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PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE ADMINISTRATION OF SCHOLARSHIPS BY GETFUND



This report has been prepared in compliance with Article 187(2) of the 1992 Constitution of Ghana and Section 13(e) of the Audit Service Act, 2000 (Act 584)

**Daniel Yaw Domelevo
Auditor-General
Ghana Audit Service
8 November 2019**

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TRANSMITTAL LETTER

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8 November 2019

Dear Mr. Speaker,

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE ADMINISTRATION OF SCHOLASHIPS BY GETFUND SECRETARIAT

I have the honour to submit to you a performance audit report on the administration of Scholarships by GETFund Secretariat in accordance with my mandate under Article 187(2) of the 1992 Constitution of Ghana, Sections 13(e) and 16 of the Audit Service Act, 2000 (Act 584) which provide that I may carry out performance and special audits.

2. The purpose of the audit was to ascertain whether GETFund acted in accordance with its mandate as stated in the GETFund Act, 2000 (Act 581) with regards to administration of funds for scholarships. The audit covered the period 2012 to 2018.

3. We found that in 2009, GETFund Secretariat curtailed scholarship funding to the Scholarship Secretariat contrary to Section 2(2b) of the GETFund Act, 2000 (Act 581) and rather purportedly administered scholarships under Section 2(2e) of the Act. In granting scholarships, GETFund Secretariat did not institute a robust selection process from 2012 to 2017 leading to haphazard granting of scholarships to Ghanaians to the

detriment of those who really needed it. GETFund Secretariat did not also follow the requirements of the Financial Administration Act, 2003, (Act 654) to establish systems, policies and procedures to ensure the efficient and effective use of public funds. In so doing, GETFund Secretariat did not efficiently expend GH¢1.8 million of public funds from 2012 to 2018.

4. We made some recommendations to help GETFund Secretariat improve upon its handling of Scholarship funds.

5. I trust that this report will meet the expectations of Parliament.

Yours faithfully,



DANIEL YAW DOMELEVO
AUDITOR-GENERAL

THE RIGHT HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA

PERFORMANCE AUDIT OF THE AUDITOR-GENERAL ON THE ADMINISTRATION OF SCHOLARSHIPS BY GETFUND SECRETARIAT

EXECUTIVE SUMMARY

According to Section 2(2b) of the GETFund Act, 2000 (Act 581), the Fund is to provide supplementary funding to the Scholarship Secretariat for granting of scholarships to gifted but needy students to study in second cycle and accredited tertiary institutions in Ghana. The Act made a provision under Subsection 2(2)(e) that allows GETFund Secretariat to promote other educational activities.

2. GETFund Secretariat breached the object of the Fund and administered the scholarship themselves, and illegally funded foreign scholarships thus, acting outside their mandate.

3. Prior to 2009, GETFund Secretariat allocated and disbursed funds to Scholarship Secretariat in fulfilment of its obligation in section 2(2)(b) of Act 581. It is observed that GETFund Secretariat discontinued scholarship funding to the Scholarship Secretariat contrary to Section 2(2b) of Act 581 and administered scholarships on its own.

4. It was observed that in administering the scholarships, GETFund Secretariat did not establish any systems, policies and procedures to ensure the economic, efficient and effective use of public funds. The GETFund Administrator, at his discretion, made all decisions on who to award scholarships, leading to the imprudent administration of scholarships from 2012 to 2018.

5. With a Board of Trustees in place to oversee the operations of GETFund Secretariat, it was expected that, the Board would restrain the Administrator (2012-2016) when the Administrator was going overboard under its watch. Instead, the Board did not exercise its oversight responsibility to restrain the Administrator from using his discretion to award scholarships which depleted the Fund. The Board continuously discussed the way the scholarship budget was being over-spent and the need to streamline the spending on scholarship awards but it failed to act on its decisions. GETFund Secretariat through its actions wasted public funds entrusted to its care.

6. GETFund Secretariat did not institute measures to ensure scholarship expenditures stayed within scholarship budgets. The GETFund Secretariat exceeded scholarship allocation amount by 300 per cent from 2012 to 2014 and over 100% in 2015, 2016 and 2018; whilst in 2017, it exceeded its budgetary allocation amount by 60.98 per cent.

7. Additionally, GETFund failed to establish a robust selection process to ensure the scholarships were granted to gifted but needy Ghanaians. The selection process for scholarship award by GETFund Secretariat was non-structured, unfair, dominated by one person and porous. This allowed unqualified applicants to benefit rather than brilliant but needy Ghanaians as contemplated by Act 581.

8. Finally, GETFund did not institute controls to secure the efficient and effective disbursement of public funds resulting in the payment of GH¢1,895,238.31 for course extensions, change of schools and cost of deferrals which could have been minimised.

Recommendations

9. We made the following key recommendations to GETFund Secretariat:
 - a) The Auditor General may disallow the expenditures by GETFund Secretariat in the management of foreign scholarships which he deems were contrary to law and surcharge the persons involved.
 - b) The GETFund should:
 - abide by Section 2(2b) of the GETFund Act and give funds to Scholarships Secretariat for the administration of local scholarships and desist from administering foreign scholarships;
 - stop administering local scholarships as their continuous engagement in administration of local scholarship constitutes duplication of duties and clearly not a mandate of GETFund;
 - c) For the Secretariat to be more prudent in its spending on scholarships we recommended that the Board of Trustees should effectively exercise its oversight on the Administrator to prevent the wanton spending of public funds.

CHAPTER ONE

INTRODUCTION

Motivation

10. Education is an important tool for national growth and development and thus, as part of its national agenda, every government ensures that its citizens attain higher education. However, not all individuals have the means to pay for education and it is for this reasons that scholarships are established to support brilliant but needy citizens. The Government of Ghana established the Scholarships Secretariat in 1960 to administer scholarships to brilliant but needy students to further their education both home and abroad. The aim of Government was to boost the manpower requirements of the country by supporting citizens who could not pay for their own education¹.

11. To adequately fund scholarships, Government of Ghana established the Ghana Education Trust Fund (GETFund) through the GETFund Act, 2000 (Act 581) to among other things provide supplementary funding to the Scholarships Secretariat for the grant of scholarships to gifted but needy students for studies in the second-cycle and accredited tertiary institutions in Ghana.

12. In 2009, GETFund curtailed funding to Scholarships Secretariat and directly administered scholarships with the funds previously allocated to the Scholarships Secretariat. In the administration of scholarships by GETFund Secretariat, 80 per cent of scholarships granted were to beneficiaries studying outside Ghana. In recent years there has been reports on GETFund's inability to honour its financial obligations to scholarship beneficiaries abroad. This has

¹ Source: Scholarship Secretariat (2017)

brought hardships on beneficiaries including prevention from writing exams and eviction from hostels.

13. It is in line with this that the Auditor-General carried out a performance audit in accordance with Sections 13(e) and 16 of the Audit Service Act, 2000 (Act 584) to provide information on the administration of scholarships by GETFund and also to make recommendations on streamlining the administration of scholarships.

Purpose of the audit

14. The purpose of the audit was to ascertain whether GETFund acted in accordance with its mandate as stated in the GETFund Act, 2000 (Act 581) with regards to the administration of funds for scholarships.

Scope of the audit

15. The audit was carried out at the GETFund Secretariat in Accra from March to July 2017 and March 2019 and covered a period of seven years from 2012 to 2018. The audit team examined:

- the structure GETFund had established to administer scholarships
- scholarship budget and expenditure profile
- scholarship selection process
- payment of fees
- monitoring of beneficiaries' academic performances

Audit objective

16. The objectives of the audit were to determine whether having decided to administer scholarships, GETFund Secretariat:

- established systems, policies and procedures to ensure the economic, efficient and effective use of public funds;
- instituted measures to award scholarships within its allocation limits;

- established a selection process to ensure scholarships were granted to qualified Ghanaians; and
- instituted controls to secure the efficient and effective disbursement of public funds.

Audit questions and criteria

17. The audit questions and criteria used to assess the performance of GETFund regarding the administration of scholarships is presented in Appendix 1.

Audit standards used

18. The audit was carried out according to INTOSAI² standards. These standards require that the audit is planned and performed in order to obtain sufficient and appropriate evidence to provide a reasonable basis for the findings and conclusions based on audit objectives. It is believed that according to the audit objectives, the evidence obtained provides a reasonable basis for the findings and conclusions reached.

How the audit was carried out

19. GETFund Secretariat provided the team with electronic and paper files of 9,474 individuals who applied for scholarship from GETFund from 2012 to June 2018. This number formed the population of cases the audit team examined and comprised applications that were approved and those rejected. Out of this number, 3,112 applications were approved and 6,362 rejected by GETFund Secretariat.

20. We reviewed the structure in place at five scholarship awarding institutions in Ghana and abroad (i.e. Scholarship Secretariat, GNPC Oil and

² International Organisation of Supreme Audit Institutions

Gas Learning Foundation (GNPC-OGLF), Australian Government Research Training Program (RTP) Scholarship, Mwalimu Nyerere African Union Scholarship Scheme, and Chevening Scholarships) and the structure at GETFund to determine whether GETFund followed good practices in administering scholarships.

Document reviews

21. We assessed and reviewed available scholarship applications to GETFund Secretariat for the period of 2012 to 2018. These included applications that were successful and those that were unsuccessful. We took note of reasons considered in granting scholarships and also compiled reasons assigned to rejected applications. We analysed data on amounts spent on scholarship beneficiaries in various countries, the different areas of study scholarships were granted and the number and details of people benefiting. We reviewed documents from the five scholarship awarding institutions in Ghana and abroad for an insight into the best practices in managing scholarships.

Interviews

22. We interviewed the officers who were and are still in charge of processing scholarship applications and documented the system of administering scholarships at GETFund. We interviewed the CEO of Scholarship Secretariat and his two deputy directors to ascertain reasons why the management of scholarships was taken away from the institution mandated to administer scholarships. We took note of good practices in the Scholarship Secretariat's procedures for managing Scholarships and also interviewed the Executive Secretary and the Head of Finance of the GNPC Oil and Gas Learning Foundation.

Validation of information in the audit report

23. Audit Service sent the draft report to GETFund Secretariat for their comments on whether the content of the report was factual, conclusions were fair and requested their opinion on the recommendations in the report. GETFund Secretariat responded with comments from both the former Administrator (2012-2016) and current administrator (2017 to 2019). The comments are incorporated in the report.

CHAPTER TWO

GETFUND'S ADMINISTRATION OF SCHOLARSHIPS

24. A scholarship is an award of a sum of money or other aid granted to a student, because of merit or need to pursue his or her studies³. The Government of Ghana established the Scholarships Secretariat in 1960, as an extra ministerial body under the Office of the President, to administer local and foreign scholarships to brilliant but needy students and qualified Ghanaian workers at a minimum access cost for human resource development.

25. The Government of Ghana by an Act of Parliament in the year 2000, set up the Ghana Education Trust Fund as a public trust. The object of the fund was to provide finance to supplement the provision of education at all levels by government. Therefore, GETFund is to provide supplementary funding to the Scholarships Secretariat for the granting of scholarships to gifted but needy students to study in second cycle and accredited tertiary institutions in Ghana. GETFund Secretariat from its inception had been providing funding to Scholarships Secretariat to disburse to beneficiaries under the various scholarship schemes. From 2009 however, GETFund began administering both foreign and local scholarships after curtailing funds to the Scholarship Secretariat.

Laws and Regulations

26. Laws and regulations pertaining to the administration of scholarships are as follows:

³ Dictionary.com

GETFund Act, 2000 (Act 581)

27. The GETFund Act provides administrative and institutional arrangements to provide finance to supplement funding for education at all levels by Government. Part of the monies from the Fund is to be used to:

- a. provide supplementary funding to the Scholarship Secretariat for scholarships to gifted but needy students for studies in second-cycle and accredited tertiary institutions in Ghana; and
- b. support other educational activities and programmes for the promotion of education as the Minister in consultation with the Board may determine.

Financial Administration Act, 2003 (Act 654)

28. Act 654 regulates the financial management of the public sector; prescribes the responsibilities of persons entrusted with financial management; ensures the effective and efficient management of state revenue, expenditure, assets, and liabilities, resources of the government, the consolidated fund and other public funds.

Financial Administration Regulation, 2004 (LI 1802)

29. The Financial Administration Regulation is the regulation that give directions for the implementation of the Financial Administration Act.

Public Financial Management Act, 2016 (Act 921)

30. This Act regulates the financial management of the public sector within a macroeconomic and fiscal framework; define it's responsibilities of persons entrusted with the management and control of public funds, assets, liabilities and resources, to ensure that public funds are sustainable and consistent with the level of public debt; to provide for accounting and audit of public funds and

to provide for related matters. This Act repealed the Financial Administration Act, 2003 (Act 654).

Funding

31. Funding for GETFund according to Session 3 of Act, 2000 (Act 581) is from:

- i. an amount of money equivalent to 2.5 per cent out of the prevailing rate of the Value Added Tax (VAT) to be paid by the Value Added Tax Service to the Fund,
- ii. such other money as may be allocated by Parliament to the Fund,
- iii. monies that accrues to the Fund from investments made by the Board of Trustees of the Fund,
- iv. grants, donations, gifts and other voluntary contributions to the Fund; and
- v. other monies or property that may in any manner become lawfully payable and vested in the Board of Trustees of the Fund.

32. Section 21(1) of Act, 2000 (Act 581) required the Board to provide in writing arrangement for distribution of money from the fund. Based on this requirement, GETFund Secretariat prepares a distribution formula (DF) which is submitted to Parliament for approval. The process for preparing the distribution formula is attached as Appendix 2.

33. From 2012 to 2018, Parliament approved GH¢169,809,000 allocation by the GETFund Secretariat to fund scholarships. GETFund Secretariat, however, spent GH¢425,698,973 on scholarship beneficiaries as shown in Table 1.

Table 1: Funds allocated and disbursed on scholarships from 2012 to 2018

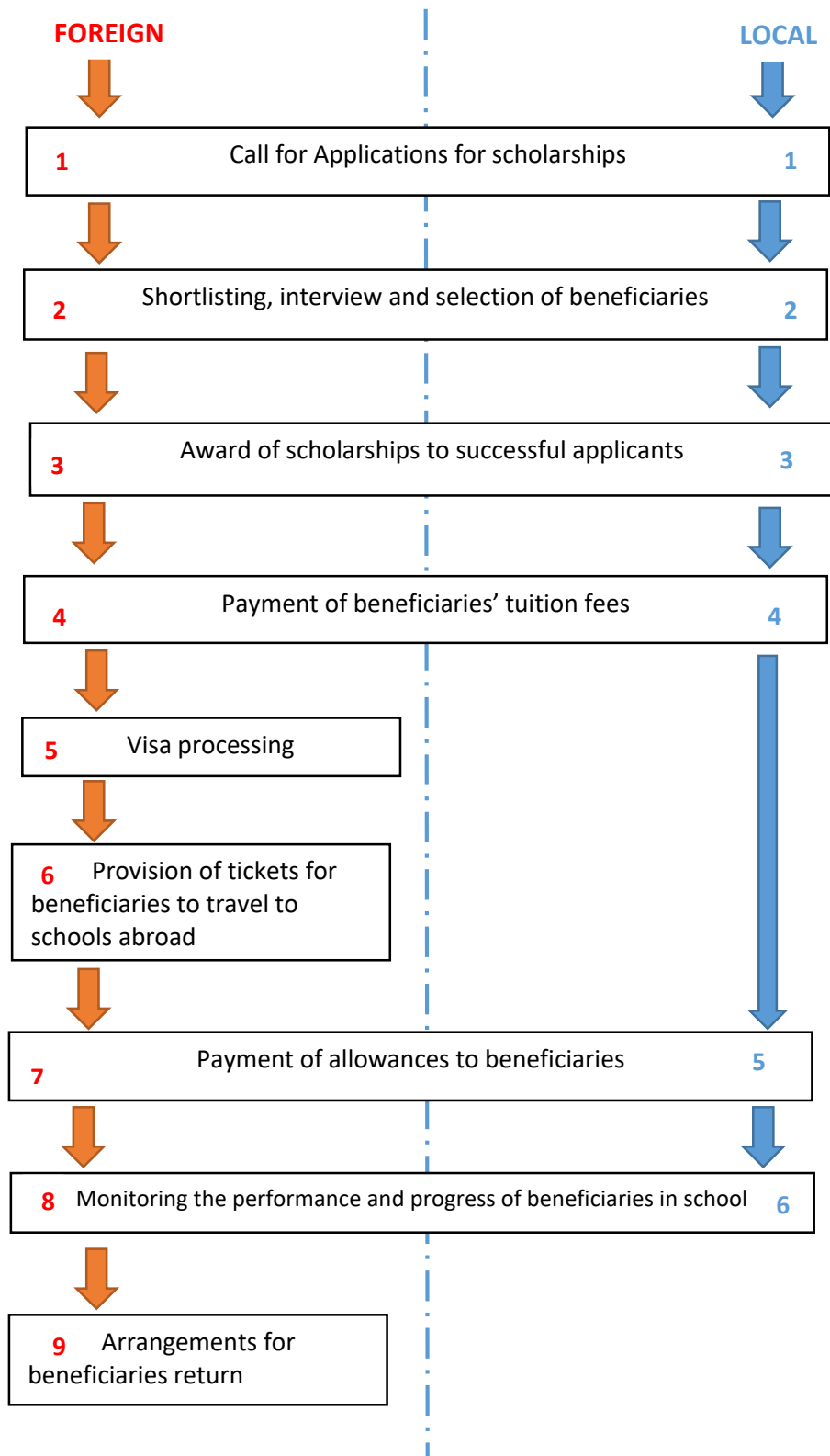
| Year | Scholarship Allocation (GH¢) | Total Amount Spent (GH¢) |
|--------------|---|-------------------------------------|
| 2012 | 12,000,000 | 57,415,353 |
| 2013 | 12,000,000 | 55,920,120 |
| 2014 | 12,000,000 | 50,927,509 |
| 2015 | 15,000,000 | 35,904,982 |
| 2016 | 20,000,000 | 48,148,353 |
| 2017 | 53,809,000 | 86,620,697 |
| 2018 | 45,000,000 | 90,761,959 |
| Total | 169,809,000 | 425,698,973 |

Source: GETFund Annual Reports and Distribution formula (2012-2018)

Key players and stakeholders and their responsibilities

34. Details of the key players and stakeholders and their responsibilities in the administration of Scholarships under the GETFund Act are shown in Appendix 3. Figure 1 illustrates the “best practice” process for awarding scholarships. A detailed process description is shown in Appendix 4.

Figure 1: “Best practice” processes for awarding scholarships.



CHAPTER THREE

FINDINGS

GETFund did not use the fund in accordance with the object of ACT 581

35. The GETFund Act's objective is to provide monies to supplement education at all levels of education. The Act under Session 2. 2(b) lists all what the GETFund Secretariat should expend funds on. These are:

- a. To provide financial support to the agencies and institutions under the Ministry of Education through the Ministry, for the development and maintenance of essential academic facilities and infrastructure in public educational institutions, particularly tertiary institutions
- b. To provide supplement funding to the Scholarship Secretariat for the grant of scholarships to gifted but needy students for studies in second-cycle and accredited tertiary institutions in Ghana
- c. To contribute monies from the fund towards the operation of students' loans scheme for students in accredited tertiary institutions through loan scheme mechanisms and agencies, approved by the Minister
- d. To provide through the National Council on Tertiary Education grants to tertiary institutions
 - i. To train brilliant students as members of Faculty
 - ii. To undertake research and other academic programmes of relevance to national development
- e. To provide monies to support such other educational activities and programmes for the promotion of education as the Minister in consultation with the Board may determine

36. According to Session 2.2(b) of the GETFund Act, when it comes to funding of scholarships, the law dictates that the fund should be for secondary and tertiary education within the country, in other words, the money is for local scholarships and not foreign scholarships.

37. The GETFund Secretariat without using the due process to amend the law, decided to administer the scholarship scheme in violation of the law.

According to GETFund's Annual Reports from 2012 to 2018, the Secretariat expended GH¢425,698,973 on Scholarships on 3,112 beneficiaries out of which 2,217 persons were unlawfully granted scholarships to study abroad. The public body in Ghana mandated to run a foreign scholarship scheme is the Scholarships Secretariat.

38. GETFund administered scholarships (local and foreign) even though it did not have the mandate to do so. The amount of money spent on foreign scholarships could have paid for many more Ghanaians to gain tertiary level education as intended by the Act. Very disturbing is the fact that gifted but needy students ended up borrowing from the student's loan scheme or elsewhere while officials who are highly placed in society took the scholarships not even for their wards but for themselves.

Conclusion

39. GETFund Secretariat in contravention to the object of the Fund, (i) administered the scholarship themselves, and (ii) illegally funded foreign scholarships, therefore acting ultra vires.

Recommendation

40. The Auditor General may disallow the expenditures by GETFund Secretariat in the management of foreign scholarships which he deems were contrary to law and surcharge the persons involved.

GETFund administered scholarships without sound principles

41. In 2008, GETFund Secretariat curtailed scholarship funding to the Scholarship Secretariat contrary to Section 2(2)(b) of the GETFund Act, 2000 (Act 581) and began administering scholarships, purportedly under Section 2(2)(e) of the Act. Having decided to administer scholarships, the GETFund management under the Financial Administration Act, 2003 (Act 654) was

obliged to establish systems, policies and procedures that will ensure the economic, efficient and effective use of public funds. We examined the awarding principles of five scholarship awarding institutions for best practice and noted that the institutions had established the following principles to administer scholarships:

- System for determining funding available for scholarships;
- Policy on eligibility for scholarship; and
- Scholarship administration process – publicity of scholarships available, application process, selection process, monitoring, administrative and fiscal reporting.

System for determining funding available

42. The sampled scholarship granting institutions had dedicated sources of funding from which scholarships were funded. For example, the GNPC Oil and Gas Learning Foundation has the Petroleum Holding Fund as its source of funding (Section 2(1) of the Petroleum Revenue Management Act, 2011 (Act 815). Scholarship Secretariat has GETFund (GETFund Act, Act 581, 2(2)(b)) for local scholarships and the Australian Government Research Training Program Scholarship is funded by the Australian Government. We noted that all the institutions managing scholarships except GETFund Secretariat were independent of the funding source. GETFund Secretariat applied part of the accrued funds for scholarships to administer scholarship in duplication of the mandate of the Scholarships Secretariat.

43. GNPC scholarship is administered by GNPC-OGLF and RTP by Department of Education, Australia. Every year, based on the amount available to the administering agencies, they set apart a percentage to fund interested applicants to pursue various courses of study. The administering agency sets limit on the amount it can disburse in a year. GNPC-OGLF for the past four

years of its operation, has stayed within its yearly budget of \$3 million for scholarships.

44. The 2012 and 2013 distribution formulae to Parliament for approval showed that GETFund allocated funds to Scholarship Secretariat. GETFund however did not release the funds but used it to support its own administration of scholarships which was in violation of the GETfund Act and also not in consonance with best practice. GETFund from 2014 allocated funds for scholarships in the distribution formula but failed to allocate a portion to the Scholarship Secretariat as required by Section 2(2)(b) of Act 581. It rather applied all the monies to its own scholarship portfolio. In administering the scholarships, GETFund consistently exceeded its yearly budget by an average of 215.9 percent from 2012 to 2018.

Policy for eligibility for scholarship

45. The five scholarship administering agencies we examined for best practice provided the criteria for awarding scholarships in the publications sent out. The criteria comprising fiscal consideration, nationality, type of course and age were also reflected in the supporting documents to be included in an application. Therefore, applicants who met the criteria set out in the eligibility criteria were considered for evaluation. For the GNPC-OGLF, one of the eligibility criteria for award was that, the applicant's course of study should be in the petroleum industry as the Foundation was set up to support the growth of local expertise in the petroleum industry.

46. GETFund Secretariat had no policy on eligibility, as a result, granting of scholarships were based on the discretion of the Administrator. GETFund Secretariat ventured into administering scholarships which was the preserve of Scholarships Secretariat without establishing a policy to determine eligibility for award.

Administrative process

47. The five scholarship awarding institutions we studied, advertised scholarships in the print media and on their websites⁴. They also set up panels to evaluate scholarship applications to select applicants who met their criteria and had established controls to ensure applicants fulfilled all requirements before payment of fees and allowances which were also paid promptly. The institutions also monitored progress of beneficiaries and reported on the overall performance of the scholarship scheme to their governing boards.

48. We noted that GETFund Secretariat from 2012 to 2017 did not advertise scholarship applications. However, individuals who were aware of GETFund scholarships, sent applications addressed to the Administrator throughout the year. Also, instead of setting up a panel to evaluate the applications, the Administrator unilaterally selected applicants to benefit from the scholarship awards. We however, noted that GETFund advertised “Applications for Scholarships” for the 2018/2019 academic year on its website.

49. The five institutions in their sponsorship letters, requested that schools submit progress on beneficiaries through semester reports. This enabled them monitor the academic progress of the beneficiaries to determine whether they met the academic performance targets in their agreement to continue on the sponsorship. GETFund Secretariat did not request in its sponsorship letters for schools to submit progress reports to enable them monitor the academic progress of scholarship beneficiaries for continuous sponsorship. The audit team found progress reports on four students submitted voluntarily by their school and not at the request of GETFund Secretariat as shown in Table 2.

⁴ Scholarship Secretariat, GNPC Oil and Gas Learning Foundation, Australian Government Research Training Program (RTP) Scholarship, Mwalimu Nyerere African Union Scholarship Scheme, Chevening Scholarships

Table 2: Institutions that submitted progress reports on beneficiaries

| No. | Name of beneficiary | Institution |
|-----|---------------------------|---------------------|
| 1. | Rosemond Ami Ahiawordor | Bradford University |
| 2. | Ajara Saaka | Bradford University |
| 3. | Ansaraiata Salih Saeed | Bradford University |
| 4. | Kwabena Ambrose Amenshiah | Bradford University |

Source: Compiled from Scholarship files from 2012 to 2018

50. GNPC-OGLF reported to its Board of Trustees on the administration of scholarships by the Foundation every year. We found that GETFund Secretariat also reported on the administration of scholarships to its Board.

51. The lack of a proper structure to evaluate applications resulted in GETFund Secretariat paying full tuition fees for four applicants who had not met all requirements of the schools they applied for admission as shown in Table 3. GETFund Secretariat paid additional GBP 27,005.00 after the applicants met all the admission requirements.

Table 3: Tuition paid for applicants who had not met admission requirement

| Name | Institution | Fees paid (GBP) | Admission requirement not met |
|------------------------|---------------------------|------------------|--|
| Abraham Titiati | University of Bournemouth | 15,645.00 | Applicant changed from University of Bournemouth to Anglia Ruskin University because University of Bournemouth requested for an English test score and according to the student, the period to write the exams was short therefore, he had to change to the latter, which did not require an English test score. |
| Abdul Aziz Bawa | Robert Gordon University | 11,300.00 | Failed in English proficiency test |
| Mu-Awana Amidu Koriwie | Coventry University | 13,013.00 | University required English proficiency scores which applicant did not have |
| Kenneth Asima | Robert Gordon University | 9,500.00 | University required English proficiency scores which applicant did not have |
| Total | | 49,458.00 | |

Source: Audit Analysis of Scholarship Documents (August 2017)

52. Also due to the lack of progress report on beneficiaries from schools to GETFund Secretariat, the Secretariat was unable to monitor the performance of beneficiaries leading to many having to change their courses of study and others spending longer periods in completing their study at additional cost.

53. With a Board of Trustees in place to oversee the operations of GETFund Secretariat, we expected the Board to query the Administrator for dominating the selection process. Instead, the Board sat aloof and allowed the Administrator to use his discretion to award scholarships and deplete the allocation for scholarships. This was regardless that the Board in many of its quarterly meetings discussed the way GETFund Secretariat was going beyond its scholarship budget and the need to streamline the spending on scholarship awards. The Board did not implement its intention to streamline scholarship award.

Conclusion

54. GETFund Secretariat violated the GETFund Act by not providing Scholarships Secretariat funds to support local scholarships from 2012 to 2017. It did not establish systems, policies and procedures to ensure the economic, efficient and effective use of public funds. The former GETFund Administrator made all decisions on who to award scholarships to at his discretion, leading to the haphazard administration of scholarships from 2012 to 2016. The Board of Trustees (2012 to 2016) did not exercise its oversight responsibility to stop the Administrator from using his discretion to award scholarships and deplete the Fund.

Recommendations

55. We recommend that GETFund Secretariat should:

- abide by Section 2(2b) of the GETFund Act and give funds to Scholarships Secretariat for the administration of local scholarships and desist from administering foreign scholarships;
- stop administering local scholarships as their continuous engagement in administration of local scholarship constitutes duplication of duties and clearly not a mandate of GETFund;

56. We also recommended that the Board of Trustees should exercise its duties as trustees and act on its decisions to improve the operations of the Secretariat.

Management response

57. Management stated that, the GETFund Secretariat did not discontinue scholarship funding to the Scholarship Secretariat as alleged in the report. The GETFund disbursed funds to the Scholarship Secretariat up to 2009. In 2009 and 2010 the Scholarship Secretariat submitted a schedule of fees and stipends due Ghanaian Students studying abroad for the GETFund to transfer same to the Ghanaian Missions abroad. In 2011 as part of special allocations towards social intervention programmes, at the instance of Government, an amount of GHS 22m (twenty two million Ghana Cedis) was allocated and released to the scholarship Secretariat. Since then the GETFund has never received any request for release of funds from the scholarship Secretariat until in 2017. Contrary to the auditors observation in section 1 of the report, GETFund provides supplementary funding according to Section 2(2b) of the GETFund Act, 2000 (Act 581), not the entire funding needs of the Scholarship Secretariat. The procedure adopted therefore was for the Scholarships Secretariat to budget appropriately and to request the supplementary, if required. Once received,

such requests have until now have been dealt with as and when funds were made available. It is important to stress that the GETFund is not the main source of funding to the Scholarship Secretariat, and because it is supplementary funding, the Fund can only consider and respond to specific requests made by the Scholarship Secretariat. It is not the case or the intention that the GETFund would make regular allocations and releases to the Scholarship Secretariat, regardless of their needs.

58. The GETFund administers scholarships under sections 2(2d) and 2(2e) of the GETFund Act 581 and in line with the Distribution Formula (DF) approved by Parliament every year. The focus of the GETFund scholarships is development of faculty for institutions of tertiary education and sponsorship of training programmes in priority areas of national development, particularly, in the area of science, Technology, Engineering and Mathematics and related skills (STEM). Thus, this is unlike the purpose of the supplementary funding that would be given to the Scholarship Secretariat.

Auditors' comments on GETFund's response

59. *The audit team took note that GETFund curtailed funding to Scholarship Secretariat in 2009. However, in 2008, GETFund discontinued funding to Scholarship Secretariat for foreign scholarship citing the Auditor-General's 2004 Report on the Public Accounts of Ghana. Contrary to GETFund's assertion, the focus of the GETFund scholarships was not for the development of faculty and sponsorship of training programmes in priority areas of national development as these were catered for under separate allocations in the Distribution Formula. Furthermore, beneficiaries of faculty development were to access the facility through NCTE as required by the Act and not directly from GETFund (See Appendix 6).*

GETFund Secretariat exceeded the allocations for scholarships and yet could not meet all its commitments causing hardships to beneficiaries

60. GETFund Secretariat’s budget and expenditure profile from 2012 to 2018 had large variances between allocations for scholarships and actual expenditures. GETFund Secretariat spent more than three times the budget allocation for scholarships each year from 2012 to 2014. In 2015 and 2016 it spent about 140 per cent more than its budgetary allocations and spent 60.98 per cent more than its budget in 2017 and 101.7 per cent more in 2018. GETFund Secretariat did not honour its legal obligation to provide money to Scholarships Secretariat for local scholarships. Table 4 shows a summary of GETFund Secretariat’s allocation for scholarships and expenditure profile.

Table 4: Funds allocated and disbursed on scholarships from 2012 to 2018

| Year | GETFund receipts from 2.5% VAT (GH¢) | Scholarship budget Allocation (GH¢) | Scholarship Actual Expenditure (GH¢) | Variance (GH¢) | Percentage Increase (%) |
|--------------|--------------------------------------|-------------------------------------|--------------------------------------|--------------------|-------------------------|
| 2012 | 505,549,121 | 12,000,000 | 57,415,353 | 45,415,353 | 378.5 |
| 2013 | 608,556,924 | 12,000,000 | 55,920,120 | 43,920,120 | 366.0 |
| 2014 | 731,287,330 | 12,000,000 | 50,927,509 | 38,927,509 | 324.4 |
| 2015 | 924,755,306 | 15,000,000 | 35,904,982 | 20,904,982 | 139.4 |
| 2016 | 948,941,349 | 20,000,000 | 48,148,353 | 28,148,353 | 140.7 |
| 2017 | 644,265,990 | 53,809,000 | 86,620,697 | 32,811,697 | 60.98 |
| 2018 | 924,805,000 | 45,000,000 | 90,761,959 | 45,761,959 | 101.7 |
| Total | 3,719,090,030 | 169,809,000 | 425,698,973 | 255,889,973 | 150.7 |

Source: GETFund Annual Reports and Distribution formula (2012-2018)

61. GETFund Secretariat exceeded its allocations as indicated in Table 4 from 2012 to 2018 without seeking approval for additional funding from the Board of Trustees. GETFund Secretariat did not consider the expenditure pattern of previous years to prepare realistic scholarship budget but continued to under-budget or over-spend. The third Governing Board, inaugurated on 22 April

2009, expressed concern in eight of its meetings as captured in its minutes from 2009 to 2013. The Board lamented about the quantum of debt arising from award of scholarships by the Secretariat, but failed to institute measures to deal with the over-expenditure. We noted from minutes of the Board's meetings that GETFund Secretariat used allocations earmarked for infrastructure projects to pay for the extra expenses on scholarships. This caused non-payment of interim certificates on infrastructure projects financed by GETFund, an infringement on the disbursement formulae approved by Parliament.

62. The Minister of Education by Law is responsible for GETFund and received the annual reports from the GETFund Board. We however, noted that the Minister did not act on the reported over-expenditure on scholarships by GETFund.

63. GETFund Secretariat's award of scholarships higher than the budgeted amounts impacted negatively on beneficiaries as payment of tuition fees and allowances delayed because GETFund Secretariat had to seek alternative funding sources other than the amount approved by Parliament. Delays in paying tuition fees and allowances of continuing students led to:

- schools threatening to stop beneficiaries from attending lectures, examinations and other school activities until the intervention of GETFund Secretariat, while they look for money to settle the school bills;
- beneficiaries not allowed to graduate from the schools because GETFund Secretariat had not settled all payments due the schools;
- schools such as Robert Gordon University and the University of Leeds, all in the UK blacklisting GETFund scholarships; and beneficiaries in foreign countries being threatened with eviction from their living quarters and being handed over to debt collectors.

Conclusion

64. GETFund Secretariat violated the distribution formula approved by Parliament by spending more than the allocations for scholarships without approval. The Administrator awarded scholarships without recourse to the budget ceilings and consistently exceeded the budget on scholarships as shown in Table 4 without any query from the governing board.

Recommendation

65. We recommend that the Minister for Education and Board of Trustees of the Fund should be vigilant and ensure the Secretariat is prudent in managing funds.

Management response

66. The former Administrator agreed that GETFund Secretariat exceeded its budgetary allocation during from 2012 to 2016. This according to him was due to conditions beyond his control such as:

- Depreciation of the cedi during the period under review. “Even though foreign universities fees are denominated in foreign currencies and fixed during the year, the depreciation of the cedi resulted in an increase of fees in cedi terms thereby throwing the Fund’s budget overboard”
- Delay in the release of funds by the Ministry of Finance resulted in an increase in the payment of fees in Cedis due to exchange rate fluctuations
- Genuine political/social pressures also resulted in the award of scholarships outside the budget.

67. The current administrator (from 2017) also agreed that GETFund was not diligent in determining the numbers before budget allocations were made from

2012 to 2016. “This situation occurred because of pressure to meet certain requirement of manpower needs of Government. Also, most of the students were unable to complete their courses within agreed timelines as a result of the inability to fund them promptly for their research studies hence extensions and other unbudgeted expenses were incurred. The adverse variances were also as a result of exchange rate losses due to the delay in payments. He added that currently, GETFund has put in place disciplined payment system to ensure prompt payment of scholarship to beneficiaries and that all arrears have been paid to date and the students’ allowances are better managed”.

68. The current administration stated that the Board works closely with the Administrator to ensure sound and prudent principles of management of public funds are adhered to. According to them, the Board closely monitors all activities of the GETFund. It is for this reason the Board Sub Committee on Education has overseen the setting of the selection criteria and approved by the Board.

69. The Administration outlined the following as the process in place now to ensure efficient and effective system:

- a. There is a selection criteria set out by the Education Sub-Committee of the Board of Trustees and approved by the Board.
- b. A panel was constituted including members of the Education Subcommittee of the Board of Trustees to interview selected applicants for 2019/2020 academic year.
- c. All applications were scrutinized
- d. Successful applications were then given final approval by management based on the budget allocated
- e. Payment is made equitably to all students.
- f. Payments to beneficiaries are done through the Banks.

- g. A transfer request is made supported by list of Institutions and beneficiaries for payment.

70. We also contest the alleged budget overrun over the period since this Board has been in-charge. As presented in the table below, there is no budget overrun for 2017 and 2018.

Allocation and Cost of Scholarship

| Year | Scholarship Allocation (GHS) | Total Amount Spent (GHS) |
|---------|------------------------------|--------------------------|
| 2017/18 | 53,809,000 | 53,084,614 |
| 2018/19 | 45,000,000 | 30,993,241 |

71. The GETFund Scholarship is administered per academic year and not fiscal year as observed in your report. This may have been the reason for the observation that the budgets for the period were exceeded during implementation.

72. There is prudent management of public funds at the GETFund because there is a DF which the Board supervised in its preparation. The Board of Trustees meet regularly as required by law during the period. In some instances, emergency meetings were held to consider significant issues presented by management hence matters relating to scholarship were not left to the Administrator to make decisions at his own discretion.

73. There appears to be a fundamental error in the calculation of your expenditure on scholarship as;

- a. The Board makes decision based on the approved budget
- b. Decisions are closely tied to the budget for the year
- c. There is assurance that no budget overrun under the watch of the current Administrator and Board of Trustees

74. The scholarships are administered per academic year and not fiscal year and this ought to inform the analysis of budget and expenditure.

75. However, one of the most likely instances in which, this may happen is when students encounter challenges with their research work and need a period of extensions with additional provision for stipends, or foreign exchange volatility. And so, as explained by the Former Administrator and captured in your report in paragraph 120, it would be prudent to support students who have encountered challenges in their studies to complete their programmes instead of abandoning them and put to waste all previous payments made.

Auditors' comments on GETFund's response

76. *The 2017 and 2018 budgets shown in Table 4 were extracted from GETFund's annual reports. According to Section 23 of the GETFund Act, the financial year of the Fund shall be the same as the financial year of government, hence GETFund should report on financial years and not academic years.*

Selection process by GETFund was porous and allowed unqualified applicants to benefit at the expense of brilliant but needy Ghanaians

77. The GNPC Oil and Gas Learning Foundation grants scholarships to brilliant but needy Ghanaians to pursue courses in oil and gas overseas. We examined the selection process of GNPC-OGLF to use as good practice for assessing the performance of GETFund Secretariat's awarding process.

Request for applications

78. GNPC-OGLF advertised on its website and in the National dailies for eligible applicants to apply; and the invitation to submit application is open for one month. To be eligible, the applicant should⁵:

⁵ Oilandgasirc.org.gh/newsite/?p=1175

- i. be a citizen of Ghana;
- ii. hold a minimum of second-class Division Bachelor's degree from a recognized University for Masters or a Masters' Degree in a relevant discipline for PHD;
- iii. have gained admission into a recognized University to pursue a course of study in geosciences; petroleum/engineering and oil and gas related disciplines;
- iv. not be a beneficiary of any scholarship administered by another Institution;
- v. not be more than 35 years old (for masters) as at the start date of the programme and not more than 40 years for a PhD programme.
- vi. demonstrate the commitment to return to Ghana (i.e. if the programme is undertaken abroad) after completing the programme in order to contribute to national development;
- vii. successfully completed National Service; and
- viii. have a letter of consent from a proposed supervisor

79. On the part of GETFund Secretariat, it did not advertise its offer of scholarships in any medium from 2012 to 2017. Individuals who knew of GETFund scholarships, presented applications to the GETFund Secretariat anytime in the year. The numerous applications received daily led the third Board of Trustees to describe in its minutes of 13 March and 28 June 2012 as "phenomenal volume of scholarship applications received at the GETFund Secretariat daily". The Board directed its Education Sub-Committee to determine a cut off point for application and determine criteria for awards. In 2018, GETFund advertised scholarship applications for the 2018/2019 academic year on its website.

80. According to the schedule officers who processed scholarship applications, they used guidelines they obtained from Scholarships Secretariat which informed the supporting documents they requested from applicants during the review of applications. The documents were:

- admission letter from applicant's choice school
- past academic certificates
- transcripts
- Curriculum Vitae
- proof of nationality
- national service certificate (to be submitted by post graduate applicants)
- recommendation letters (to be submitted by workers)

81. Our review of supporting documents for the 3,112 approved scholarship applicants disclosed that, GETFund did not follow the guidelines purported to have been obtained from Scholarships Secretariat, neither did they comply with best practices used by recognised scholarship awarding institutions such as the GNPC Learning Foundation in granting scholarships. The haphazard manner in which approvals were granted led the Board to task the Sub-Committee on Education in its meeting of 22 March 2013 to streamline the scholarship award by drawing up guidelines. The Sub-Committee did not produce the guidelines as tasked.

82. Statistics of supporting documents attached to the 3,112 approved applications is shown in Table 5. The audit team did not factor supporting documents for foreign applicants for January to June 2018 and local scholarships for 2017 and 2018 in the list in Table 5 as GETFund did not release the files for those beneficiaries.

Table 5: Breakdown of number of documents attached to approved applications from 2012 to 2018

| Number of Documents | | | | | |
|---------------------|------------------------------|----------|--------|---------------|-----------------|
| | CATEGORY | Expected | Actual | Not Submitted | % Not Submitted |
| 1 | Admission Letter | 3,112 | 1,864 | 1,248 | 40.1% |
| 2 | Proof Of Nationality | 3,112 | 626 | 2,486 | 79.9% |
| 3 | Curriculum Vitae | 3,112 | 1,068 | 2,044 | 65.7% |
| 4 | Past School Certificate | 3,068 | 1,312 | 1,756 | 57.2% |
| 5 | Transcript | 3,068 | 1,035 | 2,015 | 66.3% |
| 6 | National Service Certificate | 2,404 | 277 | 2,177 | 88.5% |
| 7 | Recommendation Letter | 2,476 | 354 | 2,122 | 85.70% |

Source: Audit Analysis of documents mentioned in Table 5 (March 2019)

83. In all, 12 beneficiaries submitted the complete set of seven supporting documents required to be eligible for consideration for scholarship as indicated by GETFund Secretariat. Details of the 12 beneficiaries is presented in Table 6.

Table 6: Applicants who submitted complete set of supporting documents

| No. | Name | Category | Institution | Period |
|-----|---------------------------|-----------|---|--------|
| 1. | Bismark Kwaku Opoku | Masters | University of Newcastle, Australia | 2015 |
| 2. | David Kwasi Bansa | Doctorate | Kennesaw State University, USA | 2013 |
| 3. | Dorothy Obuobi | Masters | University of Nottingham, UK | 2015 |
| 4. | Emmanuel Agbah | Masters | University of Greenwich, UK | 2012 |
| 5. | Francis Kyereboah | Masters | University of Birmingham, UK | 2016 |
| 6. | Isaac Dery | Doctorate | University of Cape Town, South Africa | 2015 |
| 7. | Juliana Abagsonema Abane | Doctorate | National Institute of Development Administration, Bangkok | 2015 |
| 8. | Kodjo Alhassan | Masters | Nottingham Trent University, UK | 2015 |
| 9. | Mohammed Muftahu Alhassan | Masters | University of Strathclyde, UK | 2016 |
| 10 | Godwin Muzamilu Yahaya | Masters | Leiden University, Netherlands | 2017 |

| | | | | |
|----|-----------------|---------|--|------|
| 11 | Rachel Nyakotey | Masters | American University Washington College of Law, USA | 2017 |
| 12 | Adwoa Sarfowaa | Masters | Artic University of Norway | 2017 |

Source: *Audit Analysis of Scholarship Documents (March 2019)*

84. We noted that:

- 1,248 (40.1%) out of 3,112 beneficiaries did not have admission letters attached to their applications, indicating the possibility that applicants searched for schools after they had been awarded the scholarships;
- 2,486 (79.90%) out of 3,112 applicants did not have documents to prove their nationality attached to their applications, indicating non-Ghanaians could be granted scholarships;
- 2,044 (65.7%) out of 3,112 beneficiaries did not have their CVs attached to their applications indicating GETFund Secretariat could not ascertain whether the applicants possessed the academic accomplishment required;
- 1,756 (57.2%) out of 3,068 beneficiaries did not have academic certificates attached to their applications indicating GETFund could not ascertain whether the applicants possessed the minimum academic qualification required;
- 2,033 (66.3%) out of 3,068 beneficiaries did not have academic transcripts attached to their applications to authenticate their academic performances at their previous level of education;
- 2,127 (88.5%) out of 2,404 who were required to submit National Service Certificates did not have them with the applications;
- 2,122 (85.70%) out of 2,476 beneficiaries did not have recommendation letters attached to their applications to show their employers approved their pursuit of higher education. For the 337 applicants who submitted recommendations, most of them were letters and notes on complementary cards from Members of Parliament, Ministers of State,

Presidential staffers, heads of faculties and other influential Ghanaians.

Selection process

85. At GNPC Learning Foundation, documents submitted by applicants were examined (authentication of submitted supporting documents, minimum pass grade, priority courses etc.) and applications that fulfil the eligibility conditions were shortlisted. The Foundation constitutes a panel comprising of persons of high repute in industry and academia to interview shortlisted applicants to determine their suitability and recommend them to their Board of Trustees for scholarship. The Foundation takes cognisance of the number of beneficiaries it can accommodate vis-à-vis its budget.

86. We found that GETFund Secretariat received 9,474 applications for both foreign and local scholarships from 2012 to 2018. Applicants applied for Diploma, Bachelor’s Degree, Post Graduate Diploma, Masters’ and Doctorate Degrees and others (Fellowship, Exchange Programme, Conferences, Professional courses, Residency, Special Programme, Study tour, Training and Secondary School education). Out of the 9,474 applications, GETFund Secretariat granted scholarships to 3,112 applicants made up of 2,217 for foreign scholarships and 895 for local scholarships from 2012 to 2018. The distribution of the scholarships was in the categories shown in Table 7.

Table 7: Categories of sponsorships from 2012 to 2018

| CATEGORY | APPROVED | | | REJECTED | TOTAL APPLICATIONS RECEIVED |
|-----------------------|--------------|------------|--------------|--------------|-----------------------------|
| | FOREIGN | LOCAL | SUB-TOTAL | | |
| Doctorate | 424 | 125 | 549 | 927 | 1,476 |
| Masters | 1,588 | 371 | 1959 | 2,983 | 4,942 |
| Bachelors | 131 | 357 | 488 | 1,310 | 1,798 |
| Diploma | 4 | 26 | 30 | 103 | 133 |
| Post Graduate Diploma | 10 | 3 | 13 | 7 | 20 |
| Others | 60 | 13 | 73 | 1,032 | 1,105 |
| TOTAL | 2,217 | 895 | 3,112 | 6,362 | 9,474 |

Source: Compilation from Scholarship Documents from 2012 to 2018

87. We noted that applicants submitted their applications to the front office staff of the Secretariat who registered and forwarded the applications to the office of the GETFund Administrator. The Administrator solely approved or rejected an application for scholarship. There was no panel to interview candidates neither did he formally interview applicants to determine their suitability for selected courses of study. Noting the manner the Administrator was granting scholarships, the GETFund Board of Trustees in its meeting held on 13 March 2012 resolved to draw up guidelines and specific criteria for administering scholarships and sponsorships but that was not done. The Board also resolved that scholarship awards should be referred to the Sub-Committee on Education of the Board for ratification but they did not ensure compliance by the Administrator.

88. After the Administrator's approval, the administrative officers drafted confirmation letters for the Administrator to issue to the institutions and selected applicants. In drafting the confirmation letters, the administrative officers checked if the selected applicants had submitted the required supporting documents. The administrative officers contacted selected applicants who did not have the full complement of documents to submit them while they drafted the confirmation letters with the hope that the applicants will submit the requested documents. We noted however, that GETFund Secretariat issued the confirmation letters to such applicants even though they did not submit the requested documents to support their applications.

89. As a result of not scrutinizing and conducting robust selection of applicants for award;

- four beneficiaries were awarded scholarships even though they did not have the prerequisite grades in English language as demanded by the schools they intended to enrol,

- eight applicants residing abroad who claimed to be Ghanaian students in the middle of their studies requested support and the Administrator approved the payment of \$562,307.20 on their behalf without any verification or evaluation of their claims,
- 86 beneficiaries who were Members of Parliament, politicians, media practitioners, lecturers, heads of institutions and associates were granted scholarships totalling \$4,766,257.48 other than needy Ghanaian applicants (*See Appendix 5*)
- GETFund Secretariat awarded scholarships totalling \$1,531,364.87 to 30 lecturers from public universities who by-passed the Faculty Development Grant facility (a sponsorship grant available to lecturers with a more stringent selection process) (*See Appendix 6*), and
- 59 beneficiaries of GETFund scholarship were awarded additional scholarships to pursue further studies without going through a selection process.

Conclusion

90. GETFund Secretariat failed to establish a robust selection process to ensure scholarships were granted to Ghanaians meeting some predetermined evaluation criteria. The selection process for scholarship award by GETFund Secretariat was non-structured, unfair, dominated by one person and porous. This allowed the Administrator to select any applicant of his choice to benefit at the expense of other Ghanaians who might have been brilliant and in need of the award.

Management response

91. The former Administrator admitted that GETFund Secretariat did not advertise its offer of scholarships in any medium, a situation he inherited. He indicated that “Ghanaians are aware of GETFund and present applications to

GETFund Secretariat throughout the year”. According to him, GETFund Secretariat cannot be blamed for the four beneficiaries who were awarded scholarships even though they did not have the requisite grades in English Language, as the scholarships were awarded after the beneficiaries duly presented admission letters from their respective schools.

92. The former Administrator added that GETFund Secretariat confirmed the nationality of the eight applicants who claimed to be Ghanaian students residing abroad and requested for support in the middle of their studies. He said the Secretariat used this procedure over the years to assist distressed Ghanaians who on their own were doing courses relevant to the development of the country. This was the situation he inherited and deemed appropriate.

93. Management of GETFund further stated that the Secretariat did not infringe on the GETFund Act in the award of scholarships to 116 beneficiaries who were members of parliament, politicians, media practitioners, lecturers, and heads of institutions at the expense of needy Ghanaians. According to them, Section 2(2e) of the GETFund Act 2000 (Act 518) enabled the GETFund to provide money to support such other educational activities and programmes for the promotion of education as the Minister in consultation with the Board may determine. It was therefore in line with this that the Secretariat granted scholarships to parliamentarians and politicians to enhance the consolidation of our democratic dispensation.

94. On the issue of the lecturers, the former Administrator said because of the rate at which experienced lecturers were retiring, Vice Chancellors of the Public Universities made a special appeal to him to assist the universities to sponsor teaching assistants and other young lecturers for further studies to come back and replace the old lecturers. “The rate of attrition at academia was

alarming and therefore unacceptable. These awards were therefore, in the best interest of the country and not for his personal benefit”.

95. According to the Management, the information provided in the table may be misleading as GETFund cannot determine fees and other payments and living allowances without an admission letter. It added that their record keeping of the scholarship processes in the past was weak but measures have been instituted to ensure that the control processes are robust enough to ensure proper record keeping.

96. We disagree with the notion that the scholarships are not being managed efficiently and effectively. The responses provided here relate to the period 2017 - 2018.

97. As must have been apparent from the audit, from 2012 to 2016, applications for GETFund scholarship were received from qualified Ghanaians to support them financially to further their studies. These applications were originally receipted and logged and submitted to the office of the Administrator. These applications were vetted and selected based on the relevance of the course of study to the manpower needs of the country and based on Government policy at the time. The selection was done by management and when approved, they were sent for processing of award letters to beneficiaries and payment of fees and stipends to the institutions and students.

98. It should be noted that with the appointment of the current Administrator and the new Board of Trustees on 14 March 2017, the processes for receipt and award of the scholarship in May 2018 could not have changed much. Meanwhile, the system inherited in 2017 was immediately put under

review to get a better understanding of how the entire system worked and to identify weaknesses and fix them. This was the main reason the Board of Trustees, through the Hon. Minister of Education requested for the audit that was carried out.

99. The following are some of the changes made to the processes for managing scholarships by the current Board of Trustees:

- Establishment of guidelines by the Board of Trustees
- Adverts on the GETFund website for application of GETFund scholarship
- There is strict deadline period for the receipt of applications.
- Applications are received and coded according to subject specialties
- Coded applications are kept in a file at the Administration unit after the deadline date.

The sponsored students abroad are now required to execute a bond to return home after their studies and stay and work for at least two years after they return to Ghana.

100. As a result of going through elaborate due process, significant improvement has taken place in management of the public fund. It must be emphasized that the Board of Trustees maintains close supervision over the work of the Administrator and the Secretariat.

101. From 2017 there is sufficient evidence of significant changes to the scholarship administration and in 2019/2020 academic year, interview system have been introduced.

102. The issue of gifted and needy Ghanaians students is and express part of Scholarship Secretariat's mandate and focus. Ours is focused on skills

development for the development of the economy as well as faculty development for the accredited tertiary institutions.

103. Whereas Section 2(2b) of the GETFund Act, 2000 (Act 581) requires the Board to provide supplementary funding to the Scholarship Secretariat for the granting of scholarship to gifted but needy students for studies in the second cycle and accredited Tertiary Institutions in Ghana, Section 2(2e) mandated GETFund to provide monies to support such other educational activities and programmes. Section 2(2d) and 2(2e) form the basis of the mandate of sponsorship of applicants.

104. This mandate is peculiar to the Fund and historically stakeholders have seen the need for specific and critical areas of training needs locally and abroad for the promotion of education and to help talented Ghanaian students to develop the needed manpower skills for Government business in specific, and generally for the manpower needs of the Country. This includes sponsorship for short courses and training programmes. This was done in consultation with key stakeholders and was duly provided for in the budget and approved by Parliament.

105. The following is the process in place:

- a. There is a selection criteria set out by the Education Sub-Committee of the Board of Trustees and approved by the Board.
- b. A panel is constituted including members of the Education Subcommittee of the Board of Trustees for the interviewing of selected applicants from 2019/2020 academic year.
- c. All applications are scrutinize
- d. Successful applications were then given final approval by management.
- e. Payment is made equitably to all students.

- f. Payments to beneficiaries are done through the Banks.
- g. A transfer request is made supported by list of Institutions and beneficiaries for payment.

106. As reported under paragraph 3 above, under the current Board we can confirm that the Administrator is working with the Board to ensure sound and prudent principles of management of public funds are adhered to. The Board has kept close monitoring of all activities of the GETFund. It is for this reason the Board Sub Committee on Education has overseen the setting of the selection criteria and approved by the Board. It is therefore untrue to conclude that the entire process is dominated by one person resulting to unqualified applicants benefiting from the scholarships awarded at GETFund.

107. We have also taken notice of the selection process of GNPC as captured in your report. This will be studied for consideration.

GETFund Secretariat inefficiently disbursed GH¢1.8 million of public funds on awardees who were not prepared to pursue further studies at the time of applying for scholarships

108. When GETFund Secretariat decided to manage scholarship awards, the GETFund Administrator was required by the Financial Administration Regulation, 2004 to institute controls in the disbursement of funds to safeguard public funds. For example, implementing a system to control the award of scholarships to minimise misuse of public funds.

109. Regulation 2(c) of the Financial Administration Regulation, 2004 (LI 1802) provides that, the head of a government department is to secure the efficient and effective use of appropriations under his control within the ambit of government policy and in compliance with laid down laws to safeguard the public purse. We examined expenditures made by the GETFund Administrator

on beneficiaries of GETFund Scholarships to ascertain the level of safeguarding of public funds.

110. Our review of controls put in place by the five scholarship awarding institutions to safeguard scholarship funds showed that, generally, scholarships were valid for the year of enrolment only, and scholarship holders forfeited the scholarship should they defer their studies to a later year. Additionally, the scholarship foundations as a condition to the award, paid only for the official duration of the programme of study. However, an extension of up to six months could be granted where the beneficiary demonstrated that, inability to complete the programme of study within the specified duration was caused by academic delays beyond the control of the student and related directly to his or her studies.

111. As a pre-requisite for venturing into the use of public funds for awarding scholarship, GETFund Secretariat was expected to establish controls to safeguard scholarship funds. From 2012 to 2016, the GETFund Secretariat paid full tuition fees of 53 awardees who did not enrol in the year they were expected to begin their studies. We found that the beneficiaries could not enrol because of reasons such as not fulfilling all requirements for enrolment, late processing of visa by beneficiaries, delay in payment of tuition fees by GETFund Secretariat, visa refusal, late enrolment, among others. Altogether, the GETFund Administrator caused the inefficient use of GH¢1,895,238.31 on the 53 beneficiaries for the following reasons:

- From 2012 to 2016, GETFund Secretariat paid additional fees of GH¢149,038.06 for 24 beneficiaries who deferred their enrolment as follows:
 - Nine of the 24 beneficiaries gained admission to universities in the United Kingdom but were denied visas to travel and the

Secretariat paid additional fees amounting to GH¢60,208.43 when they got their visas

- GETFund Secretariat delayed in paying fees for six of the 24 beneficiaries leading to the deferral of their programme of studies at an additional cost of GH¢14,111.90
 - GETFund Secretariat paid additional tuition fees amounting to GH¢19,586.82 for three of the 24 beneficiaries who could not enrol in schools because they did not have the English proficiency requirement of their prospective schools to be enrolled. The three deferred to subsequent academic years, took the test with the Secretariat having to top up their fees
 - GETFund Secretariat permitted five beneficiaries out of the 24 to defer their programmes of study for no apparent reason and paid an extra GH¢44,430.59
 - GETFund Secretariat paid GH¢10,700.32 for a beneficiary with the reason that there was a notice from the University that the class was full.
- GETFund Secretariat granted scholarship extension to 23 beneficiaries at a cost of GH¢1,539,873.10 as follows:
 - Seventeen of the beneficiaries extended their studies due to delays in the beneficiaries completing their thesis (GH¢877,224.38)
 - Two beneficiaries, due to schools extending programme of study (GH¢258,434.44)
 - One beneficiary, due to clash in a compulsory and elective course (GH¢10,331.51)
 - One beneficiary, due to suspension after GETFund Secretariat's inability to pay fees on time (GH¢59,032.62)

- One beneficiary, due to inability to take a two-year course in a year⁶ (GH¢47,029.12)
- One beneficiary asked for an extension before the commencement of his programme of study without any reason, costing GETFund GH¢59,218.42.
- GETFund Secretariat paid tuition fees of GH¢449,269.62 to six universities (5 in UK and 1 in Dubai) on behalf of six beneficiaries who did not enrol. The Secretariat later paid GH¢700,713.42 for these beneficiaries to attend different universities at later dates. GETFund Secretariat could not provide records to show they requested for refunds of the tuition fees from the schools where the beneficiaries were unable to enrol. We however found from our review of bank statements that the University of Aberdeen refunded GBP 4,651.00 (GH¢14,294.85) out of GBP 15,500 paid for one of the six beneficiaries. Details of the six beneficiaries are attached as Appendix 7.

112. Five beneficiaries whom GETFund had paid tuition fees of GH¢335,337.12 did not attend the schools and the schools refunded the amount paid. A summary of the total amount imprudently disbursed is shown in Table 8.

Table in 8: Summary of amount imprudently disbursed from 2012 to 2016

| Category | Number of beneficiaries | Amount paid (GH¢) |
|-------------------|-------------------------|-------------------------|
| Changed Schools | 6 | 434,974.77 ⁷ |
| Deferral | 24 | 149,038.05 |
| Course extensions | 23 | 1,311,270.49 |
| Total | 53 | 1,895,238.31 |

Source: Audit Analysis of scholarship documents from 2012 to 2018.

⁶ Beneficiary convinced GETFund he could take a two year course in a year and GETFund granted him sponsorship for a year.

⁷ Amount stated is less the refunds from Aberdeen University.

113. GETFund Secretariat had no condition in the confirmation letters which would require beneficiaries to return to Ghana after completion of study. GETFund Secretariat kept a register of beneficiaries who had reported to the Secretariat on their return after their studies. Our review of the register showed that 179 out of 1,993 beneficiaries from 2012 to 2018 had signed as having returned after their studies at the time of the audit. We noted that 13 beneficiaries whilst abroad, accepted job offers during their studies and after completion of studies and requested for approval from GETFund Secretariat. The Secretariat approved all the 13 requests from beneficiaries to take up employment abroad. This is contrary to good practice as it distracts beneficiaries from their programmes of study and prevents their return to their home countries to contribute to national development.

114. GETFund Secretariat's failure to withdraw the scholarship of awardees who were unable to enrol in a particular year and allowing the applicants to keep the offer of scholarship until they were enrolled in subsequent academic years (a practice unaccepted by recognised scholarship awarding institutions) led to the use of public funds amounting to GH¢1,895,238.318 that could have been avoided. In addition, GETFund paying top up in tuition fees for deferrals and paying tuition fees to different schools when the beneficiary so requested created a porous system to be exploited by lackadaisical beneficiaries.

Conclusion

115. GETFund Secretariat did not institute controls to secure the efficient and effective disbursement of public funds resulting in payment of GH¢1,895,238.31 for course extensions, change of schools and course deferrals for which there was little value for the money spent. The poor use of public funds could have

⁸ Total amount excludes beneficiaries who extended due to ill health

been avoided had GETFund Secretariat instituted a robust system of controls in selecting awardees and instituting and enforcing stringent conditions of award to make awardees value the award and prevent its misuse. The Board of Trustees did not provide the needed governance to curtail the Administrator's imprudent use of public funds.

Management response

116. According to the former Administrator, GETFund cannot be blamed for the refusal of visas by foreign embassies in Ghana to prospective beneficiaries who were given admission letters by foreign educational institutions. "GETFund paid the fees based on the admission letters. It would have been unreasonable and devoid of economic sense to refuse to pay the additional fees if visas were subsequently granted such beneficiaries as it would have been difficult to get a full refund. It was a decision taken in the best interest of the country".

117. The former Administrator said he cannot be held responsible for the delay in the payment of fees. GETFund depends on the Ministry of Finance for the release of funds as it is not a revenue generating agency. If the funds are not released by the Ministry of Finance, there is no way the Secretariat can pay the fees of scholarship beneficiaries.

118. The former Administrator further said that "even in Ghana, postgraduate students sometimes have their thesis delayed for 2 to 3 years due to no fault of theirs. It will therefore not be financially wise to sponsor a student for two to three years and abandon him or her if the request is supported with justifiable reasons".

119. According to the former Administrator, “it would have been causing financial loss if the Secretariat abandoned the students who had their programme extended or suspended for non-payment of fees by their schools after paying their tuition fees for some years. It was therefore in the interest of the country to pay to enable them complete their courses and come home to contribute their quota to the development of the country”.

120. The former Administrator added that “his quest to obtain value for money led him to take the interest of the country into consideration in all decisions made”.

121. According to the current Administration, the country benefited from the investments by producing medical experts and other oil and gas specialized training. “The absence of standard procedures and policies denied GETFund Secretariat of demonstrable evidence of benefits derived from our scholarships. We would state that all parties have benefited from such deferrals and extensions than complete forfeiture of the initial payment made for such courses”.

122. “Unfortunately, we are unable to provide documentary evidence of reasons for such actions due to lack of policies and absence of due diligence processes in the past. We however agreed that additional cost have been incurred as a result of the scenarios presented but these are also standard practices in most scholarship awarding institutions to avoid the occasion of complete loss of initial payments or destroying the future ambitions of the affected students, or to prevent students from being deported. The significant weakness in all these was the absence of sound internal control processes and adequate record keeping in the past which limited the team in their verifications of documents to substantiate the findings”.

123. For 2017 to 2019, there have been isolated cases of extensions and deferrals. This is applicable to Doctoral Degrees (Phd) under certain necessary conditions. The school would normally write to GETFund for the justification of the extension and mostly cover cost of living expenses and not fees. We have also instituted monitoring systems to ensure that the system is not abused. However the following controls have been put in place to ensure efficient and effective spending of public funds regarding the scholarships;

- a. Evaluate scholarship management process to determine if collaboration exist and timely communication across all departments exist, to review when there is adverts on the GETFund website with detail information and requirement for the application of scholarships in line with budget
- b. Documentation exist of the roles and responsibilities of the key personnel involved in the management of our scholarship system
- c. Development and monitoring of organization wide scholarship reporting systems to enable adequate review and feedback to all stakeholders for appropriate decision making
- d. Accounting and Financial management recording and reconciliation of scholarship systems are adequately assigned to qualified personnel for accountability and performance review
- e. There is adequate evaluation of scholarship management processes to determine if leading practices from other Institutions are in place
- f. There is selection criteria set by the Education Sub-Committee of the Board to ensure that all conditions and requirements prescribed by the Board are met and followed.
- g. Establishment of Scholarship Committee to critically evaluate all awardees were rigorously vetted in line with the selection criteria set out by the Education Committee of the Board of Trustees.
- h. All applications are coded according to subject specialties to enable the selection team met the requirement of the GETFund Act

- i. Award letters are clearly instructive to awardees of what is expected of them before, during and after completion of their courses. Award letters clearly states that under no circumstances should extension or deferral be made without prior authorization of management in consultation with the Board. All students have been formally informed that no further financial commitment will be considered if these instructions were not adhered to.
- j. All approved scholarships are pre audited and signed by relevant officers before payment request to the Bank
- k. All payments are verified by the Audit department before payment and transfers are made. This is signed by the Administrator, the Board Chairman and another member of the Board of Trustees. In the absence of the Board Chair, two other Trustees signs.
- l. Quarterly scholarship management report to be submitted by the scholarship committee to management for review.

Overall conclusion

124. GETFund Secretariat curtailed scholarship funding to the Scholarship Secretariat contrary to Section 2(2b) of the GETFund Act, 2000 (Act 581) and administered scholarships under Section 2(2e) of the Act. In granting scholarships, GETFund Secretariat was not fair as it did not institute a robust selection process leading to haphazard granting of scholarships to Ghanaians at the detriment of those who really needed it. GETFund Secretariat did not follow the requirements of the Financial Administration Act, 2003 (Act 654) to establish systems, policies and procedures to ensure the efficient and effective use of public funds. In so doing, GETFund Secretariat did not efficiently expend GH¢1.8 million of public funds from 2012 to 2016.

125. The Auditor- General in accordance with article 187(7)(b) will serve the GETFund with a notice of the intention to disallow items of expenditure (the granting of scholarships) contrary to Section (2)(b) of of the GETFund Act, 2000 (Act 581) and may proceed to surcharge.

APPENDICES

APPENDIX 1

Audit questions and criteria

The audit questions and criteria are as follows:

Audit Question 1: Did GETFund establish systems, policies and procedures to ensure public fund are used in the most economic, efficient and effective manner

Audit Criteria 1: GETFund was to establish systems, policies and procedures that will ensure the economic, efficient and effective use of public funds

Source: Financial Administration Act, 2003, (Act 654).

Audit Question 2: Did GETFund institute measures to ensure the award of scholarships is within its allocation limits

Audit Criteria 2: A head of department shall prioritize the department's activities and ensure that related expenditures are within budget ceilings or such other ceilings as determined by the Minister

Source: Section 38 (1) of the Financial Administration Regulation, 2004

Audit Question 3: Did GETFund establish a criterion to ensure scholarships are granted to qualified Ghanaians

Audit Criteria 3: Scholarships to be funded by GETFund is to be granted to needy but brilliant Ghanaians.

Source: Section 2 of GETFund Act, 2000, Act 581

Audit Question 4: Did GETFund institute controls to ensure public funds are disbursed in an efficient and effective manner

Audit Criteria 4: The head of a government department is to secure the efficient and effective use of appropriations under his control within the ambit of

government policy and in compliance with laid down laws to safeguard the public purse

Source: Section 2 (c) of the Financial Administration Regulation, 2004

Distribution formula

A Distribution Formula is usually prepared by Management on behalf of the Board of Trustees of monies expected to accrue to the GETFund. This is based on the government's objectives and goals for the year which is communicated to the Fund through the Minister of Education. The Formula takes accounts of all the sub-sectors, Agencies and Institutions within the Public Education Sector in the allocation of funds for consideration by Parliament. The Act 2000, (Act 581) and other policy statement of Government requires that some key areas of national interest be taken into accounts including;

- a. The promotion of the study of Mathematics, Science and Technology
- b. Advancement of female Education
- c. Reduction in the high level of deficiencies in some disadvantage areas of the economy
- d. Promotion of computer, vocational and technical Education, to mention but a few.

The DF is prepared in consultation with the Ministry of Education (MoE) and other stakeholders and presented to the Finance Committee of the Board for their due diligence assessment before recommending it to the Board for approval.

The Finance Committee, after it satisfies itself with due process, presents the DF to the Board of Trustees for approval.

The approved Formula is then discussed with Parliamentary Select Committee on Education. This discussion with the Committee is led by the Minister of Education. Where changes are recommended, these may be brought back to the Board where necessary for consideration.

The final approved Formula is submitted to Hon. Minister of Education who submits same to the Speaker of Parliament with a covering letter. Changes can be implemented. GETFund informs beneficiary institutions of the fund allotted to them in the distribution made to the DF in Parliament where necessary before approval for formula.

All Agencies benefiting from the DF would then write to the GETFund to request for the release of their allocations through the relevant authorizing bodies and this is considered whenever funds are made available from the Minister of Finance.

Key officials, key players and stakeholders and their responsibilities

Entities involved in the administration of tertiary scholarships in Ghana are as follows:

Key Players

Scholarship Secretariat

The secretariat administers local and foreign scholarships among others. They invite interested citizens to apply for scholarships, vets the applicants and select eligible applicants. They award scholarship to successful applicant and facilitate payment of tuition and other expenses for beneficiaries. They are to ensure beneficiaries sign a bond to return to after completion of programme of study or expiry of award to place their service and knowledge at the service of the nation.

GETFund Secretariat

GETFund provides funding to Scholarship Secretariat to disburse to beneficiaries pursuing undergraduate and post graduate programmes in local institutions.

Ghana Missions Abroad

The Missions play an intermediary role of disbursing funds received from Scholarship Secretariat to beneficiaries of scholarships in foreign schools. They submit monthly returns on scholarship disbursement to Scholarship Secretariat. The schools submit progress reports on students through the mission to Scholarship Secretariat. The Missions act as a support system to beneficiaries.

Beneficiaries

Beneficiaries are qualified Ghanaians (brilliant but needy students and workers) who have applied for scholarship, gone through the selection process and are on scholarship grants. Beneficiaries on foreign scholarship are to enter into a bond to return to Ghana immediately on completion of programme to serve the nation for not less than five years. In default of the bond, beneficiaries are required to refund the sums expended on them plus an interest at the rate of 15 per cent.

Travel Agencies

They provide airline tickets to beneficiaries travelling abroad for studies.

Banks (Fidelity and GT Banks)

The Bank of Ghana transfers funds to Fidelity and Guaranty Trust (GT) Bank to make scholarship related payments.

Schools

They are accredited local and foreign tertiary institutions who offer applicants admission to pursue accredited academic programmes. They provide admission documents (Confirmation of Acceptance for Studies (CAS), Form I-20) to successful applicants to secure visas and submit progress reports on students to sponsors.

Foreign Consulate offices

They grant visa to beneficiaries travelling abroad.

Stakeholders

Ministry of Education

The Ministry of Education (MoE) was established under the Civil Service Law 327 and under the PNDC Law 1993 with the mandate to provide relevant education to all Ghanaians. The Ministry of Education has overall responsibility for education sector policy, planning and monitoring. Education delivery and implementation is devolved to institutions, Districts and Regions through various agencies of MoE.

National Commission for Tertiary Education (NCTE)

It is the apex regulatory body for public tertiary education institutions in Ghana. They advise the Minister for education on the development of tertiary education institutions and enhance access, quality, relevance and good governance within the subsector. NCTE is represented on the interview panel when selecting beneficiaries for scholarship.

National Accreditation Board (NAB)

They accredit both public and private tertiary institutions with regards to the contents and standards of their programmes. NAB ensures proper operation of institution and the maintenance of acceptable levels of academic standards. They also determine the equivalences of diplomas, certificates and other qualifications awarded by institutions in Ghana or elsewhere. NAB publishes the list of accredited public and private institutions at the beginning of the calendar year.

Process description

The process is divided into foreign and local

Foreign

Call for application

Scholarship Secretariat advertises in the newspapers calling for interested and qualified citizens to apply for scholarships. The advert states the start date and deadline for submission of applications, supporting documents to present, address to submit the application and all other relevant information to provide. Supporting documents are admission letters, photocopies of academic and National Service certificates, transcripts and birth certificate. In addition to these documents, workers are to submit Curriculum Vitae and recommendation from place of work.

Short-list and Interview

After the closing date for submitting applications, the secretariat scrutinise the applications received and select eligible applicants who have met the requirement for submitting applications. Successful applicants are shortlisted and notified to attend a selection interview. Scholarship Secretariat constitutes a panel made up of the Registrar (Scholarship Secretariat), representatives from GETFund, NCTE, MoE, various tertiary institutions and the Deputy Registrar to interview shortlisted applicants.

Award

Scholarship Secretariat writes to inform successful applicants of the award of scholarship. The scholarship package include tuition, living allowance, health insurance, book allowance, warm clothing, thesis allowance (PhD) airline ticket

and shipment allowance. Beneficiaries are to write to accept the offer of scholarship and enter into a bond to return to Ghana after completion of programme of study or expiry of award to place their knowledge and skills at the service of the nation.

Payment of tuition

When a beneficiary is awarded scholarship, the academic institution is to furnish the sponsor with the student's bill and the sponsor instructs its bank to pay the tuition fees to the academic institution. The institution acknowledges receipt of payment by crediting the student's account and issuing a receipt to the sponsor. The institution provides admission documents (CAS, Form I-20) to the student to present to the consulate offices for a visa.

Visa processing

Beneficiaries apply for visa using a copy of the scholarship award letters to support their application. Successful applicants are granted entry clearance to enter the country of study.

Payment of Allowances

Students are entitled to a monthly living allowance and other allowances that are paid to them once they secure their visas. When beneficiaries arrive in the country of study, they are to open an account and furnish the sponsor with the bank details. The sponsor submits the names of beneficiaries together with their bank details to the sponsor's banks and instructs the banks to transfer the allowances into the accounts of beneficiaries.

Ticket

Based on the re-opening dates of academic institutions, beneficiaries furnish sponsor with travelling dates and the sponsor submits the dates to the traveling agents. The travelling agents purchase the tickets for the beneficiaries.

Monitoring

At the request of sponsors, academic institutions are to furnish sponsors with progress of scholarship beneficiaries. The reports are sent through Ghana Missions abroad, students or directly to the sponsors.

Return

Beneficiaries are to return to Ghana after completion of programme of study or expiry of award to serve the nation. Beneficiaries are to inform the sponsor to contact the travel agency to confirm their ticket.

Local

Call for application

Scholarship Secretariat advertises in the newspapers calling for interested and qualified citizens to apply for scholarships. The advert states the start date and deadline for submission of applications, supporting documents to present, address to submit the application and all other relevant information to provide. Supporting documents are admission letters, photocopies of academic and National Service certificates, transcripts and birth certificate. In addition to these documents, workers are to submit Curriculum Vitae and recommendation from place of work.

Short-list and Interview

After the closing date for submitting applications, the secretariat scrutinise the applications received and select eligible applicants who have met the requirement for submitting applications. Successful applicants are shortlisted and notified to attend a selection interview. Scholarship Secretariat constitutes a panel made up of the Registrar (Scholarship Secretariat), representatives from GETFund, NCTE, MoE, various tertiary institutions and the Deputy Registrar to interview shortlisted applicants.

Award

Scholarship Secretariat writes to inform successful applicants of the award of scholarship. The scholarship package include tuition, thesis allowance (PhD), long stay allowance for medical students. Beneficiaries are to write to accept the offer of scholarship and enter into a bond after completion of programme of study or expiry of award to place their knowledge and skills at the service of the nation.

Payment of tuition

When a beneficiary is awarded scholarship, the academic institution is to furnish the sponsor with the student's bill and the sponsor instructs its bank to pay the tuition fees to the academic institution. The institution acknowledges receipt of payment by crediting the student's account and issuing a receipt to the sponsor. For continuing students, the academic institution sends a list of graduate students to the sponsor.

Payment of Allowances

Students (PhD) are entitled to thesis allowance. The sponsor submits the names of beneficiaries to their banks and instructs the banks to pay or transfer the allowances into the accounts of beneficiaries.

Monitoring

Academic institutions are to furnish sponsors with progress of scholarship beneficiaries.

APPENDIX 5

Members of Parliament, politicians, media practitioners, lecturers, heads of institutions and associates awarded scholarships

| | Name | Institution | Programme | Tuition | Living Allowance |
|----|--------------------------------|--|---|-----------------|-------------------------|
| 1. | Abdulai Abanga | University of Siegen | MSc Economic policy | € 8,400.00 .00 | € 10,397.00 |
| 2. | Abdul-Nasir Abubakar | Leiden University, Netherlands | PhD Research | € 48,000.00 | € 55,680.00 |
| 3. | Agbonor Rufai Sulemani | University of Stirling, Wales | MSc Psychology of Sports | £ 14,970.00 | £ 12,710.00 |
| 4. | Akua Adesiwaa Asare | Universite Charles-de-Gaulle, France | Teaching of French as a Foreign Language | € 3,278.00 | € 10,000.00 |
| 5. | Albert Morgan Wright | University of Portsmouth, U.K | Computer and Information Security | £ 13,100.00 | £ 10,130.00 |
| 6. | Amadu Ibrahim | University of Leeds | MSc International Construction Management and Engineering | £16,200.00 | £ 10,130.00 |
| 7. | Andy Mprah | University of York, U.K | Health in Health Sciences | £ 57,120.00 | £ 49,520.00 |
| 8. | Anifa Musah | Erasmus University, Netherlands | MSC in Urban Management and Development | € 11,900.00 | € 12,547.00 |
| 9. | Anita Bagnaba | University of Kingston, London | MSc. Occupational and Business Psychology | £ 12,500.00 | £ 10,130.00 |
| 10 | Annette Barnes | City University of London | Dispute Resolution | £ 11,000.00 | £ 12,710.00 |
| 11 | Bryan Buxton Barnor | Portsmouth University | MSc Coastal & marine Resources management | £ 10,000.00 | £ 12,800.00 |
| 12 | Charles Otu Sebbe | University of Saskatchewan | Curriculum Studies | US\$ 31,312.00 | US\$ 25,600.00 |
| 13 | Elikem Ama Asimah | University of Dundee | MSc International Oil and Gas Mgt | £ 11,500.00 | - |
| 14 | Emmanuel Bludo | University of Nottingham, U.K | Applied Biomolecular Technology | £ 18,380.00 | - |
| 15 | Emmanuel Kan-Evelaa Kankpeyeng | University of Western Australia, Australia | Masters in Environmental Science(Marine And Coastal Management) | AUD\$ 74,498.00 | US\$ 25,600.00 |
| 16 | Eric Amofo Odame | Aberdeen University, UK | MSC Environmental Science | £ 17,200.00 | £12,710.00 |
| 17 | Ernest Ayi Anteh | University of Reading | MA. In Public Policy | £ 14,900.00 | £12,710.00 |
| 18 | Eva Mensah | University of St. Vincent, USA | Doctor of Medicine | US\$ 54,085.00 | US\$ 12,300.00 |
| 19 | Ewuradjoa Ayirebi-Acquah | Wenzhou Medical University, China | MBBS (Bachelor of Medicine and Bachelor of Surgery) | RMB 171,600.00 | US\$ 36,000.00 |
| 20 | Francisca Duku-Takyi | University of Bradford, UK | Finance and Investment | £ 13,500.00 | - |
| 21 | George Arawo Akwoviah | London School of Hygiene & Tropical Medicine | MSc. Health Policy, Planning & Financing | £ 19,250.00 | - |
| 22 | George Kwasi Agbenyegah | Geneva Graduate Institute of International Development, Geneva | Development Policies and Practice | - | - |

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|----|----------------------------|---|--|-----------------|----------------|
| 23 | Gloria Anto-Boateng | University of Greenwich | MSc. Food Safety and Quality Management | £ 9,650.00 | £ 12,530.00 |
| 24 | Gloria Kafui Fiam Coblavie | University of Dundee | LLM Petroleum Law and policy | £ 16,000.00 | - |
| 25 | Helel Smith | University of Denver | MSc International Disaster Psychology | US\$ 74,024.00 | US\$ 25,600.00 |
| 26 | Immanuel Mensa-Bonsu | Heriot-Watt University, Scotland | Actuarial Science | £ 15,800.00 | £ 12,530.00 |
| 27 | Isaac Adjetejey | Newcastle University , UK | MSc. Environmental Engineering | £ 14,320.00 | £ 7,920.00 |
| 28 | Isaac Dakurah | Cranfield University | MSc Economics for Natural Resources and Environment Management | £ 16,000.00 | £ 10,130.00 |
| 29 | Isaac Fordjour | University of Northern British Columbia | Finance and Risk Management | US\$ 64,946.00 | US\$ 25,600.00 |
| 30 | Ishmael Nii Adumoah Oku | Norwegian School of Economics, Norway | MSc. Energy, Natural Resources and Environmental Programme | - | US\$ 16,800.00 |
| 31 | James Avoka Asamani | Cardiff University, Wales | PhD In Nursing (Cardiovascular Care) | - | - |
| 32 | Juliana Oyiadzoo | Aberdeen University, UK | MSC Global Health Management | £13,000.00 | £ 10,130.00 |
| 33 | Karen Sagoe | Charite-Universitatsmedizin, Berlin | International Health | € 18,450.00 | € 8,040.00 |
| 34 | Katumi Iddrisu Assam | University of Birmingham | MSc. Occupational health; Safety and Environment | € 17,960.00 | £ 10,130.00 |
| 35 | Ketura Agyemang Saahene | Bond University, Australia | Master of Criminology (Professional) | AUD\$ 73,592.00 | US\$ 21,654.00 |
| 36 | Lucy Atapsare | University Of Manchester | MSc Operations, Projects and Supply Chain Management | £ 16,700.00 | - |
| 37 | Lukeman Abubakari | Swansea University | Public Policy | £ 8,600.00 | £ 10,130.00 |
| 38 | Matthew Opoku Prempeh | Harvard University | Senior Executive in National and International Security | US\$ 11200 | US\$ 12,800 |
| 39 | Mumuni Awudu Adams | UGSM-Monarch Business School, Switzerland | PhD. International Business | € 42,999.00 | € 37,641.00 |
| 40 | Nyarko Felix Kwame | Jiangsu University, China | Accounting | RMB 60,000.00 | £ 30,390.00 |
| 41 | Otis Kofi Ocloo | Fort Valley State University,US | Animal Science | US\$ 12,798.00 | US\$ 12,320.00 |
| 42 | Owusu Asiedu | University of Westminster, UK | MSC Project management | £ 12,000.00 | £ 10,710.00 |
| 43 | Patience Kpiniong | University of Birmingham | Mathematics, Operational Research, Statistics and Econometrics | £ 13,665.00 | £ 10,130.00 |
| 44 | Prince Bright Asare | Macquarie University, Australia | Master of Policing, Intelligence and Counter-Terrorism with Master of International Security studies | - | US\$ 12,000.00 |
| 45 | Prince Hamidu Armah | University of Aberdeen | Philosophy in Education | £ 33,000.00 | £ 38,400.00 |
| 46 | Ramana Shareef | University of Reading | MSc. Communication for Innovation and Development | £ 12,600.00 | £ 10,130.00 |

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|----|---------------------------------------|---|---|--------------------|----------------|
| 47 | Raphael Adjete Fumey | University of Louisville, USA | PHD Public Health(Health Promotion) | US\$ 83,484.00 | US\$ 38,400.00 |
| 48 | Richardson Kojo Doe | University of Johannesburg, South Africa | PHD Electrical and electronic engineering | R114,000.00 | R38,400.00 |
| 49 | Seth Nketiah | Liaoning Medical University, China | Clinical Medicine and Surgery | RMB 60,000.00 | US\$ 10,800.00 |
| 50 | Seth Oppong | University of Portsmouth, UK | MSc Business Economic, Finance and Banking | £ 12,100.00 | £ 10,130.00 |
| 51 | Solomon Anzagra | Graduate Institute of International and Development Studies | Development studies | CHF 5,000.00 | € 25,194.00 |
| 52 | Suad Lily Bawa | Kingston University Law and Business School, London | Corporate Communications and Corporate Social Responsibility | £ 12,500.00 | £ 13,710.00 |
| 53 | Suleman Abdul- Razak | Abertay University | Ethical Hacking & Cyber Security | £ 12,200.00 | £ 10,130.00 |
| 54 | Vera Hayibor | University of Strathclyde, Glasgow | International Law and Sustainable Development | £ 11,000.00 | £ 10,130.00 |
| 55 | William Annan- Prah | Lancaster University | MSc Logistics and Supply Chain Management | £ 14,000.00 | £ 10,130.00 |
| 56 | Wisdom Gbediame | Virginia Commonwealth Uni | Masters in Environmental Studies | US\$ 24,182.92 | - |
| 57 | Abdul -Wadudu Adam Mohammed | London School of Economics | MSc Development Studies | - | - |
| 58 | Benjamin Akorli | Shenyang Medical College | Medicine | RMB 257,250.00 | US\$ 43,500.00 |
| 59 | Cletus Ataabazova Adombire | Kennesaw State University | Nursing | - | £ 12,800.00 |
| 60 | Collins Dela Klu | Kazan State Medical University, Russia | General Medicine | US\$ 25,200.00 | US\$ 76,800.00 |
| 61 | Collins Kwadwo Krah | RMIT University | Statistics and Operations Research | AUD\$ 51,840.00 | US\$ 51,200.00 |
| 62 | Emmanuel Addipa-Adapoe | Hebei Medical University, China | Medicine | US\$ 63,414.00 | US\$ 21,600.00 |
| 63 | Enyonam Theophilia Ama Gadzanku | University of Derby, UK | PG course in Fashion Design and Textiles | £ 12,000.00 | £ 12,710.00 |
| 64 | Fredrick Amuna | Kennesaw State University | Electric Engineering Technology | - | £ 12,800.00 |
| 65 | Grace Seidu | Institute of Social Studies, Hague, the Netherlands | MA Social Policy for Development | € 15,659.00 | € 15,750.00 |
| 66 | Musah Mahmud | University of Birmingham | MSc. International Development(Conflict, Security and Development) | £ 20,920.00 | £ 20,260.00 |
| 67 | Sylvester Abban | Tongji Medical College, China | MSc Public Health | RMB 48,000 | - |
| 68 | Amin Yakubu | Columbia University, USA | Masters in Public Health | US\$ 12,520.00 | US\$ 12,800.00 |
| 69 | Shamsudeen Abdulai | University of Reading, UK | PHD Agricultural, Environment and Food Economic | £ 16,680.00 | £ 12,710.00 |
| 70 | Maame T Boakye | University of Manchester, UK | Masters in International Relations | £ 17,500.00 | £ 12,710.00 |

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|----|------------------------------|---|--|----------------|----------------|
| 71 | Wisdom Andoh | University of Gothenburg, Sweden | Masters in Public Health | SEK 136,700.00 | US\$ 12,800.00 |
| 72 | Rachael Antwi | University of Oxford, UK | Masters in Environmental Change and Management | £ 19,335.00 | £ 12,710.00 |
| 73 | Reena Magdalene Golithly | University of Dundee, UK | Masters in Social Work | £ 14,950.00 | £ 12,710.00 |
| 74 | Joseph Kofi Provencal Eshun | Trinity Centre for Health Sciences, ST James Hospital Dublin, Ireland | Masters in Molecular Medicine | € 17,373.00 | € 12,547.00 |
| 75 | Erica Twum-Barimah | London School of Hygiene and Tropical Medicine, UK | Masters in Public Health | £ 21,500.00 | £ 12,710.00 |
| 76 | Nana Obrempongmaa Ofori-Atta | Georgetown University, USA | First degree | US\$ 52,600.00 | US\$ 4,400.00 |
| 77 | Adwoa Sarfowaa | Artic University of Norway | MSc Biology | Nok 13,005.43 | |
| 78 | Ndeogo Ayishetu | Nottingham University, UK | Masters in Advanced Nursing | £15,885.00 | £ 12,710.00 |
| 79 | Suzzette Korkoi Otoo | University of Aberdeen, UK | Masters in Finance and Investment Managemnt | £19,800.00 | £ 12,710.00 |
| 80 | Hon Mavis Nkansah Boadu | Harvard Kennedy School, USA | Global Change Agent Leadership Programme | - | - |
| 81 | Hon Kennedy Osei Nyarko | SOAS University of London, UK | PgCert Environmental Management | - | - |
| 82 | Ignatius Baffour Awuah | University of Portsmouth, UK | BA International Relations and Politics | £11,800.00 | £ 12,710.00 |
| 83 | Lawrence Opoku Boampong | University of Aberdeen, UK | PHD Petroleum Engineering | £ 18,000.00 | £ 12,710.00 |
| 84 | Nii Anyetei Akofio-Sowah | University of Portsmouth, UK | Masters in Information Systems | £ 14,400.00 | £ 12,710.00 |
| 85 | Michael Obeng Brown | Lund University, Sweden | Masters in Economic Growth, Population and Development | SEK 60,000.00 | US\$12,800.00 |
| 86 | Victor Brachie | Swansea University, UK | B. A Media and Communication | £ 12,900.00 | £ 12,710.00 |
| 87 | Araba Darkoa Ampah | Cranfield University, UK | MSc Management Information Systems | £ 18,500.00 | £ 12,710.00 |
| 88 | Sarah Adwoa Safo | Harvard Kennedy School | Conference | US\$17,004.00 | US\$12,800.00 |

APPENDIX 6

Lecturers of Universities granted scholarships

| | Name | Institution | Programme |
|-----|-------------------------------|---|--|
| 1. | Daniel Michael Okwabi Adjin | Aalborg University, Denmark | PHD Telecommunication Engineering |
| 2. | Kenneth Kwame Tsivor | Aalborg University, Denmark | PHD Telecommunication Engineering |
| 3. | Cynthia Amaning Danquah | University College of London | PhD in Pharmaceutical Science |
| 4. | Emmanuel Kwasi Mawuea | University of Hull | PhD in Human Resource Management |
| 5. | Ernest Barfo Boadi Gyebi | University of Lincoln | PhD Computer Science |
| 6. | Irene Kafui Amponsah | University of Oxford, UK | PhD Public Health |
| 7. | John Gartchie Gatsi | SMC University , Switzerland | PhD. Finance (Distance Learning) |
| 8. | Juliet Atawuula Atuguba | University of Birmingham | PhD. Science Education |
| 9. | Kareem Daari | University of Aberdeen, U.K | Public Health |
| 10. | Marian Tsegah | University of Sussex | DPhil Gender Studies |
| 11. | Richard Kofi Akoto | University of Stellenbosch | PhD in Development finance |
| 12. | Sampson Anomah | Portsmouth University | PhD in Forensic Accounting |
| 13. | Samson Akanvose Aziabah | Delft University of Technology, Netherlands | PhD. Housing Quality and Development |
| 14. | Sarah Akuoni | University of Sussex | PhD. Economics |
| 15. | Stephen Kodjo Kumako | University of Nottingham | PhD. Occupational Health Psychology and Management |
| 16. | Alberta Baffour-Awuah | University of Alberta. Canada | PhD in Nursing |
| 17. | Alfred Dongzagla | University of Nottingham, UK | PhD Geography |
| 18. | Comfort Worna Lotse | University of Stirling | PhD in Nursing & Midwifery |
| 19. | Daniel Wodah | University of Aberdeen | Doctor of Philosophy in Education |
| 20. | Gordon Mabengban Yakpir | University of Birmingham. UK | PhD in Education |
| 21. | Innocentia Ruby Gborglorvor | University of Stirling | MPhil/PhD in Nursing and Midwifery |
| 22. | Paul Kofi Nsiah | Cranfield University | PhD in Integrated Studies in Land and Water Management |
| 23. | Agnes Pielong | University of Nottingham, UK | MSc. Advance Nursing |
| 24. | Angela Durowaa Frempong | University College of London | MSc Speech and Language Science |
| 25. | Comfort Worna Lotse | University of Bergen, Norway | MPhil in Health Promotion |
| 26. | Ernest York | University of South Wales | Postgraduate Diploma in Endocrinology |
| 27. | Naomi Peprah | University of New South Wales, Australia | Master of Educational Leadership |
| 28. | Redeemer Dornudo Yao Kraah | Open Universiteit, Netherlands | PhD. Accounting Control |
| 29. | Dorothy Araba Yakoba Agyapong | University of Strathclyde, Glasgow | PhD in Bioengineering |
| 30. | Justice Kwaku Srem-Sai | University of Leeds, UK | PhD in Law |

APPENDIX 7

List of beneficiaries who did not enrol after payment of fees

| No | Name | Previous School | New School |
|----|-------------------------|---------------------------------|-----------------------------------|
| 1. | John Yaw Obeng | Leeds Beckett University | University of Salford, UK |
| 2. | Abraham Titiati | University of Bournemouth | Anglia Ruskin University, UK |
| 3. | Penelope Adoma Sabbi | Newcastle University | University of Hertfordshire, UK |
| 4. | Elvis Hlormador | University of Birmingham. UK | Erasmus University, Rotterdam |
| 5. | Benjamin Elorm Nyonator | University of Aberdeen | South Australia University |
| 6. | Edna Eyam Avuyi | University of Wollongong, Dubai | University of Salford, Manchester |



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

