



REPUBLIC OF GHANA

REPORT

OF THE

AUDITOR-GENERAL

ON THE

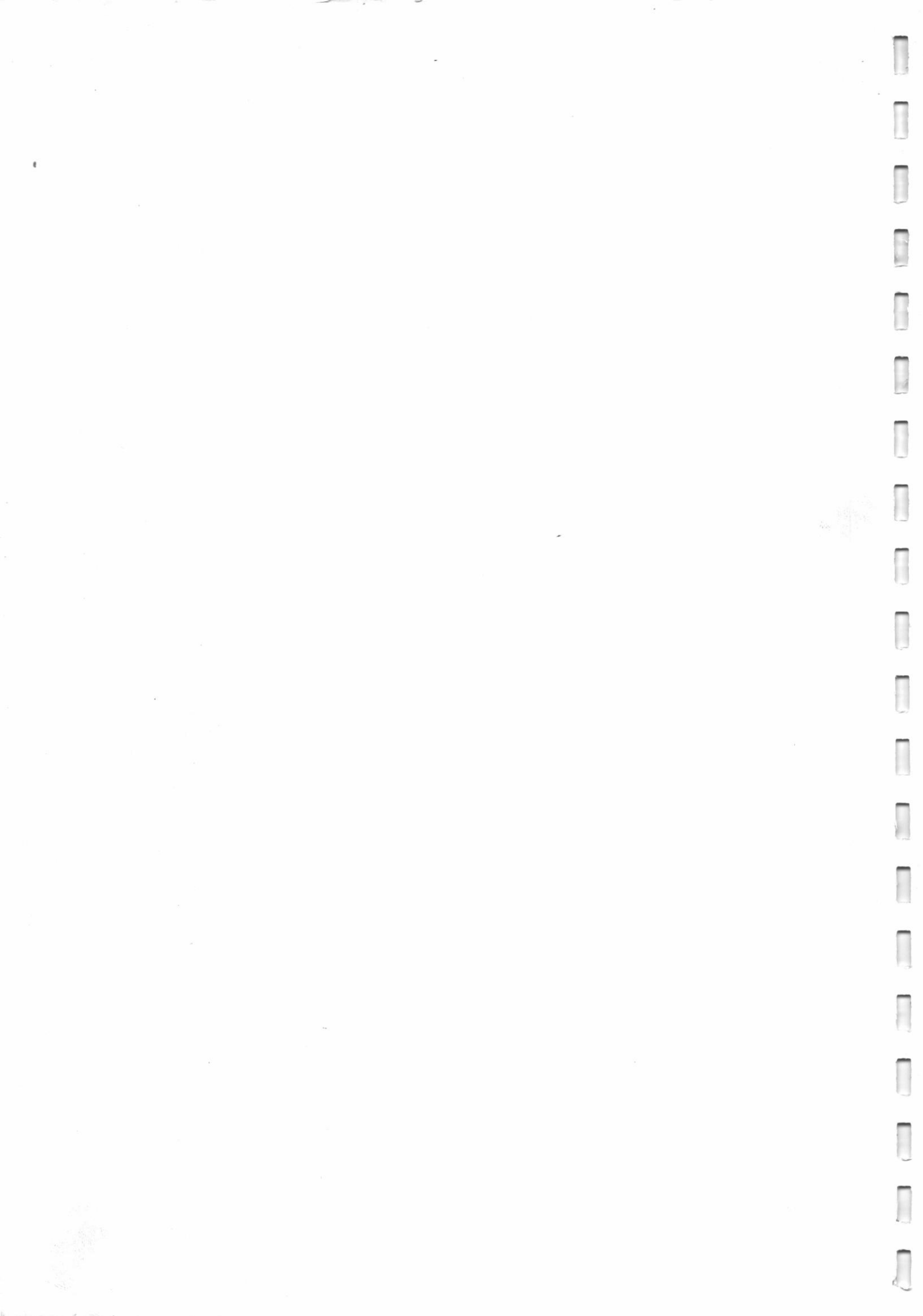
PUBLIC ACCOUNTS OF GHANA

FOR THE PERIOD ENDED

31ST DECEMBER, 1995

PRE-UNIVERSITY EDUCATIONAL

INSTITUTIONS



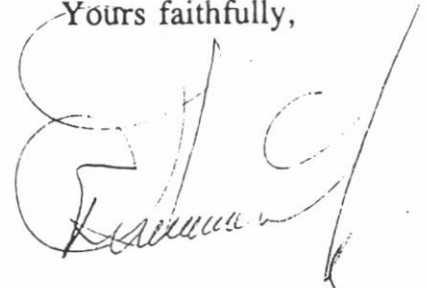
Office of the Auditor-General,
P. O. Box M. 96,
Accra.

30th December, 1996.

Dear Rt. Hon Speaker,

In compliance with Article 187(5) of the 1992 Constitution and as stated in paragraph 6 of my transmittal letter to my report on the Public Accounts of Ghana for the period ended 31st December 1995, I have the honour to forward to you for consideration by Parliament my supplementary report on Pre-University Educational Institutions for the period 1st July 1994 to 30th June 1995.

Yours faithfully,



AUDITOR-GENERAL
(OSEI TUTU PREMPEH)

The Rt. Hon. Speaker
Office of Parliament
Parliament House,
Accra.

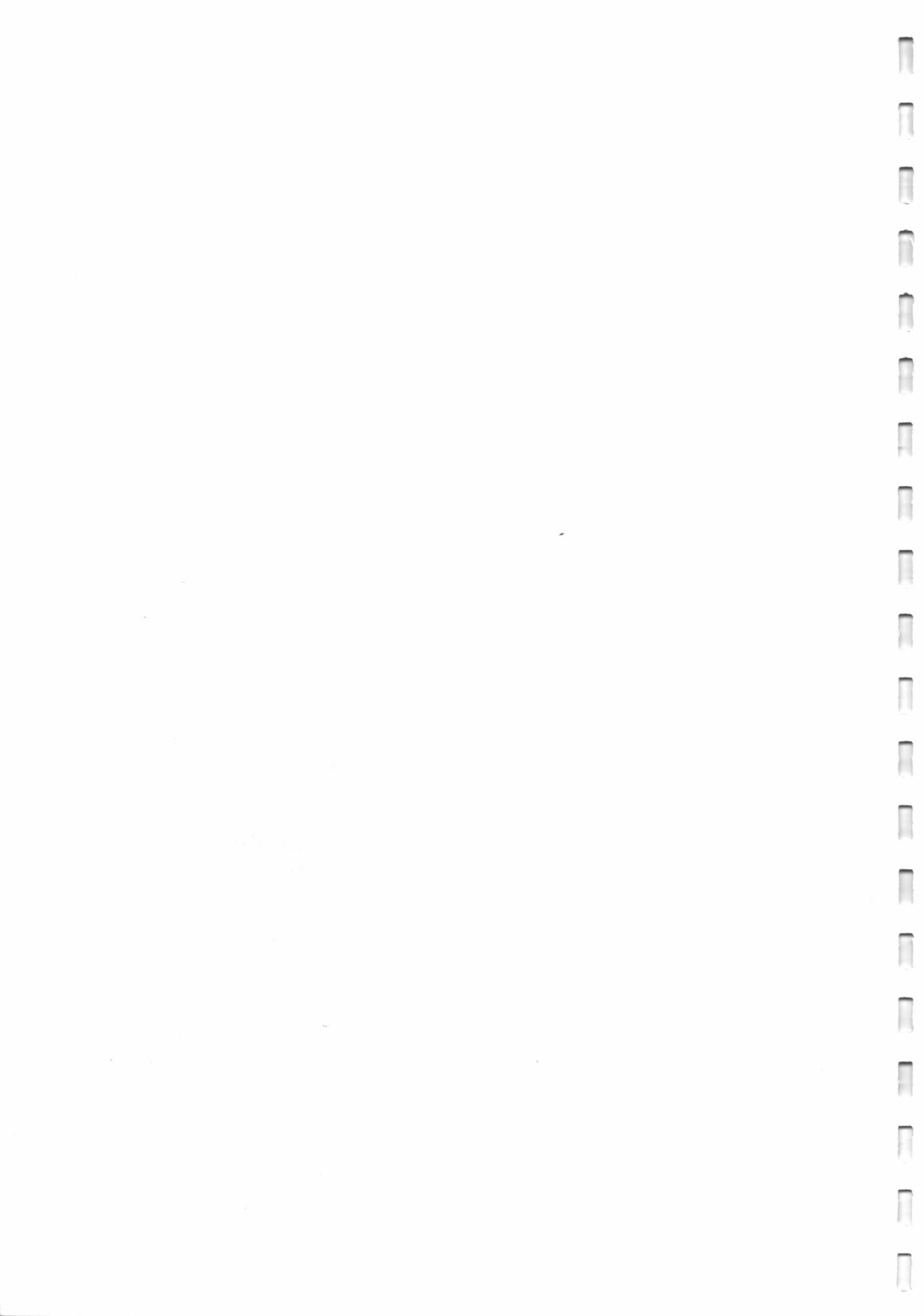
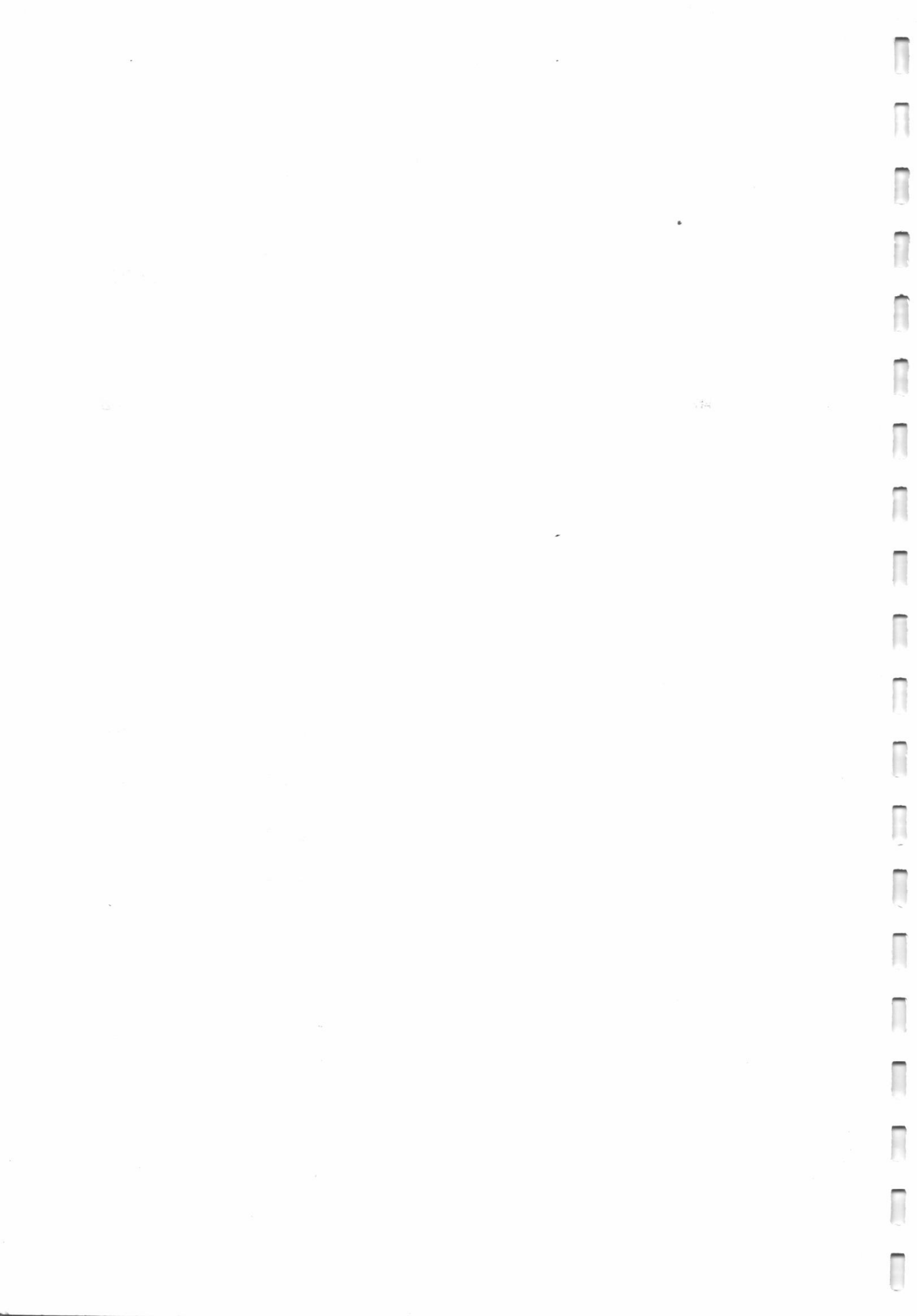


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**ANNUAL REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS
OF PRE-UNIVERSITY EDUCATIONAL INSTITUTIONS
FOR THE YEAR ENDED 30TH JUNE, 1995**

Introduction

In compliance with Article 187(2) of the 1992 Constitution of the Republic of Ghana, the accounts of Pre-University Educational Institutions and Missionary Educational Units have been examined for the financial year ended 30th June, 1995. As usual, the audit was conducted in conformity with the Financial Administration Decree (FAD), the Financial Administration Regulations (FAR) and the Financial and Accounting Instructions (FAI) issued by the Ghana Education Service.

Audit Objectives and Approach

2. The audit objectives were to ascertain whether in my opinion:
 - a) the accounts have been properly kept;
 - b) rules, regulations and procedures established are enough to provide an effective check on the assessment, collection and proper allocation of revenue;
 - c) all moneys collected have been fully accounted for;
 - d) moneys have been judiciously used for the purposes for which they were appropriated and expenditures made as authorized;
 - e) essential records are maintained, and the rules and procedures applied are sufficient to safeguard and control the Institutions' property;
 - f) financial business has been conducted with due regard to economy, efficiency and effectiveness; and

- g) the Final Accounts of the Institutions give a true and fair view of their financial positions.

3. With these objectives in mind, my office has carried out such reviews of the accounts and systems of Internal Control in Educational Institutions/Units and such other selective tests and investigations as were considered necessary in accordance with generally accepted auditing practice.

4. In this connection, the results of specific audits including instances of material wastage, extravagance or lack of economy and inefficiency in the administration of the financial resources of the Institutions/Units were reported through Management letters to heads of Institutions/Units.

Accounts

5. During the period under review, the accounts of 609 Educational Institutions/Units detailed hereunder were examined compared with 602 in the 1993/94 financial year.

Secondary Schools	348
Secondary Commercial Schools	11
Secondary Technical Schools	97
Training Colleges	37
Technical Training Colleges	2
Tertiary School	1
Technical Institutes	22
Agric. Colleges	3
Vocational Institute	1
Special Schools	20
Educational Units	<u>67</u>
	<u>609</u>