



REPUBLIC OF GHANA



**SPECIAL AUDIT REPORT OF THE
AUDITOR-GENERAL ON
DISALLOWANCE AND SURCHARGE
AS AT 30 NOVEMBER 2018**

Our Vision

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

This report has been prepared under Section 11 of the Audit Service Act, 2000 for presentation to Parliament in accordance with Section 20 of the Act.

**Daniel Yaw Domelevo
Auditor-General
Ghana Audit Service
19 December 2018**

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

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TRANSMITTAL LETTER

My Ref. No. AG.01/109/Vol.2/111

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19 December 2018

THE RIGHT HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA

Dear Hon. Speaker,

SPECIAL AUDIT REPORT OF THE AUDITOR-GENERAL ON DISALLOWANCE AND SURCHARGE AS AT 30 NOVEMBER 2018

In pursuance of Article 187(7)(b) of the 1992 Constitution, I have the singular honour to submit herewith a special report on Disallowing items of expenditure that are contrary to law and Surcharging persons who paid, authorised payments or received the payments contrary to law. This special report is to bring to the attention of Parliament and the general public, the work done on Disallowance and Surcharge by my Office after the land mark decision by the Supreme Court in the case of *OCCUPYGHANA V ATTORNEY- GENERAL*.

The report is in two Parts. The first Part comprised of Disallowance and Surcharge for which certificates were issued to the persons who were cited to have committed the infractions. The second Part covers recoveries made as a result of follow up made on the recommendations of the Auditor-General's previous reports.

I am putting systems in place to ensure that disallowance and surcharge become part of the audit process. Therefore, I may not be producing Special

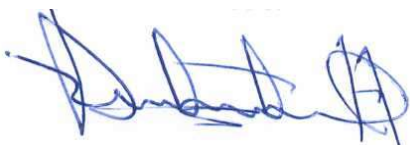
Reports on Disallowance and Surcharge in the future as such reports would be incorporated into my regular reports to Parliament.

Our intention is not to deny payment to anyone who has genuinely earned his salary or provided goods and services to the Government and hence we entreat Principal Spending Officers to keep records as required by Regulation 1 of the Financial Administration Regulations 2004 and also to respond quickly to audit observations as provided by Section 29 of Act 584 and Regulation 34 of the Audit Service Regulations 2011 (CI 70).

We are aware that as a human institution, genuine errors or omissions may arise from the disallowance and surcharge. The Constitution however does not mandate the Auditor-General to revoke disallowances and surcharges. We therefore encourage anyone aggrieved by a disallowance or a surcharge to appeal to the high court as provided by Article 187(9) of the Constitution. To facilitate the process, the Chief Justice (at the request of the Auditor General) has identified and assigned particular courts the responsibility of hearing the appeals on disallowance and surcharge. A copy of the Chief Justice's letter is attached to this report as Appendix A. It must be noted that according to the order 2(1) of the High Court (Civil Procedure)(Amendment)(No.2) Rules 2016 (C.I. 102) the appeal must be made within fourteen days of the surcharge by the Auditor General.

I wish to acknowledge the support the Audit Service had received from all stake holders on this matter and wish to assure Parliament and the general public of our commitment to protecting the public purse.

Yours faithfully,



DANIEL YAW DOMELEVO
AUDITOR-GENERAL OF GHANA

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EXECUTIVE SUMMARY

Introduction

This Special report is in line with the Constitutional mandate of Auditor – General on the audit of public accounts of Ghana as defined in Article 187(7) (b) of the 1992 Constitution, and the other related laws on Public Financial Management currently in existence.

Audit Objectives

2. This report is to bring to the attention of Parliament, disallowances/surcharges levied against persons whose actions, inactions and or conduct, resulted in expenditures contrary to law or by whose negligence or misconduct a loss or deficiency has been incurred as well as some of the recoveries made as a result of our follow up on recommendations made in the Auditor-General’s previous reports.

Disallowance and Surcharge

3. The mandate of the Auditor-General on disallowance and surcharge was enforced by the decision of Supreme Court in *OccupyGhana vrs Attorney General, Writ No. JI/19/2016(S.C)* delivered on the 14th of June 2017.

4. In January 2018, we submitted a report to Parliament covering the audit of liabilities of Ministries, Departments and Agencies (MDAs) as at 31 December 2016. In that report, out of the total claims or liabilities amounting to GH¢11,810,579,603.55 submitted by the Ministry of Finance to the Audit Service, **we were able to certify a total of GH¢6,331,326,592.29 and disallowed GH¢5,479,253,011.26.**

Recoveries - GH¢67,315,066.12

5. Our follow up on the status of implementation of recommendations in Auditor-General's previous reports resulted in the recovery of a total sum of **GH¢67,315,066.126** from public officers, individual and institutions who committed financial infractions in the course of performing their duties.

6. We remain committed to protecting the public purse and will like to reassure the public that our intention is not to deny payment to anyone who has genuinely worked for the Government or provided goods and services to Ministries, Departments and Agencies.

7. We demand that Public Officers keep records as required by Regulation 1 of the Financial Administration Regulations 2004 and also to respond timely to audit observations as provided by Section 29 of Act 584 and Regulation 34 of the Audit Service Regulations 2011 (CI 70).

PART I

DETAILS OF FINDINGS

DISALLOWANCE AND SURCHARGE

REGISTRAR-GENERAL'S DEPARTMENT

Alleged Embezzlement of Funds - US\$194,387.50

8. Our audit of the accounts of the Registrar General's Department for the period ended 31 December 2014, disclosed that Mr. Tahiru Haruna, Principal Accountant, transferred US\$163,510.00 from the Departmental Account into his private account, thereby defrauding the state of \$163,510.00 contrary to Regulation 2 of the Financial Administration Regulations, 2004 (L.I. 1802).

9. Mr. Tahiru Haruna admitted the offence and entered into an agreement to refund the amount of \$163,510.00 involved into the Registrar General Department's account which was later refunded.

10. The Auditor-General, in the exercise of his powers, surcharged Mr. Tahiru Haruna an amount of US\$30,877.50 an equivalent of GH¢129,685.50 for the amount embezzled. The surcharged amount should be paid into the Consolidated Fund through Registrar General Department's accounts.

GHANA MISSION IN LUANDA, ANGOLA

Embezzlement of funds - GH¢875,572.79

11. We noted during the audit of the accounts of Ghana Mission in Luanda, Angola, for the period June 2012 to 31 December 2014 that Mr. King Pratt Ainooson, the Accounting Officer of the Mission, embezzled €64,655.00 and US\$87,534.00, equivalent to GH¢531,616.75 contrary to Regulation 2 of Financial Administration Regulation, 2004, L.I. 1802.

12. Mr. King Pratt Ainooson admitted the offence and signed an undertaking on 9 December 2014 to refund the embezzled amount in monthly installments of €3,500.00.

13. The Auditor General disallowed GH¢531,616.75 being the principal amount embezzled and in addition he was surcharged GH¢343,956.04 bringing the total amount for refund to GH¢875,572.79.

GHANA MISSION IN LUSAKA, ZAMBIA

Misappropriation of funds - GH¢1,191,481.08

14. In the Auditor-General's report on MDA's for the period ended December 2014, Mr. Thomas A. Amoak, an Accounting Officer of the Ghana Mission in Lusaka, Zambia, misappropriated US\$160,640.00 and €29,332.00, the cedi equivalent of GH¢723,425.06, contrary to Regulation 2 of Financial Administration Regulation, 2004 L.I.1802.

15. In exercising his powers on disallowance and surcharge, the Auditor General disallowed the US\$160,640.00 and €29,332.00 misappropriated. Mr. Amoak was also surcharged an amount of GH¢468,056.02 bringing the total amount to be refunded to GH¢1,191,481.08.

MINISTRY OF FOOD AND AGRICULTURE

Liabilities to Agricultural Mechanization AMSEC - GH¢6,607,318.18

16. Agriculture Mechanization Services Enterprises Centres (AMSEC) on behalf of MOFA offered hire purchase facilities to qualified persons to purchase agricultural machinery at subsidized prices to boost Agricultural production.

17. During our audit of the accounts and other related records of AMSEC for the period ended 31 December 2013, we observed that, hire purchase agreements were executed between beneficiaries and AMSEC from 2008 to

2011. The beneficiaries were to pay for the machinery on installment basis within a period of three to five years from date of execution of the agreements.

18. Contrary to the terms of the agreements, 57 beneficiaries failed to comply with the terms of payments resulting in an outstanding debt of GH¢3,318,579.00 as shown in Appendix 'AI' attached.

19. In accordance with Article 187(7) of the Constitution the Auditor-General issued certificates of surcharge amounting to GH¢3,288,739.18 to the 57 individuals and companies bringing the total indebtedness of the 57 defaulters to GH¢6,607,318.18.

MINISTRY OF HEALTH

GHANA HEALTH SERVICE

Proceeds from auction sales not accounted for - GH¢50,035.00

20. Mr. Felix Aduajoe of Shelter Mart, Adentan, Accra, auctioned properties of Ghana Health Service and realized a total amount of GH¢44,125.00. The Auctioneer however paid GH¢19,625.00 to the Consolidated Fund leaving GH¢24,500.00 outstanding contrary to Regulation 17 of FAR, 2004, L.I 1802.

21. In accordance with Article 187(7)(b) of the 1992 Constitution, the Auditor-General disallowed and surcharged Mr. Aduajoe an amount of GH¢24,500.00 and GH¢25,535.86 respectively bringing the total amount of GH¢50,035.86 to be refunded into the Consolidated Fund.

Unearned salary - GH¢224,159.13

22. Our audit of the accounts of two Health institutions disclosed that as at December 2013, three persons who had separated from the institutions for periods ranging between one and fourteen months had their names on the

payroll and were accordingly paid a total unearned salary of GH¢109,705.83. This was contrary to Regulation 297 and 298 of the FAR, 2004, (L.I. 1802).

23. The Auditor-General therefore disallowed the unearned salary of GH¢109,705.83 and surcharged the three persons. Two of the officers, Dr. Otis Sarpong and Dr. Salomey Mensah, however refunded a total amount of GH¢58,653.49 but were still surcharged for delayed payments. The three officers were accordingly surcharged a total amount of GH¢114,453.30 resulting in a total indebtedness of GH¢224,159.13.

24. The third person, Dr. Jacob Yangyuru later refunded GH¢51,618.03 of the indebtedness to EOCO exhibit account no. 1018631472265 at the Bank of Ghana, leaving a difference of GH¢59,204.58. Two more other persons, Mr. Tanko Iddi Abdulai, the Hospital Administrator, and Mr. Osei Yaw Kwarteng, the Head of Finance of the Government Hospital, Bechem who failed to exercise their responsibilities for stoppage of the salary of Dr. Jacob Yangyuru were jointly surcharged with the amount of GH¢59,204.58. Details are shown in the table 1 below.

Table 1: Unearned salary - GH¢224,159.13

Name	Institution	Disallowed (GH¢)	Surcharged (GH¢)	Total (GH¢)
Dr. Otis Sarpong	Tema General Hospital	34,042.00	30,156.10	64,198.10
Dr. Salomey Mensah	Tema General Hospital	24,611.49	24,526.93	49,138.42
Dr. Jacob Yangyuru Mr. Tanko Iddi Abdulai Mr. Osei Yaw Kwarteng	Government Hospital, Bechem	51,052.34	59,770.27	110,822.61
Total		109,705.83	114,453.30	224,159.13

NATIONAL PROSTHETICS AND ORTHOTICS CENTRE, ACCRA

Falsification of Store Requisition and Issues -GH¢168,360.65

25. The Auditor-General's report on MDAs for the year ended 31 December 2014 on National Prosthetics and Orthotics Centre disclosed that Mr. Alex A. Asare and Mr. William Afenyo, Head of Stores and Stores Assistant respectively, misappropriated store items amounting to GH¢100,976.00 contrary to Regulation 182 and 183 of the FAR, 2004, L.I. 1802.

26. The two officials were jointly issued with a certificate of disallowance and surcharge for a total amount of GH¢168,360.65 being GH¢100,976.00 as the amount misappropriated and a surcharge amount of GH¢67,384.65.

BIBIANI/ANHWIASO/BEKWAI DISTRICT ASSEMBLY

Misappropriation of stool lands revenue-GH¢567,565.58

27. The Auditor-General's report on the accounts of District Assemblies for the year ended 31 December 2014 disclosed that, Mr. Louis Bayouh, the then District Co-ordinating Director, and Mr. Emmanuel Owusu Ansah, the former District Finance Officer, of Bibiani/Anhwiaso/Bekwai District Assembly, failed to lodge Stool Land's revenue amounting to GH¢506,639.39 into the Assembly's account. The action of the two officers were contrary to Regulation 17 of the FAR, 2004, L.I. 1802.

28. The two officials admitted the offence and refunded a total amount of GH¢359,900.00 into the Assembly's account, leaving an amount of GH¢146,739.39 outstanding.

29. The Auditor-General issued certificate of disallowance for the amount of GH¢146,739.39 and also surcharged the two officers jointly to refund GH¢60,926.19 as penalty for the infraction into the Assembly's account.

GHANA HIGHWAYS AUTHORITY

Revenue not accounted for - GH¢331,156.80

30. Our audit of the accounts of Ghana Highways Authority, Ashanti region disclosed that Mr. David Addo, the Regional Director, failed to account for a total revenue of GH¢234,000.00 accrued in respect of a Pedestrian Roller. This was contrary to Regulation 17 of the FAR, 2004, L.I. 1802. This was captured in our report on MDAs for the year ended 31 December 2015.

31. Consequently, the Auditor-General issued a certificate of disallowance for Mr. David to refund an amount of GH¢234,000.00 to the Authority. Additionally he was surcharged to pay GH¢97,156.80 into the Consolidated Fund through the Ghana Highways' account.

MINISTRY OF DEFENCE

Official Vehicle worth GH¢14,000.00 not returned

32. Group Captain Twum-Danso (Rtd.), a former Director of Veterans Association of Ghana (VAG), was assigned an official vehicle, a Nissan Sunny with registration number GT 6485 X.

33. Contrary to Regulation 183(3) of the FAR, 2004, L.I. 1802, our audit disclosed that Group Captain Twum-Danso (Rtd.) did not return to the Ministry upon his retirement, the official vehicle assigned to him which was estimated to cost GH¢14,000.00.

34. Eventhough the vehicle after 20 months, was returned to the Ministry, the Auditor-General surcharged Group Captain Twum-Danso (Rtd.) an amount of GH¢5,812.80 for the period the vehicle was in his custody.

Financial infractions from Auditor-General's report

35. During the 2017 and 2018 financial years, and in the reports issued to Parliament and respective MDAs, due to poor cash management and procurement irregularities 112 certificates of disallowance and surcharge were issued against individuals, organisations and institutions who committed financial infractions and were levied for refund of a total amount of GH¢511,211,239.04 as shown in the table 2 below. Details attached as Appendix A2.

Table 2: Certificates of disallowance and surcharge issued and the amount involved

Year	No. of certificates	Disallowance GH¢	Surcharge GH¢	Total GH¢
2017	65	3,544,100.21	3,503,749.10	7,047,849.31
2018	47	215,086,926.24	289,076,463.49	504,163,389.73
Total	112	218,631,026.45	292,580,212.59	511,211,239.04

Disallowance on MDAs Liabilities - GH¢5.4 billion

36. In early 2017, 44 MDAs submitted a total outstanding commitments of GH¢11,279,183,400.09 to the Ministry of Finance for payment. In other words the amount represents their total liabilities as at 31st December, 2016.

37. Based on a review of these liabilities by the Audit Service, a total amount of GH¢5,479,253,011.26 was disallowed by the Auditor-General due to the absence of relevant documentations and several other reasons.

Appeal cases against disallowance and surcharge

38. The Auditor-General's report on the liabilities was presented to Parliament in January 2018 and published. In accordance with article 187(9) of

the constitution, six companies aggrieved by the disallowances appealed to the High Court as shown in the table 3 below:

Table 3: Appeals made to the High Court by aggrieved persons

No.	Suit No.	Title of case	Amount (GH¢)	Status
1	GJ/353/2018	Joshob Construction Ltd. vrs Auditor General	11,772,823.40	Appeal allowed
2	FT 0034/2018	GS International Developers GH Ltd. vrs Auditor-General	7,810,886.30	Pending
3	GJ 760/2018	Africano Electro Ltd. vrs Auditor General	6,828,174.38	Pending
4	M/SHR/07/2018	Infralocks Development Ltd. vrs Auditor General	2,032,686.03	Appeal Allowed
5	GJ 351/2018	Justmoh Construction Co. Ltd. vrs Auditor General	978,800.07	Appeal Allowed
6	GJ 445/2018	M/S Archadwo Company Ltd. vrs Auditor General	4,153,506.55	Application for extension to appeal dismissed
	Total		33,576,876.73	

39. We are happy to report that during the appeal period, which ended several months ago, there were six appeals amounting to GH¢33,576,876.73. Out of the six appeals, three totaling GH¢14,784,309.40 were granted by the Courts because the documents submitted by the aggrieved persons established the liabilities but were not made available by the MDAs to the auditors during the audit. Two cases are still pending whilst one application for extension to appeal has been dismissed. At the end, it can be said that a total of GH¢5,445,676,134.53 remains disallowed and cannot be paid.

40. We therefore recommended that the necessary disciplinary action including criminal prosecution should be taken against public officers who presented fraudulent and unsubstantiated claims to the MoF for payment.

41. Apart from the above and based on work done so far on disallowance and surcharge by my Office, as at November 2018, a total amount of GH¢511,211,239.04 was levied against individuals, companies and institutions who committed financial infractions against the State for refund as shown in the table 4 below:

Table 4: Additional disallowances and surcharges

Description	Amount (GH¢)
Disallowance	218,631,026.45
Surcharge	292,580,212.59
Total	511,211,239.04

42. This report covers a total of 112 certificates amounting to GH¢511,211,239.04 and made up of GH¢218,631,026.45 disallowed and requests for refunds into various bank accounts the amount of GH¢292,580,212.59 as surcharge to individuals, companies and institutions.

PAYROLL VERIFICATIONS (2013-2017)

Disallowance and Recoveries

43. Our Payroll verification on Compensation of Employees of Ministries, Departments and Agencies (MDAs) for the period 2013- 2017 resulted in a total amount of GH¢45,402,378.43 and US\$142,672.32 disallowed as part of claims submitted by MDAs for validation as summarized below.

Table 5: Payroll verification

Year	Amount presented for payment	Amt. certified by GAS for payment	Amount disallowed	
	GH¢	GH¢	GH¢	US\$
2013	192,626,323.46	170,881,016.20	21,745,307.26	
2014	154,848,318.89	139,663,215.09	15,185,103.80	
2015	6,154,464.29	5,322,097.26	832,367.03	
2016	13,619,249.41	11,297,089.28	2,322,160.13	
2017	34,261,134.67	28,943,694.46	5,317,440.21	142,672.32
Total	401,509,490.72	356,107,112.29	45,402,378.43	142,672.32

44. Besides the total amount of GH¢45,402,378.43 and US\$142,672.32 disallowed, a further amount of GH¢177,548.26 was disclosed as unearned salary but was recovered as GH¢108,991.34 from the payment of ex-gratia to former employees of five MDAs and GH¢68,556.92 as cash from 20 MDA

PART II

RECOVERIES - GH¢67,137,517.86

45. Our follow-up on the status of implementation of recommendations in the Auditor-General's reports for the period 1 January 2013 to 31 December 2017 resulted in the recovery of a total sum of GH¢64,559,121.86 from individuals, institutions and companies who committed financial infractions as summarized in table 6 below.

Table 6: Recoveries by Audit Service

REGION	CASH GH¢	TAX GH¢	STORES/ PROCURE MENT GH¢	PAYROLL GH¢	RENT GH¢	LOANS/ ADVANCE GH¢	CONTRACT S GH¢	TOTAL GH¢
Western	2,468,842.11	29,773.68	393,829.00	22,568.93	-	-	-	2,915,013.72
Ashanti	5,145,920.83	244,997.02	606,453.72	103,533.51	36,844.46	2,896.00	-	6,140,645.54
Volta	9,497,235.54	803,183.00	288,897.49	28,927.26		134,464.00		10,752,707.29
Brong Ahafo	3,485,931.68	201,382.80	62,642.23	34,464.74	6,812.00	262,067.00	21,753,705.00	25,807,005.45
Upper East	526,903.33	16,830.10	442,487.61					986,221.04
Upper West	930,472.04	55,386.70	66,271.92	80,226.69				1,132,357.35
Northern	7,282,796.90	1,047,322.86	1,869,393.21	11,932.24				10,211,445.21
Greater Accra	45,624.00	1,668,689.91	1,759,901.63					3,474,215.54
Central	212,808.18		5,391.00					218,199.18
Eastern	2,868,915.58	-	43,075.46	9,320.50	-	-	-	2,921,311.54
Total	32,465,450.19	4,067,566.07	5,538,343.27	290,973.87	43,656.46	399,427	21,753,705.00	64,559,121.86

46. Similarly, five individuals, institutions and companies who failed to account for a total amount of GH¢3,018,379.72 owed the state for various financial infractions committed prior to the issue of surcharge certificate refunded a total amount of GH¢2,578,398.00 between July 2017 and November 2018 into the Consolidated Fund as shown in table 7 below to bring the total recoveries to GH¢67,137,517.86.

Table 7: Additional Recoveries

No.	Name of institution/individual	Principal Amount owed GH¢	Amount received GH¢	Outstanding amount GH¢
1.	College of Health and Wellbeing	463,896.00	463,896.00	0.00
2.	Phillip Atapkah (Ghana School Feeding Prg)	36,483.72	5,000.00	31,483.72
3.	Ghana School Feeding Program (GSFP)	2,500.00.00	2,100,000.00	400,000.00
4.	SOA Farm, P O Box Kaneshie (0208153447) AMSEC	9,000.00	9,000..00	0.00
5.	John Fofie (AMSEC)	9,000.00	5,000.00	4,000.00
	Total	3,018,379.72	2,578,396.00	435,483.72

Cases referred to the Police

47. Our follow up on the status of implementation of recommendations in the Auditor-General's reports for the period 1 January 2013 to 31 December 2017 disclosed that eight MDAs had as at 2017 reported 14 different cases of infractions to the Police for investigation and prosecution. While 10 of these reported cases are still under police investigation, four are at law Court for prosecution.

48. The attention of the Inspector-General of Police is therefore being drawn to these matters for the Police to speed up investigation and possible prosecution to enhance justice delivery.

Conclusion

49. The recurrence of irregularities identified in the Auditor-General's reports resulting in the disallowance and surcharge is a direct result of low level of commitment by management to comply with the provisions of the laws and weak internal control systems.

50. I therefore urge the Ministry of Finance to strengthen internal controls, monitor and supervise the activities of officers and impose sanctions on officers who commit such infractions to deter others from committing same. I am collaborating with the Office of the Special Prosecutor and also Economic and Organised Crime Office to ensure that these infractions are investigated further and if need be prosecuted. We will like to plead with the public to collaborate with the Ghana Audit Service in protecting the public purse as a civil responsibility and for this purposed we have established a public complains directorate in a accordance with Regulation 51 of the Audit Service Regulations 2011.

Appendix A

In case of reply the number and date of this letter should be quoted.

My Ref. No. 1/10

Your Ref. No. _____

Tel. No. 0302-685077, 0302-683951 Ext. 267



OFFICE OF THE JUDICIAL SECRETARY

P. O. Box 119

Accra, Ghana



26th March, 2018

Daniel Yaw Dornalevo
Auditor-General
P. O. Box M96
Accra

**RE: DESIGNATION OF HIGH COURTS TO HEAR DISALLOWANCES/
SURCHARGE APPEALS AGAINST THE AUDITOR GENERAL
UNDER HIGH COURT (CIVIL PROCEDURE) (NO. 2)
RULES, 2016 C. I. 102**


I refer to your letter No. AG/01/18/19 dated 13th March, 2018 on the above subject.

This is to inform you that Her Ladyship The Chief Justice has approved your request for designation of High Courts to hear disallowances/surcharge appeals against the Auditor-General under High Court (Civil Procedure) (No. 2) Rules, 2016 C. I. 102.

The following are the details of the approval:

NO.	LOCATION	COVERAGE AREA	COURT	NAME OF JUDGE
1.	Kumasi	Upper East, Upper West and Northern Regions	Financial Crimes Court Human Rights & Labour Court	H/L Francis Osei H/L George Krofa Addae
2.	Sekondi	Central and Western Regions	High Court '2 High Court (Commercial Division 'B')	H/L Hannah Taylor H/L Philip Bright Mensah
3.	Accra	Eastern, Volta and Greater Accra Regions	Financial Crimes Court '1 Financial Crimes Court '2	H/L Georgina Mensah Datsi H/L Afa Serwaa Asare-Balwe

Accept the compliments of Her Ladyship The Chief Justice.


**JUSTICE ALEX B. POKU-ACHEAMPONG
(JUDICIAL SECRETARY)**

cc: Her Ladyship The Chief Justice
The First Deputy Judicial Secretary
The Second Deputy Judicial Secretary
The Chief Registrar-General

Liabilities to Agricultural Mechanization AMSEC

No.	Certificate Number	Name of Surcharge	Period of Surcharge	Principal amount (GH¢)	Surcharge amount (GH¢)	Total amount to be recovered (GH¢)
1	2013/2014/05	Ghana Nuts Ltd	Dec-13	42,000.00	19,096.00	61,096.00
2	2013/2014/06	A.A Farms Ltd (Alex Adeti)	31-Dec-13	47,000.00	29,799.00	76,799.00
3	2013/2014/07	Gumbiani Farms Ltd (Mohamed Moro)	31-Dec-13	16,000.00	17,367.00	33,367.00
4	2013/2014/08	Alhaji Yusuf Abdella, Kukurdam Enterprise	Dec-13	52,000.00	35,230.00	87,230.00
5	2013/2014/09	The Manager (Agric Mech & Inputs Ltd)		99,098.00	122,603.85	221,701.85
6	2013/2014/10	The Managing Director (Ademec Ltd)	Dec-13	104,400.00	122,603.85	227,003.85
7	2013/2014/11	Alex Anane Darko, Unkar Ltd	Dec-13	52,000.00	55,509.65	107,509.65
8	2013/2014/12	Wigbert Dogoli (Cashew Farmers Association)	Dec-13	30,000.00	27,022.80	57,022.80
9	2013/2014/13	The Managing Director (Nyivoritona Co Ltd), Accra	Dec-13	92,400.00	110,132.45	202,532.45
10	2013/2014/14	Ibrahim Adam Fawzy, Sakpe Agricultural Ent	Dec-13	52,000.00	41,637.44	93,637.44
11	2013/2014/15	The Managing Director (Fathi Agro-Forestry Co-Op Society)	Dec-13	114,000.00	139,930.12	253,930.12
12	2013/2014/16	President National Farmers & Fishermen Award Winners Association (NFFAWAG)	Dec-13	149,000.00	194,960.49	343,960.49

13	2013/2014/17	The President Ghana National Farmers & Fishermen Association (GNAFF)	Dec-13	104,400.00	147,350.29	251,750.29
14	2013/2014/18	The President ,Tuobodom Unity Cooperation (Tomato Growers & Marketing Society)	Dec-13	41,500.00	33,229.88	74,729.88
15	2013/2014/19	Sakara Asumah Rennie (Sakfos Farms)	Dec-13	43,000.00	39,699.73	82,699.73
16	2013/2014/20	The Managing Director, Global Al-Mas Ltd	Dec-13	114,800.00	150,211.17	265,011.17
17	2013/2014/21	The Managing Director (The Consortium)	Dec-13	52,000.00	60,879.76	112,879.76
18	2013/2014/22	Issah Sulemana, Tropical Agricultural Marketing And Consultancy Services	Dec-13	34,000.00	28,358.27	62,358.27
19	2013/2014/23	Ahmed Bogobiri, Irrigation Farmers Association	Dec-13	19,598.00	21,014.91	40,612.91
20	2013/2014/32	The Manager, Bossbel (Kofi Ansah) Enterprise	Dec-13	50,000.00	62,315.19	112,315.19
21	2013/2014/34	Managing Director (Bremonoah Ventures)	Dec-13	39,700.00	33,112.45	72,812.45
22	2013/2014/35	Mr. K.N Poku, P.N Industries Ltd	Dec-13	82,100.00	73,952.40	156,052.40
23	2013/2014/36	Sofo Awudu, Azoka Group	Dec-13	47,500.00	41,202.13	88,702.13
24	2013/2014/37	The Chairperson, Nso Nyameye Women's Group	Dec-13	41,500.00	31,845.99	73,345.99
25	2013/2014/39	The President, Reddekopp	Dec-13	6,000.00	4,804.32	10,804.32
26	2013/2014/40	The Chief Executive Officer, Akk Risk Management Ltd	Dec-13	43,000.00	31,563.15	74,563.15
27	2013/2014/41	The Chairman, Afram Plains Tractor Owners And Farmers Association	Dec-13	44,683.00	26,093.38	70,776.38
28	2013/2014/42	Justice M. Darko, Community Planning Development & Construction Company Ltd	Dec-13	37,000.00	32,094.29	69,094.29
29	2013/2014/43	Mr. Francis Amadu Boateng, Fabi Agro Ltd	Dec-13	48,000.00	41,635.84	89,635.84

30	2013/2014/46	The Managing Director, Sofo Fatao Enterprise	Dec-13	23,000.00	12,152.94	35,152.94
31	2013/2014/47	The Manager, Savanna Agric & Trading Co Ltd	Dec-13	31,200.00	17,352.75	48,552.75
32	2013/2014/48	The Managing Director, Akuafu Hema Mechanical Services	Dec-13	101,000.00	139,108.03	240,108.03
33	2013/2014/49	The Manager, Clear Farms Ltd	Dec-13	44,900.00	30,321.99	75,221.99
34	2013/2014/50	Victor Aglieko, Elfa Enterprise	Dec-13	42,000.00	35,030.80	77,030.80
35	2013/2014/51	Nanduwa Valley Farms & Mech Services	Dec-13	78,000.00	43,381.87	121,381.87
36	2013/2014/52	The Managing Director, Zijaha GH Ltd	Dec-13	38,500.00	30,827.72	69,327.72
37	2013/2014/53	The Chairman, Tuntuya Farming Group	Dec-13	47,500.00	36,450.23	83,950.23
38	2013/2014/54	The President, Vegetable Producers And Exports Association Of Ghana	Dec-13	40,500.00	33,779.70	74,279.70
39	2013/2014/55	The President, Association Of Tractor Operators	Dec-13	107,000.00	140,005.19	247,005.19
40	2013/2014/56	The Chief Executive Officer, Baribon Ltd	Dec-13	43,000.00	38,732.68	81,732.68
41	2013/2014/57	Mr. Issah Quedraogo, Organic And Biodiversity Farming	Dec-13	27,600.00	23,940.61	51,540.61
42	2013/2014/58	The Managing Director, Nomafo Farms & Services	Dec-13	104,400.00	140,197.03	244,597.03
43	2013/2014/59	The Chairman, Gbewaa Farmers Association	Dec-13	63,000.00	35,039.20	98,039.20
44	2013/2014/60	Hon Alhaji Abdulkarim		72,000.00	41,325.31	113,325.31
45	2013/2014/61	The Manager, Ghana-Cuba Agric Services Ltd(Larry Farms Ltd)	Dec-13	18,000.00	15,613.44	33,613.44
46	2013/2014/62	Mr. Gibson Ankromah , Woodland Mechanical Company	Dec-13	50,600.00	43,891.11	94,491.11

47	2013/2014/63	Mr. M Ntori Nkansah, Addicent Foods Ltd	Dec-13	54,000.00	46,840.32	100,840.32
48	2013/2014/64	Mr. Adam Mahama, Logistics Support Services	Dec-13	38,500.00	29,543.87	68,043.87
49	2013/2014/65	The Manager, Weblink Portfolio Farms	Dec-13	26,000.00	19,084.69	45,084.69
50	2013/2014/66	The Managing Director, Kurbandi Farms	Dec-13	43,000.00	37,298.77	80,298.77
51	2013/2014/67	The Manager, Royal River Agro Estate Ltd	Dec-13	72,000.00	39,404.54	111,404.54
52	2013/2014/68	The Chairman Laagu Farmers Association	Dec-13	43,000.00	38,732.68	81,732.68
53	2013/2014/69	Hon Fuseini Alhasan		55,000.00	36,703.33	91,703.33
54	2013/2014/70	The Manager, Goodman & Sons Ltd	Dec-13	68,400.00	84,789.47	153,189.47
55	2013/2014/71	Hon Ibrahim Tanko		92,000.00	83,230.22	175,230.22
56	2013/2014/72	The Managing Director, Buah Limited	Dec-13	47,500.00	36,450.23	83,950.23
57	2013/2014/73	The Managing Director Faby (Celvic) Ventures Ltd	Dec-13	148,300.00	204,254.66	352,554.66
	Total			3,318,579.00	3,288,739.18	6,607,318.18

Financial infractions from Auditor-General's report

	Name of surchargee	Period of Surcharge	Principal amount	Surcharge amount (GH¢)	Total amt to be recovered
	Column1	Column3	Column6	Column7	Column8
2013/2014/01	Tahiru Haruna				129,685.50
2013/2014/02	KING PRATT AINOOSON	Dec-14	531,616.75	343,956.04	875,572.79
2013/2014/03	Thomas A. Amoak	Dec-13	723,425.06	468,056.02	1,191,481.08
2013/2014/04	Felix Aduajoe				50,035.86
2013/2014/05	GHANA NUTS LTD	Dec-13	42,000.00	19,096.00	61,096.00
2013/2014/06	A.A FARMS LTD (ALEX ADETI)	31-Dec-13	47,000.00	29,799.00	76,799.00
2013/2014/07	GUMBIANI FARMS LTD (MOHAMED MORO)	31-Dec-13	16,000.00	17,367.00	33,367.00
2013/2014/08	ALHAJI YUSUF ABDELLA, KUKURDAM ENTERPRISE	Dec-13	52,000.00	35,230.00	87,230.00
2013/2014/09	THE MANAGER (AGRIC MECH & INPUTS LTD)		99,098.00	122,603.85	221,701.85
2013/2014/10	THE MANAGING DIRECTOR (ADEMEC LTD)	Dec-13	104,400.00	122,603.85	227,003.85
2013/2014/11	ALEX ANANE DARKO, UNKAR LTD	Dec-13	52,000.00	55,509.65	107,509.65
2013/2014/12	WIGBERT DOGOLI (CASHEW FARMERS ASSOCIATION)	Dec-13	30,000.00	27,022.80	57,022.80
2013/2014/13	THE MANAGING DIRECTOR (NYIVORITONA CO LTD), ACCRA	Dec-13	92,400.00	110,132.45	202,532.45

2013/2014/14	IBRAHIM ADAM FAWZY, SAKPE AGRICULTURAL ENT	Dec-13	52,000.00	41,637.44	93,637.44
2013/2014/15	THE MANAGING DIRECTOR (FATHI AGRO-FORESTRY CO-OP SOCIETY)	Dec-13	114,000.00	139,930.12	253,930.12
2013/2014/16	PRESIDENT NATIONAL FARMERS & FISHERMEN AWARD WINNERS ASSOCIATION (NFFAWAG)	Dec-13	149,000.00	194,960.49	343,960.49
2013/2014/17	THE PRESIDENT GHANA NATIONAL FARMERS & FISHERMEN ASSOCIATION (GNAFF)	Dec-13	104,400.00	147,350.29	251,750.29
2013/2014/18	THE PRESIDENT ,TUOBODOM UNITY COOPERATION (TOMATO GROWERS & MARKETING SOCIETY)	Dec-13	41,500.00	33,229.88	74,729.88
2013/2014/19	SAKARA ASUMAH RENNIE (SAKFOS FARMS)	Dec-13	43,000.00	39,699.73	82,699.73
2013/2014/20	THE MANAGING DIRECTOR, GLOBAL AL-MAS LTD	Dec-13	114,800.00	150,211.17	265,011.17
2013/2014/21	THE MANAGING DIRECTOR (THE CONSORTIUM)	Dec-13	52,000.00	60,879.76	112,879.76
2013/2014/22	ISSAH SULEMANA, TROPICAL AGRICULTURAL MARKETING AND CONSULTANCY SERVICES	Dec-13	34,000.00	28,358.27	62,358.27
2013/2014/23	AHMED BOGOBIRI, IRRIGATION FARMERS ASSOCIATION	Dec-13	19,598.00	21,014.91	40,612.91
2013/2014/24	DR CHARITY SARPONG & MRS CHARITY BEBE KELLY	Dec-13	7,410.82	5,710.82	13,121.64
2013/2014/25	DR. ERNEST BOAKYE (Dr. Charity Sarpong and Mrs. Charity B. Kelly)	Dec-13	3,601.60	6,757.19	10,358.79
2013/2014/26	DR. FOLI SAMEFO (Dr. Charity Sarpong and Mrs. Charity B. Kelly)	Dec-13	2,151.45	2,296.66	4,448.11
2013/2014/27	DR. SALOME MENSAH (Dr. Charity Sarpong and Mrs. Charity B. Kelly)	Dec-13	19,611.49	24,526.93	44,138.42
2013/2014/28	JOSEPHINE EYRAM ADEGBOYEGA (Dr. Charity Sarpong and Mrs. Charity B. Kelly)	Dec-13	28,041.22	36,156.10	64,197.32
2013/2014/29	HELEN LORNA AKABUTA (Dr. Charity Sarpong and Mrs. Charity B. Kelly)	Dec-13	2,212.16	2,337.17	4,549.33

2013/2014/30	DR. SIAW HILDA (Dr. Charity Sarpong and Mrs. Charity B. Kelly)	Dec-13	1,231.90	1,683.01	2,914.91
2013/2014/31	DR. GRACE ADDO (Dr. Charity Sarpong and Mrs. Charity B. Kelly)	Dec-13	1,032.23	1,549.77	2,582.00
2013/2014/32	THE MANAGER, BOSSBEL (KOFI ANSAH) ENTERPRISE	Dec-13	50,000.00	62,315.19	112,315.19
2013/2014/33	MANAGING DIRECTOR (BREMUAH VENTURES)	Dec-13	39,700.00	33,112.45	72,812.45
2013/2014/34	MR. K.N POKU, P.N INDUSTRIES LTD	Dec-13	82,100.00	73,952.40	156,052.40
2013/2014/35	SOFO AWUDU, AZOKA GROUP	Dec-13	47,500.00	41,202.13	88,702.13
2013/2014/36	THE CHAIRPERSON, NSO NYAMEYE WOMEN'S GROUP	Dec-13	41,500.00	31,845.99	73,345.99
2013/2014/37	THE PRESIDENT, REDDEKOPP	Dec-13	6,000.00	4,804.32	10,804.32
2013/2014/38	THE CHIEF EXECUTIVE OFFICER, AKK RISK MANAGEMENT LTD	Dec-13	43,000.00	31,563.15	74,563.15
2013/2014/39	THE CHAIRMAN, AFRAM PLAINS TRACTOR OWNERS AND FARMERS ASSOCIATION	Dec-13	44,683.00	26,093.38	70,776.38
2013/2014/40	JUSTICE M. DARKO, COMMUNITY PLANNING DEVELOPMENT & CONSTRUCTION COMPANY LTD	Dec-13	37,000.00	32,094.29	69,094.29
2013/2014/41	MR. FRANCIS AMADU BOATENG, FABI AGRO LTD	Dec-13	48,000.00	41,635.84	89,635.84
2013/2014/42	NANA ACKAH YENSU, KWASAMAY LTD	Dec-13	8,200.00	6,839.35	15,039.35
2013/2014/43	THE MANAGING DIRECTOR, SOFO FATAO ENTERPRISE	Dec-13	23,000.00	12,152.94	35,152.94
2013/2014/44	THE MANAGER, SAVANNA AGRIC & TRADING CO LTD	Dec-13	31,200.00	17,352.75	48,552.75
2013/2014/45	THE MANAGING DIRECTOR, AKUAFO HEMAA MECHANISATION SERVICES	Dec-13	101,000.00	139,108.03	240,108.03

2013/2014/46	THE MANAGER, CLEAR FARMS LTD	Dec-13	44,900.00	30,321.99	75,221.99
2013/2014/47	VICTOR AGLIEKO, ELFA ENTERPRISE	Dec-13	42,000.00	35,030.80	77,030.80
2013/2014/48	NANDUWA VALLEY FARMS& MECH SERVICES	Dec-13	78,000.00	43,381.87	121,381.87
2013/2014/49	THE MANAGING DIRECTOR, ZIJAHA GH LTD	Dec-13	38,500.00	30,827.72	69,327.72
2013/2014/50	THE CHAIRMAN, TUNTEYA FARMING GROUP	Dec-13	47,500.00	36,450.23	83,950.23
2013/2014/51	THE PRESIDENT, VEGETABLE PRODUCERS AND EXPORTS ASSOCIATION OF GHANA	Dec-13	40,500.00	33,779.70	74,279.70
2013/2014/52	THE PRESIDENT, ASSOCIATION OF TRACTOR OPERATORS	Dec-13	107,000.00	140,005.19	247,005.19
2013/2014/53	THE CHIEF EXECUTIVE OFFICER, BARIBON LTD	Dec-13	43,000.00	38,732.68	81,732.68
2013/2014/54	MR. ISSAH QUEDRAOGO, ORGANIC AND BIODIVERSITY FARMING	Dec-13	27,600.00	23,940.61	51,540.61
2013/2014/55	THE MANAGING DIRECTOR, NOMAFO FARMS & SERVICES	Dec-13	104,400.00	140,197.03	244,597.03
2013/2014/56	THE CHAIRMAN, GBWEWAA FARMERS ASSOCIATION	Dec-13	63,000.00	35,039.20	98,039.20
2013/2014/57	HON ALHAJI ABDULKARIM		72,000.00	41,325.31	113,325.31
2013/2014/58	THE MANAGER, GHANA-CUBA AGRIC SERVICES LTD(LARRY FARMS LTD)	Dec-13	18,000.00	15,613.44	33,613.44
2013/2014/59	MR. GIBSON ANKROMAH , WOODLAND MECHANICAL COMPANY	Dec-13	50,600.00	43,891.11	94,491.11
2013/2014/60	MR. M NTORI NKANSAH,ADDICENT FOODS LTD	Dec-13	54,000.00	46,840.32	100,840.32
2013/2014/61	MR. ADAM MAHAMA, LOGISTICS SUPPORT SERVICES	Dec-13	38,500.00	29,543.87	68,043.87

2013/2014/62	THE MANAGER, WEBLINK PORTFOLIO FARMS	Dec-13	26,000.00	19,084.69	45,084.69
2013/2014/63	THE MANAGING DIRECTOR, KURBANDI FARMS	Dec-13	43,000.00	37,298.77	80,298.77
2013/2014/64	THE MANAGER, ROYAL RIVER AGRO ESTATE LTD	Dec-13	72,000.00	39,404.54	111,404.54
2013/2014/65	THE CHAIRMAN LAAGU FARMERS ASSOCIATION	Dec-13	43,000.00	38,732.68	81,732.68
2013/2014/66	HON FUSEINI ALHASAN		55,000.00	36,703.33	91,703.33
2013/2014/67	THE MANAGER, GOODMAN & SONS LTD	Dec-13	68,400.00	84,789.47	153,189.47
2013/2014/68	HON IBRAHIM TANKO		92,000.00	83,230.22	175,230.22
2013/2014/682	THE MANAGING DIRECTOR, BUWAH LIMITED	Dec-13	47,500.00	36,450.23	83,950.23
2013/2014/70	THE MANAGING DIRECTOR FABY (CELVIC) VENTURES LTD	Dec-13	148,300.00	204,254.66	352,554.66
2013/2014/71	MR. TANKO IDDI ABDULAI, MR OSEI YAW KWARTENG AND DR. JACOB YANGYOURU(BECHEM GOVERNMENT HOSPITAL)	Dec-14	51,052.34	59,770.27	110,822.61
2013/2014/72	MR. ALEX A. ASARE AND MR WILLIAM AFENYO (NATIONAL PROSTHETICS & ORTHOTICS CENTRE)	Dec-14	100,976.00	67,384.65	168,360.65
			4,799,142.02	4,315,763.16	9,294,626.54

2018 CERTIFICATES

Column1	Column2	Column3	Column4	Column5	Column6
2013/2014/18/01					
2013/2014/18/02	MR.AHMED SHIABU, HOUSE NO BLK 23, EJURA ASHANTI		6,000.00	9,864.49	15,864.49
2013/2014/18/03	R.ALI MOHAMED SEIDU HOUSE NO PLOT 72, ASHAKOKO EJURA AHSANTI		6,000.00	9,864.49	15,864.49
2013/2014/18/04	MR.ISAACA AMADU HOUSE NO BLK M 23, LOW COST EJURA AHSANTI		6,000.00	9,864.49	15,864.49
2013/2014/18/05	MR. ABDUL MAJEED HOUSE NO BLK B 232, SVELUGU THE CHAIRMAN &CEO SARFRE LTD P.O BOX 588		6,000.00	10,317.37	16,317.37
2013/2014/18/06	KANESHIE ACCRA		6,000.00	9,864.49	15,864.49
2013/2014/18/07	MR. ALHASAN ABUDU, C/O ISSAH WATIR P.O. BOX 22 MOFA YENDI		6,000.00	9,864.49	15,864.49
2013/2014/18/08	MR.ABDUL-WAHAB ALHASAN, MANAANA CO LTD, P.O BOX KA 9845, KIA ACCRA		6,000.00	9,864.49	15,864.49
2013/2014/18/09	MR.GIBRILLA ABDULLAHI C/O KWAME ADAM, MADHAMAS ENTERPRISE,BOX 19528, ACCRA NORTH		6,000.00	9,864.49	15,864.49
2013/2014/18/10	MR.SULE MORO HOUSE NO BLK M 92, ASAKOKO EJURA AHSANTI		6,000.00	9,864.49	15,864.49
2013/2014/18/11	MR.ABDUL-RAZAK MOHAMED, C/O HOUSE NO EBLK A 321, KUGA FONG SAVELUGU		6,000.00	10,317.37	16,317.37
2013/2014/18/12	MR.SAANI ALHASSAN, HOUSE NO C 11, DIARE SVELUGU		6,000.00	10,317.37	16,317.37
2013/2014/18/13	MR.IDDRISU SALIFU C/O BOX 99 HOUSE NO BLK N 9LT3 SABO LINE EJURA		6,000.00	9,864.49	15,864.49
2013/2014/18/14	MR.IBRAHIM ADAM HOUSE NO DK 31, DROMANKUMA EJURA ASHANTI		6,000.00	9,864.49	15,864.49
2013/2014/18/15	MR.RUFAL YAHAYA C/O SEIDU SAKA CONGOLEE ENT P.O BOX 148 TAMALE		6,000.00	9,864.49	15,864.49

2013/2014/18/16	THE MANAGING DIRECTOR, P & A INDUSTIRES LTD BOX 4757 KUMASI	6,000.00	9,185.15	15,185.15
2013/2014/18/17	MR.ABU JEBUNI BOX WR 7 UPPER WEST	3,500.00	3,153.80	6,653.80
2013/2014/18/18	THE CHIEF EXECUTIVE OFFICER, FREDNA GHANA LTD P.O.BOX 657 ACCRA	10,500.00	18,055.40	28,555.40
2013/2014/18/19	MR.ABUBAKARI ISSIFU H/NO 36, SAVELUGU	12,000.00	18,370.30	30,370.30
2013/2014/18/20	THE CHAIRMAN KANVILIKPAMANG YOUTH ASSOCIATION, C/O P.O. BOX 87 TAMALE	6,000.00	10,317.37	16,317.37
2013/2014/18/21	MR.ZAKARIA FUSEINI HOUSE NO ST 2(SATANI), C/O ALHAJI ISSAH SALIFU, P.O.BOX 798 TAMALE	8,000.00	13,152.64	21,152.64
2013/2014/18/22	MR.IMORO MOHAMED, HS NO A17, DIARE SAVELUGU	6,000.00	10,317.37	16,317.37
		136,000.00	222,013.53	358,013.53
2018/ASH/DACF/17/01	Mr. Hamza Inusah and Mr. Charles Agyenim-Boateng	17,200.00	1,906.33	19,106.33
2018/ASH/DACF/17/02	Mr. Hayford Kyere and Mr. John Kobing-Dadzie	32,700.00	3,624.25	36,324.25
2018/ASH/DACF/17/03	Mr. Hayford Kyere and Mr. John Kobing-Dadzie	32,700.00	3,624.25	36,324.25
2018/ASH/DACF/17/04	Mr. Hamza Inusah and Mr. Charles Agyenim-Boateng	95,000.00	10,529.17	105,529.17
2018/ASH/DACF/17/04	Mr. Hayford Kyere (DCD) and Mr. Akey Pelemumpe Kofi(DFO)	5,632.50	625.68	6,258.18
2018/ASH/DACF/17/05	Mr. Hamza Inusah and Mr. Charles Agyenim Boateng	109,779.50	12,167.23	121,946.73
2018/ASH/DACF/17/06	Mr. Hayford Kyere and Mr. John Kobing-Dadzie	32,474.00	3,599.20	36,073.20
		325,486.00	36,076.11	361,562.11

2013/2014/18/L1	MR EDWARD GYAMBRAH & THE MANAGING DIRECTOR, PRESTEA SANKOFA GOLD LTD	20,009,608.26	6,400,342.66	26,409,350.52
2013/2014/18/L2	MR YAKUBU SALIFU PRINCIPAL SUPERINTENDANT & K. FOSU-KESSON	24,281.87	27,952.59	52,234.46
2013/2014/18/L3	K. FOSU-KESSON & NARTEY ABEL	24,281.87	27,952.59	52,234.46
2013/2014/18/L4	JACOB A.M KOR & THE CHIEF EXECUTIVE OFFICER, EDUVID EDUCATION GHANA LTD, ABC JUNCTION, ACHIMOTA ACCRA	972,373.04	350,974.60	1,323,347.64
2013/2014/18/L5	MR. ROLAND AGAMBIRI GROUP CHAIRMAN & CEO RLG COMPANY LTD	6,366,875.00	3,244,520.28	9,611,395.28
2013/2014/18/L6	DIRECTOR MOFAD & MR PHILIP ATTAKPAH MOFAD	31,483.72	4,552.22	36,035.94
		27,428,903.76	10,056,294.94	37,484,598.30
2018/NHIA/...	DR. SAMUEL YAW ANNOR, MR. FRANCIS OWUSU & MR. HAROLD BOATENG	66,000.00	7,315.00	73,315.00
2018/NHIA/...	DR. SAMUEL YAW ANNOR, MR. FRANCIS OWUSU, MR. RUDOLF ZIMMERMAN	50,000.00	27,402.68	77,402.68
2018/NHIA/...	DR. SAMUEL YAW ANNOR, MR. FRANCIS OWUSU, GUSTAV CRUICKSHANK	234,000.00	25,993.50	259,993.50
2018/NHIA/...	MR. SYLVESTER MENSAH MR. AHMED IMORO	1,062,360.00	2,054,006.06	3,116,366.06
2018/NHIA/...	DR. SAMUEL Y. ANNOR, MR. FRANCIS OWUSU, MR. AHMED IMORO	75,000.00	8,312.50	83,312.50
2018/NHIA/...	DR. SAMUEL Y. ANNOR, MR. FRANCIS OWUSU, MR. AHMED IMORO, MR. MICHAEL AMOATENG	400,000.00	44,433.33	444,433.33
2018/NHIA/02	MR. SYLVESTER MENSAH, MR. ALEX NARTEY	151,319.77		
2018/NHIA/03	MR. RAS BOATENG & ZOOMLION GHANA LIMITED	5,500,000.00	583,000.00	6,083,000.00

2018/NHIA/04	MR. NATHANIEL OTOO ,MR. ALEX NARTEY ,ZOOMLION GHANA LIMITED	47,000,000.00	19,918,032.17	66,918,032.00
2018/NHIA/05	MR. J.Y.APPIAH ,MR. ISAAC K. ASARE	53,270.00	18,674.00	71,944.00
2018/NHIA/06	MR. SYLVESTER MENSAH,MR. ALEX NARTEY ,ZOOMLION GHANA LIMITED	111,401,650.00	202,013,257.09	313,414,907.09
2018/NHIA/07	DR. SAMUEL YAW ANNOR,MR. FRANCIS OWUSU,ZOOMLION GHANA LTD	21,000,000.00	4,017,147.21	25,017,147.21
2018/NHIA/08	PROF. ADUOPPONG AHMED,MR. SOLOMON TIBRUM	202,936.71	44,505.37	247,442.08
		187,196,536.48	228,762,078.91	415,729,892.77
	<u>TOTAL</u>	<u>215,086,926.2</u>	<u>239,076,463.49</u>	<u>453,934,066.71</u>

Mission Statement

The Ghana Audit Service exists

To promote

- **good governance in the areas of transparency, accountability and probity in Ghana's public financial management system**

By auditing

- **to recognized international standards, and reporting our audit results**

And

- **reporting to Parliament**

