities reported on Ghana News Agency in the 2019 report amounted to Gh¢11,176.50. The full amount has been recovered and remitted to GRA.

## **MINISTRY OF INTERIOR**

### **Recoveries from Cash Irregularities – GH¢3,096,329.47**

60. Cash irregularities reported on the Ministry and two of its Agencies amounted to GH¢9,541,648.33; of which a total of GH¢3,096,329.47 has been recovered.

### **Recoveries from Indebtedness/Advances/Loans Irregularities – GH¢50,400.00**

61. Indebtedness, Advances and Loans Irregularities on Ghana Prisons Service amounted to GH¢50,400.00; of which full recovery has been made.

### **Recoveries from Payroll Irregularities – GH¢36,355.72**

62. Unearned salary of GH¢66,756.42 was reported on National Disaster Management Organisation (NADMO) in the 2019 report on Public Boards, Corporation and Statutory Institutions. A total of GH¢36,355.72 has been recovered.

### **Recoveries from Tax Irregularities – GH¢1,335,000.72**

63. The Ghana Immigration Service was cited for failure to withhold and remit taxes of GH¢1,335,000.72 in the 2019 report on Ministries, Departments and Agencies. The total tax liability has been fully remitted to GRA.

## **MINISTRY OF JUSTICE AND ATTORNEY GENERAL**

### **Recoveries from Cash Irregularities – GH¢562,307.69**

64. Cash irregularities on two institutions under the Ministry (Registrar General's Department and Judicial Service) amounted to GH¢751,318.00. Out of this amount, GH¢562,307.69 has been recovered.



### **Recoveries from Indebtedness/Advances/Loans – GH¢4,190.00**

65. Indebtedness, Advances and Loans irregularities in respect of Copy Right Office amounted to GH¢4,190.00. The full amount has been recovered.

### **Recoveries from Tax Irregularities – GH¢5,653.00**

66. Tax irregularities in respect of Attorney General’s Department, amounted to GH¢5,653.00. The full amount has been recovered as recommended and remitted to GRA.

## **MINISTRY OF LANDS AND NATURAL RESOURCES**

### **Recoveries from Cash Irregularities – GH¢2,000.00**

67. Cash irregularities on the Office of the Administrator of Stool Lands amounted to GH¢2,000.00. The full amount has been recovered.

### **Recoveries from Indebtedness/Advances/Loans – GH¢500,000.00**

68. Indebtedness, Advances and Loans irregularities in the 2020 Auditor-General’s reports on the Ministry of Lands and Natural Resources and Mineral Development Fund amounted to GH¢500,000.00. The full amount has been recovered.

### **Recoveries from Payroll Irregularities – GH¢19,927.07**

69. Payroll irregularities on the Ministry of Lands and Natural Resources and its two Agencies in 2017 and 2018 reports amounted to GH¢26,715.74 Out of this amount, GH¢19,927.07 has been recovered.

### **Recoveries from Rent Irregularities – GH¢5,911,871.29**

70. Rent irregularities on five institutions amounted to GH¢6,435,701.49. Out of this amount, GH¢5,911,871.29 has been recovered.

### **Recoveries from Tax Irregularities – GH¢761,828.21**

71. Tax irregularities reported on the Ministry of Lands and Natural Resources and three of its institutions amounted to GH¢801,259.26. Out of this amount, GH¢761,828.21 has been recovered and remitted to GRA.

## **MINISTRY OF LOCAL GOVERNMENT, DECENTRALISATION AND RURAL DEVELOPMENT (MLGDRD)**

### **Recoveries from Cash Irregularities – GH¢4,758,242.27**

72. Cash irregularities reported on 175 Assemblies amounted to GH¢7,614,583.10; of which a total of GH¢4,758,242.27 has been recovered.

### **Recoveries from Contract Irregularities – GH¢13,800.00**

73. An amount of GH¢13,800.00 reported on Asutifi North Assembly for payment of unexecuted portions of a contract in the 2019 Auditor-General's report was disallowed and recommended for recovery. The full amount of GH¢13,800.00 has been recovered.

### **Recoveries from Indebtedness/ Advances/ Loans Irregularities – GH¢799,220.39**

74. Indebtedness, Advances and Loans irregularities in respect of 15 Assemblies amounted to GH¢1,173,502.92; of which GH¢799,220.39 has been recovered.

### **Recoveries from Payroll Irregularities – GH¢277,291.56**

75. Unearned salaries of GH¢495,988.00 was reported on the Ministry and 48 Assemblies. Out of the amount, a total of GH¢277,291.56 has been recovered.

### **Recoveries from Rent Irregularities – GH¢854,168.81**

76. Rent Irregularities amounting to GH¢1,355,018.99 was reported on 58 Assemblies and recommended for recovery. Out of this amount, GH¢854,168.81 has been recovered.

### **Recoveries from Tax Irregularities – GH¢771,467.43**

77. Irregularities relating to tax amounting to GH¢869,666.49 was reported on 101 Assemblies. Out of the tax liability, an amount of GH¢771,467.43 has been recovered and remitted to the GRA.

## **MINISTRY OF SANITATION AND WATER RESOURCES**

### **Recoveries from Tax Irregularities – GH¢22,549.54**

78. An amount of GH¢22,549.54 was in respect of tax irregularities on two institutions under the Ministry (Water Resource Commission and Ghana Water Company Limited) in 2018 and 2019 reports. This amount has been fully recovered and remitted to GRA.

## **MINISTRY OF TRADE AND INDUSTRY**

### **Recoveries from Cash irregularities – GH¢30,736.00**

79. Cash irregularities of GH¢30,736.00 has been recovered from National Board for Small Scale Industries under the Ministry of Trade and Industry as recommended in the 2020 Auditor-General's Report.

### **Recoveries from Indebtedness/Advances/Loans – GH¢914,493.00**

80. Total indebtedness, advances and loan irregularities reported on the Ministry and Ghana Free Zones in 2019 and 2020 reports amounted to GH¢2,926,347.01. Out of the amount a total of GH¢914,493.00 has been recovered from the defaulters.

### **Recoveries from Tax Irregularities – GH¢420,654.54**

81. A total tax of GH¢420,654.54 out of GH¢465,636.65 reported in the 2018 and 2020 reports on three institutions under the Ministry of Trade and Industry has been recovered and remitted to the Ghana Revenue Authority.

## **MINISTRY OF TRANSPORT**

### **Recoveries from Cash irregularities – GH¢505,474.96**

82. A total amount of GH¢505,474.96 recommended for recovery in respect of cash irregularities on two institutions under the Ministry of Transport (Volta Lake Transport Ltd. and Ghana Maritime Authority) in the 2019 report has been recovered.

### **Recoveries from Payroll Irregularities – GH¢6,909.15**

83. An amount of GH¢6,909.15 being unearned salaries paid to some staff of the National Road Safety Commission has been recovered as recommended in the 2018 report.

## **MINISTRY OF WORKS AND HOUSING**

### **Recoveries from Rent Irregularities – GH¢57,533.75**

84. Total rent infractions reported by the Auditor-General against persons in Public Works Department in the 2019 amounted to GH¢111,326.31. Out of this GH¢57,533.75 has been recovered.

### **Recoveries from Tax Irregularities – GH¢7,082,537.00**

85. Tax irregularities amounting to GH¢13,535,122.00 was reported on Architectural and Engineering Services Limited (AESL) in the 2019 report. Out of this, GH¢7,082,537.75 has been recovered and remitted to the Ghana Revenue Authority by the institution.

## **MINISTRY OF TOURISM, ARTS AND CULTURE**

### **Recoveries from Cash Irregularities – GH¢900.00**

86. The Ministry was cited for misapplication of Marine Drive Project Funds amounting to GH¢387,196.00. An amount of GH¢900.00 has been recovered as per the audit recommendation.

### **Recoveries from Payroll Irregularities – GH¢2,000.00**

An amount of GH¢2,000.00 has been recovered out of GH¢32,134.00 reported as payment of unearned salaries by Department of Community Development.

## **MINISTRY OF YOUTH AND SPORTS**

### **Recoveries from Cash Irregularities – GH¢94,543.99**

87. Total cash irregularities disallowed and reported on National Sports Authority amounted to GH¢128,930.47. Out of this amount, GH¢94,543.99 representing 73.33% has been recovered.

### **Recoveries from Payroll Irregularities (Unearned Salaries) – GH¢22,732.47**

88. Out of the total payroll irregularities of GH¢57,566.44 disallowed by the Auditor-General in respect of the National Sports Authority, an amount of GH¢22,732.47 has been recovered.

### **Recoveries from Rent Irregularities – GH¢119,300.00**

89. Rent irregularities on National Sports Authority in the 2019 report totalled GH¢242,300.00. Out of this, an amount of GH¢119,300.00 has been recovered.

### **Recoveries from Tax Irregularities – GH¢10,000.00**

90. Tax irregularities reported on the National Sports Authority in 2019 amounted to GH¢26,853.50; out of which GH¢10,000.00 has been remitted to the Ghana Revenue Authority per the Auditor-General's recommendation.

## EXTRA MINISTERIAL AGENCIES

### Recoveries from Cash Irregularities – GH¢2,876,374.35

91. Total cash irregularities disallowed and reported on by the Auditor-General for the period under review amounted to GH¢9,992,878.00. Out of this amount, GH¢2,876,374.35 has been recovered. The table below provides the details.

ENTITY	RECOVERABLE AMOUNT (GH¢)	AMOUNT RECOVERED (GH¢)
MINISTRY OF SPECIAL DEVELOPMENT INITIATIVES, TAMALE	2,375,910.00	190,000.00
MINISTRY OF SPECIAL DEVELOPMENT INITIATIVES TAMALE	7,123,968.00	2,645,374.35
MINISTRY OF SPECIAL DEVELOPMENT INITIATIVES TAMALE	493,000.00	41,000.00
<b>TOTAL</b>	<b>9,992,878.00</b>	<b>2,876,374.35</b>

### Recoveries from Payroll Irregularities – GH¢44,320.45

92. Out of the total payroll irregularities of GH¢110,176.45 disallowed by the Auditor-General for the period under review, in respect of Extra Ministerial Agencies, an amount of GH¢44,320.47 has been recovered. Details are provided below:

ENTITY	RECOVERABLE AMOUNT (GH¢)	AMOUNT RECOVERED (GH¢)
MINISTRY OF SPECIAL DEVELOPMENT INITIATIVE TAMALE	83,856.00	18,000.00
NATIONAL COMMISSION OF CIVIL EDUCATION	20,341.77	20,341.77
NATIONAL COMMISSION OF CIVIL EDUCATION(KUKUOM)	5,978.68	5,978.68
<b>TOTAL</b>	<b>110,176.45</b>	<b>44,320.45</b>

## **AUDITOR-GENERAL'S RECOVERIES ACCOUNT**

93. The Auditor-General in June 2022 opened an account titled the 'Auditor-General's Recoveries Account' with the Bank of Ghana to track all audit recoveries in real time. The account which is barely three months old has been used to recover a total of GH¢1,282,733.90 as of 30 September 2022. A scanned copy of the bank statement has been included in this report as Appendix 'C'.



## **PART III**

### **DISALLOWANCE AND SURCHARGE**

#### **PLANT PROTECTION AND REGULATORY SERVICES COMMISSION (PPRSD)**

#### **Falsification of paying-in-slips and Embezzlement of Funds – GH¢1,560,126.35**

94. Our special audit of the accounts of the PPRSD, Kumasi disclosed that Mr. Mahama Suraj, an accounting officer of the Directorate, did not lodge revenue collection of GH¢943,006.00 for the period 2014 to 2019 into the designated account of the Directorate at the Bank of Ghana (BoG). He however falsified BoG stamp on pay-in-slips purporting that the total amount had been lodged into the Directorate's accounts at the BoG.

95. Mr. Mahama Suraj was served a Notice of Disallowance and Surcharge on 28 April 2021 but failed to respond.

96. In accordance with Article 187(7)(b) of the 1992 Constitution, a Surcharge Certificate was issued to him to refund the amount of GH¢943,006.00 and a surcharge amount of GH¢617,120.35 within 60 days.

97. Mr. Suraj again neither acted nor appealed the Surcharge at the High Court within the stipulated time, and the case has since been forwarded to the Attorney General for further action.

## PAYROLL VERIFICATION

### DISALLOWANCE AND RECOVERIES – GH¢145,087,183.56

98. Our special Payroll verification on Compensation of Employees of Ministries, Departments and Agencies (MDAs) for the period 2018 to June 2022, resulted in savings of GH¢144,123,216.89 to the State. This figure was part of compensation claims submitted for payment as summarised below:

SN	YEAR	AMOUNT REQUESTED (GH¢)	AMOUNT CERTIFIED (GH¢)	DISALLOWANCE (SAVINGS) (GH¢)
1	2018	214,563,863.84	202,377,818.93	12,186,044.91
2	2019	132,267,137.19	122,229,775.77	10,037,361.42
3	2020	180,848,425.27	159,969,438.97	20,878,986.30
4	2021	368,407,771.20	324,947,420.23	43,460,350.97
5	2022	344,857,489.19	287,297,015.90	57,560,473.29
		<b>1,240,944,686.69</b>	<b>1,096,821,469.80</b>	<b>144,123,216.89</b>

*Further details are provided as Appendix ‘B’ attached to the report.*

99. In addition to the above, special payroll audit carried out for 2020 to June 2022 resulted in the recovery of unearned salaries totalling GH¢963,966.67 from fourteen entities. Details are provided below:

<b>SN</b>	<b>REGIONS</b>	<b>NAME OF THE AUDITED ENTITY</b>	<b>AMOUNT RECOVERED GH¢</b>
1	Greater Accra	Electoral Commission	70,463.66
2	Greater Accra	Ghana Atomic Energy Commission	7,224.00
3	Greater Accra	Ghana Education Service	8,618.70
4	Greater Accra	Judicial Service	434,470.20
5	Greater Accra	Ministry Of Education	51,620.00
6	Greater Accra	Ministry Of Employment and Labour Relations	25,555.00
7	Greater Accra	Ministry Of Food and Agriculture	12,500.00
8	Greater Accra	Ministry Of Foreign Affairs	63,958.36
9	Greater Accra	Ministry Of Health	3,771.30
10	Greater Accra	Ministry Of Interior	7,500.00
11	Greater Accra	National Road Safety Authority	1,673.00
12	Brong Ahafo Region	University of Energy and Natural Resources	194,366.97
13	Greater Accra	University of Ghana	50,399.87
14	Volta Region	University of Health and Allied Sciences	31,845.61
<b>TOTAL</b>			<b>963,966.67</b>

## APPENDICES

### APPENDIX 'A'

#### RECOVERIES BASED ON MINISTRIES

MINISTRIES	IRREGULARITIES										TOTAL GH¢
	CASH GH¢	CONTRACT GH¢	INDEBTEDNESS/ ADVANCES/LOANS GH¢	PAYROLL GH¢	RENT GH¢	STORES/ PROCUREMENT IRREGULARITIES GH¢	TAX GH¢				
Ministry of Communications	1,372,735.26	-	-	-	-	-	14,861.04	-	-	-	1,387,596.30
Ministry of Defence	-	-	-	-	-	-	8,792.00	-	-	-	8,792.00
Ministry of Education	12,232,339.82	1,392,725.68	21,953,484.55	2,032,406.72	1,789,418.43	-	755,050.14	-	-	-	40,155,425.34
Ministry of Employment and Labour Relations	33,573,551.92	-	9,093,956.61	-	-	-	-	-	-	-	42,667,508.53
Ministry of Energy	1,210.00	-	-	-	-	-	4,400.00	-	-	-	5,610.00
Ministry of Finance	44,850,699.47	-	-	150,283.31	-	-	1,631,655,817.43	-	-	-	1,676,656,800.21
Ministry of Food and Agriculture	21,600,882.10	61,696.71	353,431,545.68	24,911.42	25,281.85	-	1,590.78	-	-	-	375,145,908.54
Ministry of Foreign Affairs	489,794.26	-	-	35,008.00	-	-	-	-	-	-	524,802.26
Ministry of Gender, Children and Women Protection	1,346,546.73	-	1,210,121.50	1,934.50	7,670.00	-	21,556.00	-	-	-	2,587,828.73
Ministry Health	3,403,621.35	-	33,505,577.05	533,232.05	94,173.32	2,712.00	1,677,051.55	-	-	-	39,311,661.26
Ministry of Information	326,916.18	-	5,227.56	25,500.89	-	-	11,176.50	-	-	-	368,821.13
Ministry of Interior	3,096,329.47	-	50,400.00	36,355.72	-	-	1,335,000.72	-	-	-	4,528,885.91
Ministry of Justice and Attorney General	562,307.69	-	4,190.00	-	-	-	5,653.00	-	-	-	572,150.69
Ministry of Lands and Natural Resources	2,000.00	-	500,000.00	19,927.07	5,911,871.29	-	761,828.21	-	-	-	7,195,626.57
Ministry of Local Government	4,758,242.27	13,800.00	799,220.39	277,291.56	854,168.81	-	771,467.43	-	-	-	7,470,281.20

Ministry of Sanitation and Water Resources	-	-	-	-	-	-	-	22,549.54	22,549.54
Ministry of Trade and Industry	30,736.00	-	914,493.00	-	-	-	-	420,654.54	1,369,792.80
Ministry of Transport	505,474.96	-	-	6,909.15	-	-	-	-	512,384.11
Ministry of Works and Housing	-	-	-	-	57,533.75	-	-	7,082,537.00	7,140,070.75
Ministry of Tourism, Arts and Culture	900.00	-	-	2,000.00	-	-	-	-	2,900.00
Ministry of Youth and Sports	94,543.99	-	-	22,732.47	119,300.00	-	-	10,000.00	246,576.46
Extra Ministerial Agencies	2,876,374.35	-	-	44,320.45	-	-	-	-	2,920,694.80
<b>TOTAL</b>	<b>131,125,205.82</b>	<b>1,468,222.39</b>	<b>421,468,216.34</b>	<b>3,212,813.31</b>	<b>8,859,417.45</b>	<b>2,712.00</b>	<b>1,644,559,985.88</b>	<b>2,210,802,667.13</b>	

**APPENDIX 'B'**

**DISALLOWANCE - PAYROLL SAVINGS**

SN	INSTITUTION	YEAR	AMOUNT REQUESTED GH¢	AMOUNT CERTIFIED GH¢	SAVINGS GH¢
1	UNIVERSITY OF GHANA	2018	214,563,863.84	202,377,818.93	12,186,044.91
2	UNIVERSITY OF GHANA	2019	132,267,137.19	122,229,775.77	10,037,361.42
3	UNIVERSITY OF GHANA	2020	180,848,425.27	159,969,438.97	20,878,986.30
4	UNIVERSITY OF GHANA	2021	288,321,159.14	260,989,188.72	27,331,970.42
5	Ghana School of Law / Judicial Service	2021	1,768,309.00	1,686,413.00	81,896.00
6	MINISTRY OF FINANCE	2021	22,062,390.64	12,984,597.17	9,077,793.47
7	National Intelligence Bureau	2021	1,056,951.44	1,049,516.44	7,435.00
8	National Signals Bureau	2021	6,159,905.70	410,930.80	5,748,974.90
9	Office of Parliament / Parliamentary Service	2021	3,703,011.49	3,248,431.43	454,580.06
10	OFFICE OF THE PRESIDENT	2021	44,868,494.12	44,130,031.44	738,462.68
11	Public Services Commission	2021	150,011.67	142,392.45	7,619.22
12	PUBLIC SERVICES COMMISSION	2021	317,538.00	305,918.78	11,619.22
	<b>TOTALS</b>		<b>368,407,771.20</b>	<b>324,947,420.23</b>	<b>43,460,350.97</b>
13	Attorney-General and Ministry of Justice	2022	61,550.38	58,895.15	2,655.23
14	Internal Audit Agency	2022	213,078.00	61,187.04	151,890.96
15	MINISTRY OF FINANCE	2022	62,870,605.42	46,815,071.75	16,055,533.67
16	Ministry Of Local Government, Decentralisation and Rural Development	2022	29,942.55	29,343.00	599.55
17	OFFICE OF THE PRESIDENT	2022	4,515,241.24	2,954,759.44	1,560,481.80
18	Parliamentary Service	2022	805,702.18	695,160.91	110,541.27

19	Public Services Commission	2022	1,560,526.22	1,469,827.04	90,699.18
20	State Interests and Governance Authority	2022	746,820.90	-	746,820.90
21	UNIVERSITY OF GHANA	2022	274,054,022.30	235,212,771.57	38,841,250.73
	<b>TOTALS</b>		<b>344,857,489.19</b>	<b>287,297,015.90</b>	<b>57,560,473.29</b>
	<b>GRAND TOTALS</b>		<b>1,240,944,686.69</b>	<b>1,096,821,469.80</b>	<b>144,123,216.89</b>

## Your Recent Transactions

Customer Name: AUDIT SERVICE

Account Number: 1018331470015

Date	Description	Reference	Cheque No	Paid Out()	Paid In()	Balance()
30/09/2022	Cheque Deposit Other Banks 31188 CHQ Dep RICHMOND OSEI HWERE	FT2227338901	020085		20,000.00	1,282,733.90
30/09/2022	Cash Deposit DANIEL ESSEL	TT2227301074			18,500.00	1,262,733.90
30/09/2022	Cash Deposit NAOMI KUNTOUR	TT2227300992			15,732.00	1,244,233.90
30/09/2022	Cash Deposit YAW POKU ACHAMPONG	TT2227300957			5,000.00	1,228,501.90
30/09/2022	Cash Deposit FRANCIS APENI	TT2227300047T AK			20,000.00	1,223,501.90
30/09/2022	Transfer 31188 CREDIT CLEARING ACCOUNT A	FT2227313928			20,000.00	1,203,501.90
29/09/2022	Transfer 31188 CAGD UNCLAIMED 602338 RIT	FT2227273403			1,774.01	1,183,501.90
29/09/2022	Cash Deposit ALHASSAN IDDRISU	TT2227200257			4,951.53	1,181,727.89
28/09/2022	Transfer GCB BANK PLC ADA BRANCH GCB SALARY RETURNED TO CHEST JULIANA AKOS GIDIGLO STAFF ID - 530359 JUNE 2017 - SEPT 2017	FT2227180307			9,549.38	1,176,776.36



28/09/2022	Transfer 31188 REGINASERWA AASUBONTENG RE	FT2227174936	2,590.00	1,167,226.98
27/09/2022	Cash Deposit MAXWELL GOODLUCK	TT2227000029\S UN	1,680.50	1,164,636.98
27/09/2022	Cash Deposit ALBERTA GYAMFI	TT2227000105K UM	1,425.95	1,162,956.48
27/09/2022	Cash Deposit ALBERTA GYAMFI	TT2227000104K UM	560.00	1,161,530.53
27/09/2022	Cash Deposit TETTEH ARYEE	TT2227000024\T AK	1,000.00	1,160,970.53
27/09/2022	Transfer 31188 DADU MOFA GOG KPO NORTH D	FT2227071922	226.88	1,159,970.53
27/09/2022	Cash Deposit EDWARD AMOABENG ORSTIN	TT2227000063K UM	14,428.89	1,159,743.65
26/09/2022	Transfer 31188 ACH CASA RENT PAYMENT	FT2226980737	1,000.00	1,145,314.76
26/09/2022	Cash Deposit JUSTICE ABDUL YUSIF	TT2226900153K UM	17,128.00	1,144,314.76
26/09/2022	Cash Deposit JUSTICE ABDUL YUSIF	TT2226900120K UM	17,128.00	1,127,186.76
26/09/2022	Cash Deposit JUSTICE ABDUL YUSIF	TT2226900120K UM	17,128.00	1,144,314.76
26/09/2022	Transfer 31188 GCB Account TRF FROM NZEM	FT2226910025	2,803.55	1,127,186.76
26/09/2022	Cash Deposit ISAAC K. KUFFOUR	TT2226900104K UM	478.60	1,124,383.21
26/09/2022	Cash Deposit SETH AKOMEA SARATU SEIDU	TT2226900432	66,354.19	1,123,904.61

23/09/2022	Cheque Deposit Other Banks 31188 CHQ Dep DISTRICT HEALTH DIRECT	FT2226611777	000226		297.12	1,057,550.42
23/09/2022	Cheque Deposit Other Banks 31188 CHQ Dep POKUKROM HEALTH CENTRE	FT2226687950	000826		1,381.43	1,057,253.30
23/09/2022	Transfer 31188 GCB Account STAFF ID 1246	FT2226643675			3,921.82	1,055,871.87
23/09/2022	Cash Deposit MARY Y. ASEMPAH	TT2226600056			4,060.02	1,051,950.05
22/09/2022	Transfer ATTAKORAH OSEI GCB ATTAKORAH OSEI	FT2226520144			4,928.80	1,047,890.03
22/09/2022	Transfer 31188 MONTUO YAKUBU PER MONTUO	FT2226512137			100.00	1,042,961.23
22/09/2022	Cash Deposit CECCILIA	TT2226500016\S UN		391.85		1,042,861.23
22/09/2022	Cash Deposit CECCILIA	TT2226500016\S UN			391.85	1,043,253.08
22/09/2022	Cash Deposit VIDA OPOKU	TT2226500015K UM			4,907.09	1,042,861.23
20/09/2022	Cash Deposit ASARE BEDIAKO AGYEMAN	TT2226300047T AK			4,292.00	1,037,954.14
20/09/2022	Cash Deposit ABIGAIL ADWOA AKLASU	TT2226300337			2,537.24	1,033,662.14
19/09/2022	Cash Deposit WILLIAM NKANSAH	TT2226200015\S UN			1,013.00	1,031,124.90
19/09/2022	Cash Deposit WILLIAM NKANSAH	TT2226200014\S UN			500.00	1,030,111.90
19/09/2022	Cash Deposit	TT2226200009\S			3,083.00	1,029,611.90

	ERNEST OTCHERE YEBOAH	UN				
16/09/2022	Cheque Deposit Other Banks 31188 CHQ Dep POKUKROM HEALTH CENTRE	FT2225910944	000819		837.50	1,026,528.90
16/09/2022	Cash Deposit AMOAKO GYEBI KISSINGER	TT2225900024\S UN			1,987.00	1,025,691.40
16/09/2022	Cash Deposit SAMUEL ABAJE REBECCA ODURO AMPONSAH	TT2225900067K UM			5,727.75	1,023,704.40
16/09/2022	Transfer 31188 DIST DIR OF EDUCATION WA	FT2225931524			2,780.00	1,017,976.65
15/09/2022	Cash Deposit KWESI NEDUGYE WOOD	TT2225800506			19,763.04	1,015,196.65
14/09/2022	Cheque Deposit Other Banks 31188 CHQ Dep MRS JULIET BIAMAH HESSE	FT2225750078	550592		1,401.46	995,433.61
14/09/2022	Transfer 31188 CREDIT CLEARING ABIGAIL O	FT2225737294			10,736.76	994,032.15
14/09/2022	Transfer 31188 ACH GL ISSAKA DOREEN WEPA	FT2225735816			3,535.00	983,295.39
13/09/2022	Transfer 31188 MOHAMMED BALU SALIAH PER	FT2225670088			4,900.00	979,760.39
12/09/2022	Cash Deposit CHRISTIAN EBENEZER BENYARKU	TT2225500057T AK			435.00	974,860.39
12/09/2022	Cash Deposit ERIC WOSORNU	TT2225500849			2,070.00	974,425.39
12/09/2022	Cash Deposit	TT2225500130K			1,554.00	972,355.39

	RUTH ANKOMAH	UM		
12/09/2022	Transfer 31188 GCB Account SEPT 2022 NZE	FT2225579856		16,320.99 970,801.39
12/09/2022	Transfer 31188 ACH CASA SUSPENSE A MS D	FT2225550715		4,926.00 954,480.40
12/09/2022	Cash Deposit BENJAMIN G. AMEVOR	TT2225500388		3,700.00 949,554.40
12/09/2022	Cash Deposit SALOMEY O AFORO	TT2225500013\S UN		400.00 945,854.40
09/09/2022	Transfer MARY ACHIAA PLT 60 BLK CNR NEW DORMAA SUNYANI N GCB UNEARNED SAL FOR JAN MAR 2022	FT2225210426		22,729.87 945,454.40
09/09/2022	Cash Deposit W. NKANSAH	TT2225200052\S UN		1,970.00 922,724.53
09/09/2022	Cash Deposit DESMOND KWESI DIKRO	TT2225200741		5,500.00 920,754.53
09/09/2022	Cash Deposit ABIGAIL NKRUMAH	TT2225200020\S UN		530.00 915,254.53
09/09/2022	Transfer 31188 VERNILA FOSUHENE VERNILA	FT2225229404		2,290.48 914,724.53
08/09/2022	Cheque Deposit Other Banks 31188 CHQ Dep UENR SALARY ACCOUNT	FT2225170088	006279	3,780.00 912,434.05
07/09/2022	Cash Deposit OPOKU FRANCIS	TT2225000160K UM		6,195.50 908,654.05
07/09/2022	Cash Deposit OPOKU FRANCIS	TT2225000080K UM	6,195.00	902,458.55

07/09/2022	Cash Deposit MUMUNI NAJAT FALWIA	TT2225000122K UM			3,406.32	908,653.55
07/09/2022	Cash Deposit OPOKU FRANCIS	TT2225000080K UM			6,195.00	905,247.23
07/09/2022	Cash Deposit EDWIN JOEL KWANSA	TT2225000376			3,000.00	899,052.23
07/09/2022	Cash Deposit ANGELA AGYARKOAH TUTU MENSAH	TT2225000070			2,305.00	896,052.23
06/09/2022	Transfer ST MARTINS SECONDARY SCHOOL P O BOX 85 NSAWAM GCB PART PYMNT OF UNEARNED SAL IRO DANIEL ADJALO	FT2224909714			2,000.00	893,747.23
06/09/2022	Cash Deposit BRIDGET BOATEMAA BOAHEN	TT2224900008\S UN			3,406.40	891,747.23
05/09/2022	Transfer CENTRAL BANKERS CLEARING ACCOUNT GCB 793678 RTD DD 05/09/2022	FT2224874041		50,399.87		888,340.83
05/09/2022	Cheque Deposit Other Banks 31188 CHQ Dep UG GENERAL AC	FT2224840596	793678		50,399.87	938,740.70
05/09/2022	Cash Deposit CHRISTIAN EBENEZER BENYARKU	TT2224800046\T AK			1,860.70	888,340.83
05/09/2022	Cash Deposit RONALD NETTEY	TT2224800038K UM			1,000.00	886,480.13
02/09/2022	Cheque Deposit Other Banks 31188 CHQ Dep	FT2224549088	793678		50,399.87	885,480.13

	UG GENERAL AC					
02/09/2022	Cheque Deposit Other Banks 31188 CHQ Dep ERIC KYEI BAFFOUR	FT2224508494	857093		5,000.00	835,080.26
02/09/2022	Cash Deposit CECILIA FRIMPONG	TT2224500275K UM			3,126.14	830,080.26
02/09/2022	Cash Deposit ISAAC ANDOH BOAFO	TT2224500110T AK			2,459.10	826,954.12
02/09/2022	Cash Deposit SOPHIA KOOMSON	TT2224500208K UM			3,980.00	824,495.02
02/09/2022	Cash Deposit DIANA DUKER	TT2224500206K UM			3,980.00	820,515.02
02/09/2022	Cash Deposit YENYEYA ABIGAIL	TT2224500198K UM			2,000.00	816,535.02
02/09/2022	Cash Deposit WILLIAM NKANSAH	TT2224500033S UN			1,486.00	814,535.02
01/09/2022	Cheque Deposit Other Banks 31188 CHQ Dep UHAS STAFF EMOLUMENT	FT2224420781	004534		31,845.61	813,049.02
01/09/2022	Cash Deposit RONALD NETTEY	TT2224400005S UN			700.00	781,203.41
31/08/2022	Transfer 31188 CREDIT CLEARING ACCOUNT S	FT2224309022			10,043.00	780,503.41
31/08/2022	Cash Deposit COMFORT K TASIAME	TT2224300375			5,000.00	770,460.41
30/08/2022	Cheque Deposit Other Banks 31188 CHQ Dep UG GENERAL AC	FT2224216784	793540		8,750.52	765,460.41
30/08/2022	Cheque Deposit Other Banks	FT2224260105	006248		97,042.97	756,709.89

31188 CHQ Dep  
UENR SALARY  
ACCOUNT

30/08/2022	Transfer 1/NTAZIE DOMINIC NAAIKUUR 2/KK, B5 2/KUNTA WA 3/GH/WA 31314 REFUND OF UNEARNED SALARY FOR NTAZI E DOMINIC NAAIKUUR	FT2224266730			1,773.18	659,666.92
29/08/2022	Cash Deposit B A DANSO	TT2224100320			1,000.00	657,893.74
25/08/2022	Cheque Deposit Other Banks 31188 CHQ Dep TEMA METROPOLITAN ASSE	FT2223738500	001350		41,162.50	656,893.74
25/08/2022	Cash Deposit CHARLES BENNETT MENSAH OPHELIA KYEI NIMAKO	TT2223700025K UM			2,075.40	615,731.24
24/08/2022	Transfer 31188 CREDIT CLEARING TAFO GOVT	FT2223600650			4,012.48	613,655.84
24/08/2022	Cash Deposit LOVINA AMAKYE	TT2223600076			1,000.00	609,643.36
23/08/2022	Cash Deposit ABIGAIL NYARKO	TT2223500189K UM			1,276.00	608,643.36
23/08/2022	Transfer 31188 GCB Account BO LATE ADAMU	FT2223580313			934.02	607,367.36
23/08/2022	Transfer 31188 AUTOMATED CLEARING H ELIZ	FT2223552614			10,000.00	606,433.34
22/08/2022	Transfer 31188 MONTUO YAKUBU PER	FT2223410030			100.00	596,433.34

	MONTUO					
22/08/2022	Cash Deposit FRANKLIN OSEI ANOKYE	TT2223400026K UM			1,500.00	596,333.34
19/08/2022	Transfer AUDITOR- GENERAL'S RECOVERIES A/C JS TRF LETT DD 18/08/2022	FT2223114282			216,312.00	594,833.34
19/08/2022	Cash Deposit FRANKLIN OSEI ANOKYE	TT2223100165K UM			5,000.00	378,521.34
18/08/2022	Cash Deposit ROLAND EDWIN GAISEY	TT2223000057T AK			600.00	373,521.34
17/08/2022	Cash Deposit CYRUS PEACE DJANI	TT2222900321			8,000.00	372,921.34
16/08/2022	Cash Deposit SAKIDA RITA	TT2222800095K UM			1,859.82	364,921.34
15/08/2022	Transfer 31188 ACH DUMMY ACCOUNT STEPHEN	FT2222748848			1,351.50	363,061.52
15/08/2022	Transfer 31188 ASEM LIVINGSTONE UNEARNED	FT2222752504			6,790.38	361,710.02
15/08/2022	Transfer 31188 DWAMENA AKENTEN SECONDARY	FT2222722771			1,208.14	354,919.64
12/08/2022	Cheque Deposit Other Banks 31188 CHQ Dep GERTRUDE TORKORNOO	FT2222435440	034584		152,768.40	353,711.50
12/08/2022	Cash Deposit ADU MENSAH EBENEZER MERCY FRIMPOMAA	TT2222400134K UM			2,360.00	200,943.10
12/08/2022	Transfer AUDITOR- GENERAL'S RECOVERIES A	FT2222475029			27,389.80	198,583.10



TRF TO  
AUDITOR-  
GENERAL'S  
RECOVERIES  
LETT DD 8/8/22  
BO JUDICIAL  
SERVICE

12/08/2022	Transfer 31188 AHIAXORNU NELSON AHIAXORN	FT2222438254			1,893.38	171,193.30
12/08/2022	Cheque Deposit BOG JUDICIAL TRNG INSTITUTE AMOS ADDO QUAYE GHA- 006560219-5 IFO AUDITOR GENERALS RECOVERIES	FT2222429021	283208		2,925.30	169,299.92
11/08/2022	Cash Deposit BAHAMPEE K PAUL	TT2222300034T AM			9,048.00	166,374.62
11/08/2022	Cash Deposit ADAM IZUDEEN	TT2222300012T AM			2,000.00	157,326.62
09/08/2022	Transfer 31188 IMOROYAKUBU ABRAHAM CUMULA	FT2222148085			1,366.01	155,326.62
09/08/2022	Cash Deposit BEATRICE AKOLE WILSON	TT2222100550			2,200.00	153,960.61
09/08/2022	Cash Deposit ISAAC FRIMPONG	TT2222100021S UN			2,307.00	151,760.61
08/08/2022	Transfer 31188 ABAIDOO APPIATSE KWESI RE	FT2222030802			47,487.80	149,453.61
05/08/2022	Transfer CENTRAL BANKERS CLEARING ACCOUNT EBG 034583 RTD - POSTDATED	FT2221774411		152,768.40		101,965.81
05/08/2022	Cash Deposit JOYCE R	TT2221701264			1,700.00	254,734.21

## BRAIMAH

05/08/2022	Cash Deposit JOYCE R BRAIMAH	TT2221700279	1,700.00	253,034.21
05/08/2022	Cash Deposit JOYCE R BRAIMAH	TT2221700279	1,700.00	254,734.21
03/08/2022	Cheque Deposit Other Banks 31188 CHQ Dep GERTRUDE TORKORNOO	FT2221502480 034583	152,768.40	253,034.21
02/08/2022	Cash Deposit ROMEO ASANTE NIMO	TT2221400022S UN	15,000.00	100,265.81
02/08/2022	Transfer 31188 CREDIT CLEARING ACCOUNT A	FT2221402854	863.50	85,265.81
01/08/2022	Transfer 31188 IMOROYAKUBU ABRAHAM CUMULA	FT2221308008	3,724.34	84,402.31
01/08/2022	Cash Deposit ABAIDOO APPIATSE K	TT2221300101	2,000.00	80,677.97
25/07/2022	Cash Deposit DESMOND KWESI DIKRO	TT2220600412	53,000.00	78,677.97
25/07/2022	Cash Deposit LOVINIA AMAKYE	TT2220600036	1,000.00	25,677.97
20/07/2022	Transfer 31188 CREDIT CLEARING ACCOUNT A	FT2220192034	17,453.47	24,677.97
13/07/2022	Cash Deposit JOYCE KONAMAH	TT2219400574	7,224.50	7,224.50

# Mission Statement

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**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
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