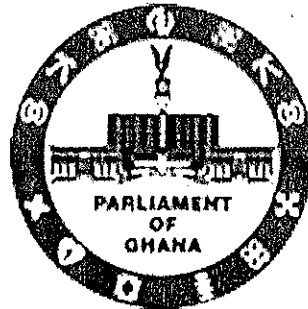


IN THE THIRD SESSION OF THE EIGHTH PARLIAMENT OF THE FOURTH
REPUBLIC OF GHANA



REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE
AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA - TECHNICAL
UNIVERSITIES FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021

1.0. INTRODUCTION

The Report of the Auditor-General on the Public Accounts of Ghana - Technical Universities for the Financial Year Ended 31 December 2021 was laid before the House on 6th July, 2022 by the Hon. Majority Chief, Mr. Frank Annoh-Dompreh, and was referred to the Public Accounts Committee (PAC) for examination and report to the House, in accordance with Order 165(2) of the Standing Orders of the Parliament of Ghana.

2.0. ACKNOWLEDGEMENT

The Committee is grateful to the Auditor-General, the Vice-Chancellors of all the Technical Universities for their cooperation and to all the media houses for the live coverage of the Committees' Sitzings.

3.0. REFERENCE

The Committee referred to the following legal Instruments during its deliberations:

- i. The Constitution of the Republic of Ghana, 1992
- ii. The Standing Orders of the Parliament of Ghana
- iii. The Public Financial Management Act, 2016 (Act 921)
- iv. The Public Financial Management Regulation, 2019 (LI 2378)
- v. The Public Procurement Act 2003 (Act 663)
- vi. The Public Procurement (Amendment) Act 2016 (Act 914)
- vii. The Audit Service Act, 2000 (Act 584)
- viii. The National Accreditation Board Act, 2007 (Act 744)
- ix. The Income Tax Act 2015 (Act 896)
- x. The Value Added Tax Act, 2013 (Act 870)
- xi. The Public Office Holders (Declaration of Assets and Disqualification) Act 1998 (Act 550)
- xii. The Report of the Auditor-General on The Public Accounts of Ghana - Technical Universities for the Financial Year Ended 31st December 2020
- xiii. Report of the Public Accounts Committee on The Report of the Auditor-General on The Public Accounts of Ghana - Technical Universities for the Financial Year Ended 31st December 2020

4.0. PURPOSE OF THE AUDIT

The Audit was undertaken in accordance with Article 187 of the 1992 Constitution of the Republic of Ghana, which mandates the Auditor-General to audit the Accounts of all Public Offices and report to Parliament. The purpose of the Audit was therefore, to enable the Auditor-General to express his opinion on the level of compliance of the operations and activities of the Technical Universities as expressed in their Financial

Statements for the year ended, 31 December, 2021 in line with the existing public financial management legislations and guidelines.

5.0. METHODOLOGY

In undertaking this exercise, the Committee was furnished with written and oral submissions as well as the Status Report on the implementation of the recommendations of the Auditor-General by the officials of all the Technical Universities who appeared before the Committee during the Public Hearings.

6.0. SUMMARY OF AUDIT FINDINGS

The issues raised in the Report by the Auditor-General mainly related to Outstanding Debtors/Loans/Recoverable Charges, Cash, Procurement, Tax, Payroll and Contracts Irregularities. The overall impact of the irregularities translated to an amount of GH¢34,876,923.58.

The Committee noted an increase in the value of Irregularities from GH¢13,093,026 in 2020 to GH¢34,876,923.58 in 2021, representing 166.38% increase. The detailed analysis of the 2020 and 2021 Irregularities are presented in Table 1 below:

Table 1: An Analysis of 2020 and 2021 Irregularities

No.	Type of Irregularities	2020 (GH¢)	2021 (GH¢)	Variance	% Increase/Decrease
1.	Outstanding Debtors/Loans/Recoverable Charges	3,897,983	7,792,954	3,894,971	99.92
2.	Cash	3,412,427	711,888	(2,700,539)	(79.14)
3.	Payroll	283,998	3,396,381	3,112,383	1095.92
4.	Procurement	,898,239	2,066,600	168,361	8.87
5.	Tax	8,671	-	8,671	-
6.	Stores	258,015	-	258,015	-
7.	Contract	3,333,692	20,909,101	17,575,409	527.20
	Total	13,093,026	34,876,924	21,783,898	166.38

8.0. STATUS OF IMPLEMENTATION OF THE RECOMMENDATIONS OF THE AUDITOR-GENERAL

The Committee noted that most of the institutions had complied with the recommendations of the Auditor-General in respect of the irregularities cited against them. The Committee observed that, out of a total Irregularities of GH¢34,813,764.44 recorded in the Report, irregularities amounting to GH¢8,198,996.73 representing 23.55% had been resolved leaving an amount of GH¢26,614,767.71 outstanding. The detailed analysis of the status of the 2021 Irregularities are presented in Table 4:

Table 4: Resolved and Outstanding Irregularities

Technical University	Total Irregularity (GH¢)	Amount Resolved (GH¢)	Amount Outstanding (GH¢)	% Resolved
Tamale	69,617.87	19,760.00	49,857.87	28.38
Bolgatanga	3,466,634.38	2,849,362.80	617,271.58	82.19
Cape Coast	2,144,092.08	1,646,077.89	498,014.19	76.77
Ho	4,472,995.46	1,536,687.78	2,936,307.68	34.35
Koforidua	21,142,821.29	233,720.25	20,909,101.04	1.11
Kumasi	2,513,076.65	1,154,586.34	1,358,490.31	45.94
Wa - Dr Hilla Liman	371,842.32	126,117.28	245,725.04	33.92
Takoradi	583,123.82	583,123.82	-	100
Sunyani	49,560.57	49,560.57	-	100
Total	34,813,764.44	8,198,996.73	26,614,767.71	23.55

7.0. ERRORS AND OVERSTATEMENT

The Committee noted that the total value of Payroll Irregularities reported in the name of Bolgatanta Technical University was overstated by a sum of GH¢63,159.14. This brings the University's total Payroll Irregularities down to GH¢739,591.58 from GH¢802,750.72 as recorded by the Auditor-General. The breakdown of the overstatement is provided in the Table 2 below:

Table 2: Overstatement in the 2021 Auditor-General's Report

Technical University	Type of Irregularities (Payroll)	Amount in the Report (GH¢)	Actual Value (GH¢)	Overstatement (GH¢)
Bolgatanga	Freda Augustina Adigbo	196,038.90	122,771.36	73,267.54
	Anna Amankwa-Minkah	230,467.60	240,576.00	(10,108.40)
	Total	802,750.72	739,591.58	63,159.14

Table 3 presents the net effect of the above overstatement on the total value of the irregularities identified by the Auditor-General:

Table 3: Summary of Adjusted Irregularities for the Year Ended 31 December 2021

No.	Type of Irregularities	%	Total Amount (GH¢)
1	Outstanding Debtors/Loans/Recoverable Charges	22.38	7,792,953.52
2	Cash Irregularities	2.04	711,887.82
3	Payroll	9.57	3,333,222.23
4	Procurement	5.94	2,066,599.83
5	Tax	0.00	-
6	Stores	0.00	-
7	Contract	60.06	20,909,101.04
	Total	100	34,813,764.44

9.0. OBSERVATION AND RECOMMENDATIONS

9.1 ACCRA TECHNICAL UNIVERSITY

i. Tertiary programmes without accreditation

The Auditor-General noted that 22 Programmes being run by the Accra Technical University had their accreditation certificates expired for the period ranging from March, 2019 to December, 2021 and recommended to Management to expedite action to secure the accreditations for all Programs without further delay.

The Committee was however, informed by the Management that the accreditation for eleven 11 Programmes had been secured leaving 11 more Programmes which are at various stages of the accreditation processes to be completed before the end of the year.

The Committee therefore, urges the Management to ensure that the remaining Programmes are accredited and further recommended to Management to initiate the accreditation processes earlier, at least a year or two before the expiration of the current accreditation to avoid the situation to protect the credibility of the certification of the Programmes.

ii. Assets Without Ownership Documents

The Audit disclosed that the University had no legal title to its Kinbu Campus and Cantoments lands, which were acquired since 1960. The Auditor-General urged Management to ensure that the legal titles to these parcels of land are secured as early as possible by liaising with the appropriate state agencies.

The Committee was informed that the process to secure legal titles to the Kinbu Land has begun, however, the ownership of the land at cantonments is currently under litigation.

The Committee therefore, entreated the Management to follow through to secure the title deeds for the Kinbu land whilst pursuing the legal issues regarding the land at the Cantonments.

9.2. TAMALE TECHNICAL UNIVERSITY

i. Failure to Safeguard 31.45-Acre Land at the University

Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921) Management of the Tamale Technical University failed to safeguard lands belonging to the University at Kpene, Demali and Dungu Kukuo giving way to encroachment by the people in the community. The Auditor-General noted that only a 2.30 acres at Dungu Kukuo where the Vice Chancellor's official residence is being constructed has been walled. The rest of the land had not been walled making it easily prone to encroachment.

The Auditor-General therefore, recommended that the Management of the University should take the necessary steps to urgently secure the remaining lands by putting up fence walls to prevent further encroachment, and vigorously pursue the legal title without any delay.

The Committee noted that following the recommendations of the Auditor-General, the Management had obtained the cadastral plan for the land at Demali and further initiated the process to acquire a cadastral plan for the Kpene land as well.

The Committee therefore, urges the Management to take the necessary steps to secure the legal titles without any delay.

ii. Failure to Retrieve Payment in lieu of Notice - GH¢49,557.84

The Report revealed that two (2) Lecturers resigned from the University on 31st July, 2021 and 31st August, 2021 respectively, but failed to notify the Management six (6) months earlier and therefore were paid three (3) months' salaries resulting in indebtedness amounting to GH¢49,557.84. The Auditor-General recommended that the Management should take the necessary steps to recover the amount from the two (2) officers, and pay same into the consolidated fund.

The Committee noted that the anomaly occurred due to the failure of the Management to strictly enforce the provisions in the Statutes and Appointment Letters of their employees. The Committee further observed that the amount of GH¢49,557.84 had not been recovered from the two officers who were notified of the infractions and recommends to the Management to seek legal advice from their legal team and pursue the matter accordingly.

iii. Rent Defaulters - GH¢20,060.00

Contrary to Section 91 of the Public Financial Management Act, 2016 (Act 921), the Management charged 37 occupants of the University's bungalows lower amounts as rent without implementing the new approved rent rates, leading to under deduction of rent totaling GH¢20,060.00. The Auditor-General therefore recommended that the Management should enforce the deduction of the University's approved rent from the salaries of the occupants and recover the outstanding amount of GH¢20,060.00 from the defaulted officers.

The Committee observed that an amount of GH¢19,760.00 had been recovered leaving a balance of GH¢300.00 and urges the Management to ensure the full recovery of the outstanding. The Committee further urges Management to liaise with the Controller and Accountants-General's

Department to ensure that approved rent amount of the University is deducted promptly at source as directed by the University to avoid the indebtedness by the staff of the School.

9.3. BOLGATANGA TECHNICAL UNIVERSITY

i. Unearned Salaries through the Use of Fake Certificate - GH¢376,244.22

The Report revealed that an officer presented a fake certificate after being granted study leave with pay to pursue a 2-year Master's Degree Programme at the Ghana Institute of Management and Public Administration (GIMPA) and however, took salaries amounting to GH¢376,244.22. The Auditor-General recommended that Management should retrieve the amount of GH¢376,244.22 from the officer and pay same into the Consolidated Fund, 90 days upon the receipt of the Management Letter, failing which the Management should take legal action against him.

The Committee observed that the money had not been recovered, however, the Management had reported the matter to Economic and Organised Crime Office (EOCO) to apprehend the officer for prosecution.

The Committee therefore, urges Management to keep the Auditor-General informed about the progress of events in respect to the above subject.

9.3.2 Failure to Serve the Terms of Study Leave Bond - GH¢363,347.36

The Audit revealed that two (2) former lecturers of the University were found to owe an amount of GH¢426, 506. 50 for failing to serve their bond terms after being granted study leave with pay. The Auditor-General recommended to the Management to pursue the recovery of the amount of **GH¢426,506.50** from the lecturers or their guarantors and pay same to the Consolidated Fund, 90 days after the receipt of the Management Letter, failing which Management should take legal actions against them.

The Committee noted that the amount of GH¢426,506.50 was overstated by GH¢63,159.14. The revised amount therefore, to be retrieved from the two officers now stands at GH¢363,347.36. The Committee was further informed that an amount of GH¢122,320 has been recovered from the revised amount of GH¢363,347.36 leaving an amount of GH¢241,027.36 outstanding in the name of the two (2) officers, which has been reported to EOCO to assist in the recovery of the amount and update the Auditor-General on the status of case.

9.4. CAPE COAST TECHNICAL UNIVERSITY

i. Unapproved Purchase of Vehicle

The Audit noted that the Management made payment totaling GH¢415,000.00 to Messrs Silver Star Auto Ltd for the purchase of a Mercedes Benz C200 with Registration Number GN 9502-20 however, the Management could not provide documentary evidence of any prior written approval from the Minister for Finance or the University's Governing Council, contrary to Regulations 158 of the Public Financial Management Regulations, 2019 (L.I 2378).

The Auditor-General in lieu of the above, recommended that Management should seek retrospective approval from the Minister for Finance through the Governing Council within 30 days upon receipt of the Management letter, failing which Management should be sanctioned in accordance with Section 96 of the Public Financial Management Act, 2016 (act 921).

The Committee however, was informed by the Management that provisions to acquire the vehicle was made in the budget estimates of the University during the period under review. Management had therefore written to the Minister for Finance to request for retrospective approval for the purchase of the vehicle as recommended by the Auditor-General.

The Committee therefore recommends to the Ministry of Finance to grant the request of the Management in accordance to Section 96 of the Public Financial Management Act, 2016 (act 921).

ii. Wrongful Payment of Salaries

The Audit revealed that the Management instructed Mr. Albert Ayia-Koi, a senior Research Assistant of the University to step aside from all his duties effective 24th February, 2020 to enable the Disciplinary Board (Senior Members) to carry out an investigation into an alleged sexual harassment case leveled against him. Mr. Albert Ayia-Koi was paid full salaries during the period of investigation in the sum of GH¢139,280.55 for two (2) years instead of the 50% of the salary of GH¢69,640.28.

The Auditor-General recommended that Management should retrieve the 50% of the salary in the sum of GH¢69,640.28 paid to Mr. Albert Ayia-Koi and remit same to government chest within 30 days after receipt of the Management Letter, failing which the salary validators and the approving officers should be made to refund the amount involved.

The Committee was informed by the Management that no recovery has been made, even though a written notice has been served on Mr. Albert Ayia-Koi without any response so far.

The Committee therefore, recommends to the Management to surcharged the salary validators and the approving officers with the amount of GH¢69,640.28.

iii. Outstanding Salary Advance

The Audit discovered that out of a total salary advance of GH¢140,236.07 granted to 24 members of staff, only GH¢66,005.90 had been recovered leaving a balance of GH¢74,230.17. Management however, attributed the lapse to challenges arising out of the upgrade of the payment system from the Controller and Accountant-General's Department.

The Committee observed that an amount of GH¢60,856.26 has been recovered leaving GH¢13,373.91 outstanding. The Committee therefore, recommends to Management to ensure the recovery of the outstanding amount of GH¢13,373.91 failing which the Finance officer and the Registrar should be held liable.

iv. Delayed Projects

The Auditor-General reported that Seven (7) GETFund projects were awarded at a contract sum of GH¢9,223,304.70 out of which a total amount of GH¢3,404,481.87 was paid to the contractors, yet the projects remain uncompleted. The Audit further revealed that one of the projects had also been abandoned for almost 10 years after a total amount of GH¢885,491.09 out of the contract sum of GH¢1,210,151.67 had been paid to the contractor.

The Committee therefore reiterated the recommendation by the Auditor-General that the Management should coordinate with GETFund Secretariat to provide budget allocation to complete these projects before new ones are awarded to prevent further cost overruns.

v. Irregularities in service agreement

The Audit noted that the University's Management signed a Memorandum of Understanding (MoU) for a Public Private Partnership (PPP) Agreement with Oguaa Akoto Enterprise Limited for the construction of Fuel Filling Station and other ancillary services on the University's land without competitive processes and approval from the University's Governing Council, Minister for Finance and Parliament.

The Auditor-General recommended that Management should seek approval from the Governing Council of the University, Minister for Finance and Parliament to legitimize the Agreement and the related MoU, failing which the project should be halted.

Management disclosed to the Committee that all Public Private Partnership Agreements have been halted and a Committee has been set up to review the process regarding the Public Private Partnership Agreements.

The Committee therefore urges Management to speed up the processes to obtain the approval from the three (3) bodies as recommended by the Auditor-General.

9.5. HO TECHNICAL UNIVERSITY

i. Vacation of post

The Audit noted that Mr. Iven Aabaah, an officer of Ho Technical University vacated post on 4th January, 2020 leading to indebtedness of GH¢31,275.84 in lieu of six months' notice and recommended that Management should recover the amount from Mr Iven Aabaah's entitlement (if any) or take every possible legal means to retrieve the money from him.

The Committee observed that an amount of GH¢9,673.08 has been recovered leaving a balance of GH¢21,602.76 and therefore recommends to Management to ensure full recovery of the outstanding amount from Mr. Iven Aabaah as recommended by the Auditor-General. However, Management should be held liable if the recommendation is not complied with.

ii. Students' Indebtedness

The Audit disclosed that 3,505 students owed the University to the tune of GH¢4,170,423.11 as at the end of the 2021 financial year in contravention of Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378). The Auditor-General recommended that Management should institute effective fee collection strategies to ensure timely recovery of the debts due the University.

The Committee noted that a recovery of GH¢1,500,000.00 has been made and measures are already in place to ensure effective fee collection. The Committee urges Management to ensure the full recovery of the outstanding amount of GH¢2,670,423.11 and strengthen the measures instituted for effective fee collection.

iii. Indebtedness of Pupils of the University's Basic School - GH¢21,900.00

Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L. I 2378), pupils of the University's Basic School owed fees amounting to GH¢21,900.00 as at 31st December, 2021. The Auditor-General recommended that Management should implement appropriate measures to improve the collection of fees.

The Committee observed that the increase in student indebtedness was due to Management's decision to grant amnesty to students to partake in examinations without recourse to the policy guidelines concerning payment of fees. The Committee however, noted that an amount of GH¢20,009.00 had been recovered leaving GH¢1,891.00 outstanding.

The Committee therefore, urges Management to ensure the recovery of the outstanding amount of GH¢1,891.00 and further entreats Management to utilize the policy guidelines concerning collection of fees.

iv. Overdue Advance

The Audit revealed that out of GH¢85,227.65 advanced to Messer Proko (Ghana) Ltd in 2015 to facilitate early completion of a GETFund project for the construction of a classroom block, GH¢35,000 remains un-refunded. The Auditor-General recommended to Management to pursue for the recovery of GH¢35,000.00 from Messer Proko (Ghana) Ltd.

The Committee was informed that the amount of GH¢35,000.00 remains outstanding, however, Management had entered into payment agreement with Messer Proko (Ghana) Ltd. to ensure full recovery of the amount.

The Committee therefore, urges Management to continue to pursue the Messer Proko (Ghana) Ltd to refund the full amount of GH¢35,000.00 with interest as part of the Agreement.

v. Vacation of Post by a Staff on Full Time Study Leave without Refund of Sponsorship - GH¢207,390.81

The Auditor-General established that Mr. Kwame Simpe Ofori, a former Assistant Lecturer of the University was granted study leave with pay on 15th March, 2019, however, his appointment was terminated after he refused to sign a Bond Form, leading to his indebtedness of GH¢207,390.81 to the state. The Auditor-General recommended that Management should take the necessary steps to recover the entire amount from Mr. Kwame Simpe Ofori or his guarantors, failing which the approving authorities should be held liable.

The Committee observed that no amount has been recovered. However, Management of the University have engaged the National Investigation Bureau (NIB) to pursue and recover the unearned salary of GH¢207,390.81 from Mr. Kwame Simpe. The Committee therefore entreats the Management of the University to keep the Auditor-General updated on the progress of the investigation.

9.6. KOFORIDUA TECHNICAL UNIVERSITY

i. Failure to Register Vehicles

The Auditor-General observed that Management failed to re-register four (4) vehicles of the Koforidua Technical University with the green number plate as per government's directives and urged the Management to ensure that the vehicles are re-registered with the green number plates.

The Committee noted that Management had re-registered three (3) of the Vehicles whilst processes are on-going to re-register the Mercedes Benz (saloon) vehicle with registration number GT-6993-17. The Committee therefore urges the Management to speed up the processes to ensure that the vehicle is re-registered.

ii. Revision of Contract Sum of Delayed Projects Leading to Additional Costs - GH¢20,909,101.04

Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), the Audit noted that five (5) construction projects of the Koforidua Technical University costing GH¢6,442,831.66 had delayed for a period between 24 and 132 months resulting in the upward revision of the contract sum of GH¢27,351,932.70 thereby creating additional costs of GH¢20,909,101.04.

The Committee reiterated the recommendations of the Auditor-General to liaise with the GETfund Secretariat for allocation of funds for the completion of the projects to avoid further cost overruns and to cease award of new contracts.

9.7. KUMASI TECHNICAL UNIVERSITY

i. Acquisition and Use of Educational Portal without Auditor-General's Approval

The Report revealed that the Kumasi Technical University procured an educational services portal called Osagyefo ERP worth GH¢199,624.50 from ROPART Systems Ltd to manage students and staff data, financial and academic information, and others without recourse to the Auditor-General before usage, and recommended that the Management should write to the Auditor-General for review of the portal and the subsequent approval of same.

The Committee was informed that, following the recommendations by the Auditor-General, the Management applied to the Auditor-General and assessment was carried out waiting for the final report from the Auditor-General. The Committee however, recommends to Management to send a reminder to the Auditor-General to speed up the approval process to enable the University to use the facility for the benefit of the school.

ii. Outstanding Hostel Fees - GH¢47,105.00

The Report identified 507 students who owed the University a total amount of GH¢47,105.00 as additional hostel fees charged for the period under review. The Auditor-General therefore, urged Management to take the necessary steps to collect all hostel fees owed the University by the students.

The Committee observed that an amount of GH¢11,300.00 has been recovered leaving a balance of GH¢35,805.00 whilst Management have identified and tagged on the graduation portal, students who still owe the hostel fees. The Committee therefore, urges Management to ensure the full recovery of the outstanding amount of GH¢35,805.00.

iii. Loss of Rental Revenue - GH¢120,713.02

The Audit noted that the occupants of the University's bungalows were charged a fixed amount instead of the 10% of the basic salary approved by the Development Committee of the University and recommended that the Management should take immediate steps to implement the approved rate of 10% of the basic salary of all occupants as rent fee.

The Committee was informed that the implementation of the approved 10% of the basic salary as rent charges has formally been communicated to the occupants and therefore, entreats Management of the University to follow up with the Controller and Accountant-General's Department (CAGD) to ensure that the policy has been effected.

iv. Outstanding Rent - GH¢44,062.00

The Auditor-General disclosed that 32 occupants of the bungalows owed the University a total amount of GH¢44,062.00 as rent arrears for the period under review and recommended that the Management should ensure the rent arrears are recovered failure of which the defaulters should be evicted.

The Committee noted that an amount of GH¢19,092.00 has been recovered leaving GH¢24,970.00 outstanding. However, the Management informed the Committee that the senior members with outstanding balances would have the amount deducted from their 2023 Book and Research Allowance whilst the non-senior members' will have their internal claims withheld to defray the outstanding rent.

The Committee therefore, urges Management to ensure the full recovery of the amount of GH¢24,970.00 failing which the Registrar and Accountant of the University should be held liable.

v. Failure to Renew the Accreditation of Programmes

The Audit disclosed that 29 of the University's Programmes had expired spanning the period 2009 to 2018. The Auditor-General recommended that Management should ensure the timely renewal of the Accreditation Certificates of all expired programmes.

The Committee noted that 16 of the programmes have been re-accredited and the rest are at various stages of re-accreditation processes. The Committee recommends to Management to ensure that the remaining programmes are accredited and further urges Management to ensure that the re-accreditation of the Programmes are initiated earlier before the expiration of existing accreditation.

vi. Failure to Serve Mandatory Bond Period after Completion of Course - GH¢1,560,134.73

It was reported by the Audit that Four (4) of the University's staff were sponsored to pursue PhD Programmes in their various areas of studies at a cost of GH¢1,560,134.73 but failed to return to serve their bond terms after completion. The Auditor-General recommended that the Management should take the necessary steps to recover the total amount of GH¢1,560,134.73 from the affected staff or their guarantors, failing which Management should take legal action against them.

The Committee was informed that Mr. Edmond Oppong Preprah has assumed duty and is serving his bond, whilst the guarantors of the other three (3) officers are being pursued to refund the amount of GH¢1,177,002.29. The Committee therefore recommends to Management to implement the recommendations of the Auditor-General to retrieve the outstanding amount from the three (3).

9.8. DR. HILLA LIMAN TECHNICAL UNIVERSITY

**i. Staff on Study Leave Receiving Unapproved Allowances
GH¢171,008.85**

The Audit noted that eight (8) staff of the Dr. Hilla Liman University were granted study leave to pursue various programs in different universities either in Ghana or abroad and were paid underserved salary related allowances. The Auditors recommended that Management should retrieve the amount of GH¢171,008.85 from the beneficiaries and pay same to the Consolidated Fund and provide evidence for audit inspection.

The Committee noted that Management failed to retrieve the amount of GH¢171,008.85 from the beneficiaries, however, the Committee was informed that GTEC which is responsible for processing all salaries and

allowances of technical staff have been informed by the Management to stop validating the eight (8) staff and to further recover the amount of GH¢171,008.85 from them.

The Committee recommends to Management to recover the amount of GH¢171,008.85 from the beneficiaries failing which the validators should be held liable. Again, the Committee directed the Management to give the Committee feedback on the action taken through the Auditors in one month after the adoption and approval of the Report of the Committee by the House.

ii. Overpayment of Allowance GH¢23,774.05

Three (3) staff were paid GH¢23,774.05 salary related allowances above the applicable amount due them during the year, in contravention of Section 7 of the Public Financial Management Act, 2016 (Act 921). The Auditor-General therefore, recommended that the affected staff should refund the total amount of GH¢23,774.05 to chest within 30 days upon receipt of the management letter and provide the evidence for audit inspection.

The Committee however, observed that recoveries amounting to GH¢18,464.05 has been made leaving GH¢5,310.00 outstanding and urges the Management to ensure the recovery of the outstanding amount and pay same to chest.

iii. Unearned Salaries GH¢69,406.19

Contrary to Regulation 92 of the Public Financial Management Regulation, 2019 (L. I. 2378), three (3) employees were wrongfully paid a total amount of GH¢69,406.19 as unearned salaries after separation from the University during the year. The Audit recommendation was that Management should pursue for the recovery of the amount from the officers and pay same to chest 30 days after receipt of the Management letter, failing which the total amount should be recovered from the validating officers.

The Committee was informed that the Management had taken a decision to apply the benefits of the beneficiaries, Mr. Ntiamoah Charles Yeboah and Mr. Odei-Anim Kwame to defray the debt, however, effort to reach out to Mr. Osman Majeed Koranteng who resigned from his job has proven futile.

The Committee therefore, urges Management to use the benefits of both Mr. Ntiamoah Charles Yeboah and Mr. Odei-Anim Kwame to defray the debt and inform EOCO to assist in locating Mr. Osman Majeed Koranteng.

vi. Draft Policy Documents

In contravention of Section 90 of the Public Financial Management Act, 2016 (Act 921), the Audit noted that 19 out of 20 policy documents adopted by the University were yet to be approved by the governing Council to help in managing the University's resources to achieve its objectives and urged Management to ensure the approval of the policy documents to guide the operations of the University.

The Committee noted that 16 out of the 20 Draft Policy Document have been regularized and urges Management to speed up the processes to complete the outstanding Policies which include Library, ICT, Security and Transport.

v. Abandoned Projects

The Audit revealed that 12 construction projects at various stages of completion funded by GETFund had been abandoned. Again, the Committee reiterates the Auditor-General's recommendation that Management should coordinate with GETFund to provide budget allocation for the projects and ensure that they are completed before new ones are awarded and to further avoid project cost overruns.

9.9. SUNYANI TECHNICAL UNIVERSITY

i. University Lands with no Title Certificate

The Audit disclosed that the Sunyani Technical University failed to obtain the Land Title Registration Certificates to three (3) lands at various locations with a total estimated value of GH¢19,512,185.00. The Auditor-General recommended that Management should take the necessary steps to secure the lands by obtaining the title certificates.

The Committee observed that the Management had commenced the lease process for both the University's Main campus and the University land at Duayaw Nkwanta, whilst a Deed of Gift is yet to be signed by the Traditional Council of Amasu for the University Land at Amasu.

The Committee urges Management to ensure that titles to these lands are acquired speedily to prevent encroachment and loss of properties.

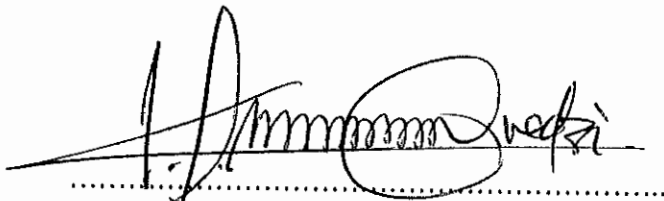
10.0. CONCLUSION

The Committee after a thorough examination of the Report of the Auditor-General on the Technical Universities revealed some improvement in the general administration and management by the Boards and Management of the institutions. The Committee however, observed persistent weaknesses in the financial management of the Universities due to weaknesses in the supervision of the Accounts Officers to adhere to the relevant public financial management rules and regulations.

The Committee recommends to the Management of these institutions to strengthen their internal control systems as recommended by the Auditor-General and further implement all the recommendations of the Committee as captured in this Report in accordance with Section 88 of the Public Financial Management Act, 2016, (Act 921).

The Committee therefore recommends to the House to adopt its Report on the Report of the Auditor-General on the Public Accounts of Ghana - Technical Universities for the year ended 31 December 2021 with its recommendations in accordance with Order 165(3) of the Standing Orders of the House.

Respectfully submitted.



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HON. JAMES KLUTSE AVEDZI (DR.)
CHAIRMAN, PUBLIC ACCOUNTS COMMITTEE



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JOANA ABENA SAKYI ADJEI (MRS.)
CLERK, PUBLIC ACCOUNTS COMMITTEE

13TH DECEMBER, 2023

