



REPUBLIC OF GHANA

MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) FOR 2023-2026

AUDIT SERVICE



PROGRAMME BASED BUDGET ESTIMATES FOR 2023

THEME:

**Restoring and Sustaining Macroeconomic Stability and
Resilience through Inclusive Growth & Value Addition**

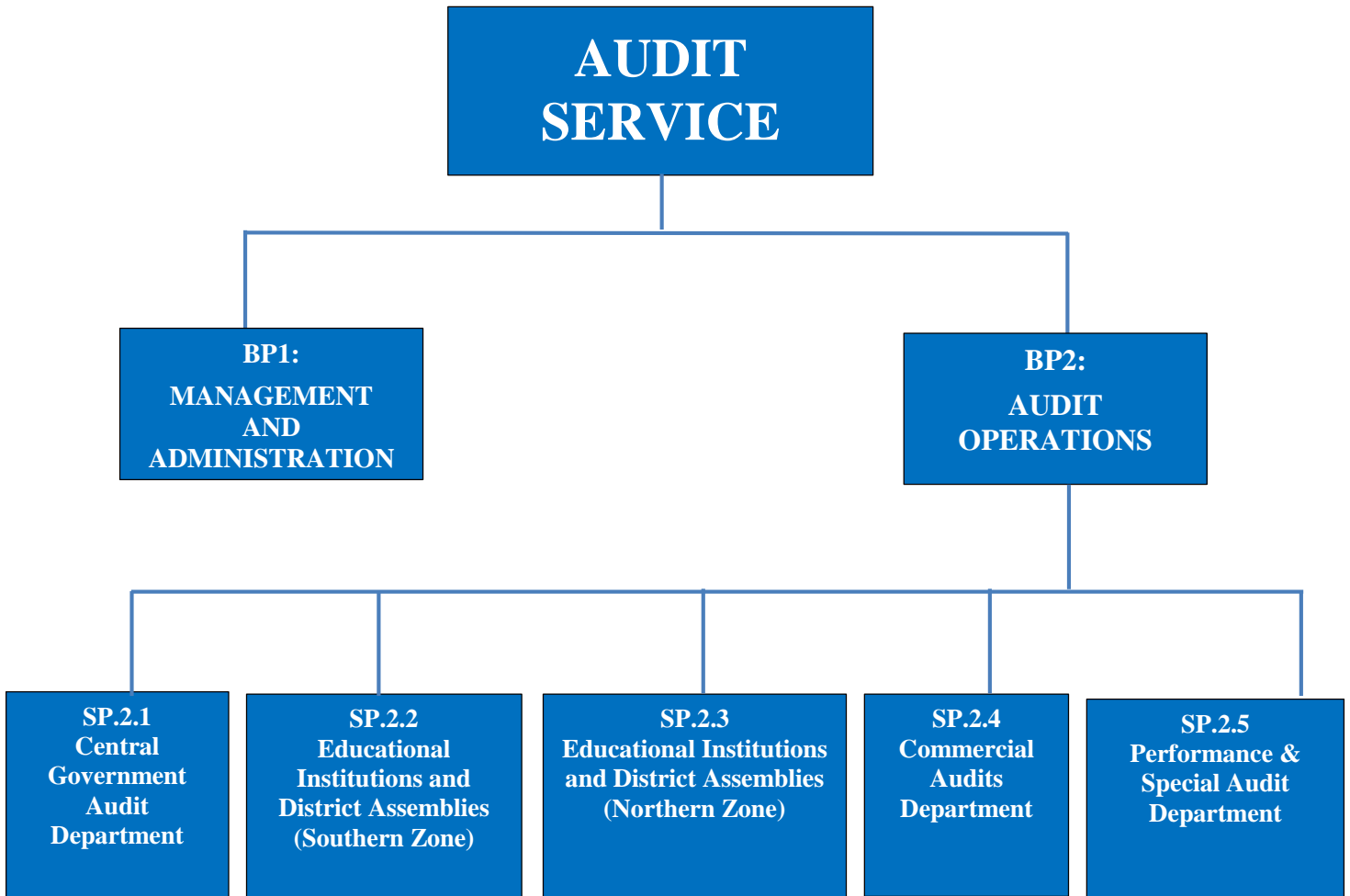


Nkabom Budget

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PROGRAMME STRUCTURE – AUDIT SERVICE





1.5. Appropriation Bill

Summary of Expenditure by Sub-Programme, Economic Item and Funding

Entity: 005 - Audit Service

Year: 2023 | Currency: Ghana Cedi (GHS)

Version 1

| | GoG | | | | IGF | | | | Funds / Others | | | Donors | | | Grand Total |
|--|---------------------------|--------------------|---------------------------|--------------------|---------------------------|--------------------|---------------------------|-------|----------------|------|--------|--------------------|---------------------------|-------------------|--------------------|
| | Compensation of employees | Goods and Services | 31 - Non financial assets | Total | Compensation of employees | Goods and Services | 31 - Non financial assets | Total | Statutory | ABFA | Others | Goods and Services | 31 - Non financial assets | Total | |
| 00501 - Management and Administration | 86,523,140 | 34,399,258 | 35,987,500 | 156,909,898 | | | | | | | | 3,160,000 | 47,400,000 | 50,560,000 | 207,469,898 |
| 00501000 - Management and Administration | 86,523,140 | 34,399,258 | 35,987,500 | 156,909,898 | | | | | | | | 3,160,000 | 47,400,000 | 50,560,000 | 207,469,898 |
| 00502 - Audit Operations | 363,768,040 | 37,461,302 | | 401,229,342 | | | | | | | | | | | 401,229,342 |
| 00502001 - Central Government Audits | 55,306,208 | 12,360,516 | | 67,666,724 | | | | | | | | | | | 67,666,724 |
| 00502002 - Local Government Audits | 182,499,282 | 13,482,749 | | 195,982,031 | | | | | | | | | | | 195,982,031 |
| 00502003 - Educational Institutions Audits | 90,007,415 | 9,072,955 | | 99,080,370 | | | | | | | | | | | 99,080,370 |
| 00502004 - Commercial Audits | 18,805,380 | 1,333,466 | | 20,138,846 | | | | | | | | | | | 20,138,846 |
| 00502005 - Special Audits | 17,149,756 | 1,211,616 | | 18,361,372 | | | | | | | | | | | 18,361,372 |
| Grand Total | 450,291,180 | 71,860,560 | 35,987,500 | 558,139,240 | | | | | | | | 3,160,000 | 47,400,000 | 50,560,000 | 608,699,240 |

PART A: STRATEGIC OVERVIEW OF AUDIT SERVICE

1. NATIONAL MEDIUM-TERM DEVELOPMENT POLICY OBJECTIVES

The two (2) policy objectives from the 2022-2025 National Medium Term Development Policy Framework (NMTDPF) that are relevant to the Audit Service are as follows:

- Strengthen domestic resource mobilization; and
- Promote the fight against corruption and economic crimes.

2. GOAL

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

3. CORE FUNCTIONS

The core functions of the Audit Service are to:

- Ensure that the auditing activities of the Audit Service as spelt out in the Audit Service Act are carried out in accordance with best international practices.
- Audit all public funds and report to Parliament. This covers constitutional, statutory and any other body or organization established by an Act of Parliament.
- Ensure effective implementation of the Assets & Liabilities regime.

4. POLICY OUTCOME INDICATORS AND TARGETS

| Outcome Indicator Description | Unit of Measurement | Baseline | | Latest Status | | Target | |
|---|--|----------|-------|---------------|-------|--------|-------|
| | | Year | Value | Year | Value | Year | Value |
| Deliver a range of audits specified under the Auditor-General's mandate | Percentage coverage of audits entities | 2020 | 78% | 2021 | 87% | 2025 | 90% |
| Implement the provision in the Constitution on Disallowance and Surcharge | Report on disallowance and surcharge | 2020 | 1 | 2021 | 1 | 2025 | 1 |
| Declaration of Assets and Liabilities by public officers | Number of declarations | 2020 | 5,159 | 2021 | 1,004 | 2025 | 2,000 |



5. EXPENDITURE TRENDS FOR 2020-2022 (January 2020 to September 2022)

Relative to the 2020 and 2021 financial years, the Service experienced irregular release of funds in 2022 particularly the Goods and Services component. The expenditure trend for the year-ended December 31, 2020, 2021 as well as the period to September 30, 2022, are as below:

| Economic Classification | 2020 | | | 2021 | | | 2022 | | |
|----------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Approved Budget | Total Releases | Variance | Approved Budget | Total Releases | Variance | Approved Budget | Total Releases | Variance |
| Compensation of Employees | 329,906,158 | 280,060,628 | 49,845,530 | 356,298,651 | 307,313,534 | 48,985,117 | 424,803,000 | 268,316,650 | 156,486,350 |
| <i>GoG</i> | 329,906,158 | 280,060,628 | 49,845,530 | 356,298,651 | 307,313,534 | 48,985,117 | 424,803,000 | 268,316,650 | 156,486,350 |
| Goods and Services | 45,000,000 | 37,601,121 | 7,398,879 | 86,295,377 | 51,750,000 | 34,545,377 | 50,054,900 | 35,274,612 | 14,780,288 |
| <i>GoG</i> | 45,000,000 | 37,601,121 | 7,398,879 | 51,750,000 | 51,750,000 | - | 46,811,900 | 35,274,612 | 11,537,288 |
| <i>DP Funds</i> | - | - | - | 34,545,377 | - | 34,545,377 | 3,243,000 | - | 3,243,000 |
| CAPEX | 20,718,700 | 2,584,728 | 18,133,972 | 39,073,445 | 10,908,905 | 28,164,540 | 39,006,209 | 21,383,531 | 17,622,678 |
| <i>GoG</i> | 15,000,000 | 2,584,728 | 12,415,272 | 17,250,000 | 10,908,905 | 6,341,095 | 9,337,209 | 4,362,745 | 4,974,464 |
| <i>DP Funds</i> | 5,718,700 | - | 5,718,700 | 21,823,445 | - | 21,823,445 | 29,669,000 | 17,020,786 | 12,648,214 |
| Total | 395,624,858 | 320,246,477 | 75,378,381 | 481,667,473 | 369,972,439 | 111,695,034 | 513,864,109 | 324,974,793 | 188,889,316 |



Budget Projection for the Medium-Term (2023-2026)

In the medium term (2023-2026), the Service will continue to implement its constitutional mandate through its budget programmes. For the 2023 financial year, the Service plans to spend GH¢450,291,180.00 on compensation of staff, GH¢75,020,560.00 on Goods and Services and GH¢83,387,500.00 on capital expenditure.

| Expenditure By Budget Programme | 2023 | 2024 | 2025 | 2026 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Budget | Indicative | Indicative | Indicative |
| | GH¢ | GH¢ | GH¢ | GH¢ |
| BP1: Management and Administration | 304,779,789.20 | 335,257,768.10 | 368,783,544.90 | 405,661,899.40 |
| BP2: Audit Operations | 303,919,450.80 | 334,311,395.90 | 367,742,535.60 | 404,516,789.20 |
| Total Expenditure | 608,699,240.00 | 669,569,164.00 | 736,526,081.00 | 810,178,689.00 |
| Expenditure By Economic Classification | 2023 | 2024 | 2025 | 2026 |
| | Budget | Indicative | Indicative | Indicative |
| | GH¢ | GH¢ | GH¢ | GH¢ |
| Compensation of Employees | 450,291,180.00 | 495,320,298.00 | 544,852,328.00 | 599,337,561.00 |
| <i>GoG</i> | 450,291,180.00 | 495,320,298.00 | 544,852,328.00 | 599,337,561.00 |
| <i>IGF</i> | - | - | - | - |
| Goods and Services | 75,020,560.00 | 82,522,616.00 | 90,774,878.00 | 99,852,365.00 |
| <i>GoG</i> | 71,860,560.00 | 79,046,616.00 | 86,951,278.00 | 95,646,405.00 |
| <i>IGF</i> | - | - | - | - |
| <i>DP Funds</i> | 3,160,000.00 | 3,476,000.00 | 3,823,600.00 | 4,205,960.00 |
| CAPEX | 83,387,500.00 | 91,726,250.00 | 100,898,875.00 | 110,988,763.00 |
| <i>GoG</i> | 35,987,500.00 | 39,586,250.00 | 43,544,875.00 | 47,899,363.00 |
| <i>IGF</i> | - | - | - | - |
| <i>DP Funds</i> | 47,400,000.00 | 52,140,000.00 | 57,354,000.00 | 63,089,400.00 |
| Sub-total (GoG) | 558,139,240.00 | 613,953,164.00 | 675,348,481.00 | 742,883,329.00 |
| Sub-total (DP Funds) | 50,560,000.00 | 55,616,000.00 | 61,177,600.00 | 67,295,360.00 |
| Total Expenditure | 608,699,240.00 | 669,569,164.00 | 736,526,081.00 | 810,178,689.00 |



6. 2022 BUDGET EXPENDITURE PERFORMANCE [SEPT. 2022]

The Service experienced delays in the release of funds for its operation. As of the end of September 2022, the Service had 30% and 39% of its Goods and Services and CAPEX budget respectively outstanding. The expenditure trend for the period to September 30, 2022, is as below:

| Economic Classification | 2022 Approved Budget | 2022 Revised Budget | Releases (End -Sept 2022) | Actual Expenditure | Variance |
|----------------------------------|-----------------------|-----------------------|---------------------------|-----------------------|-----------------------|
| | A | B | C | D | E=B-C |
| Compensation of Employees | 424,803,000.00 | 424,803,000.00 | 268,316,650.00 | 268,316,650.00 | 156,486,350.00 |
| <i>GoG</i> | 424,803,000.00 | 424,803,000.00 | 268,316,650.00 | 268,316,650.00 | 156,486,350.00 |
| <i>IGF</i> | - | - | - | - | - |
| Goods and Services | 68,243,000.01 | 50,054,900.00 | 35,274,612.00 | 24,274,612.00 | 14,780,288.00 |
| <i>GoG</i> | 65,000,000.01 | 46,811,900.00 | 35,274,612.00 | 24,274,612.00 | 11,537,288.00 |
| <i>ABFA</i> | - | - | - | - | - |
| <i>IGF</i> | - | - | - | - | - |
| <i>DP Funds</i> | 3,243,000.00 | 3,243,000.00 | - | - | 3,243,000.00 |
| CAPEX | 43,294,000.00 | 39,006,209.00 | 21,383,531.00 | 17,890,786.00 | 17,622,678.00 |
| <i>GoG</i> | 13,625,000.00 | 9,337,209.00 | 4,362,745.00 | 870,000.00 | 4,974,464.00 |
| <i>ABFA</i> | - | - | - | - | - |
| <i>IGF</i> | - | - | - | - | - |
| <i>DP Funds</i> | 29,669,000.00 | 29,669,000.00 | 17,020,786.00 | 17,020,786.00 | 12,648,214.00 |
| Sub-total (GoG) | 503,428,000.00 | 480,952,109.00 | 307,954,007.00 | 293,461,262.00 | 172,998,102.00 |
| Sub-total (DP Funds) | 32,912,000.00 | 32,912,000.00 | 17,020,786.00 | 17,020,786.00 | 15,891,214.00 |
| Grand Total | 536,340,000.00 | 513,864,109.00 | 324,974,793.00 | 310,482,048.00 | 188,889,316.00 |



7. SUMMARY OF KEY ACHIEVEMENTS FOR 2022

Programme 1: Management and Administration

- **Training of Staff in audit Methodologies:** The Service trained 496 of its staff in the use of new audit methodologies. This included 196 newly employed staff and 300 Principal Auditors. A total of 343 staff have also been trained on the implementation of the Ghana Public Financial Management system (PFM) through the Audit Management Information Systems (AMIS).
- **Handing-over of sites for construction of Regional and District Offices:** The Service handed over sites for the construction of 16 District and 3 Regional Offices to enhance its operations. These 19 projects are funded from the KFW loan secured by the Ministry of Finance for the Service. As of September, the projects are at various stages of completion. The Service also made significant strides with the construction of the Kumasi and the Tamale regional offices funded by the government of Ghana.



Figure 1: From Left: Auditor-General laying blocks at one of the sites, Audit Service team on site



Figure 2: Progress on the Kumasi Regional Office Project



Figure 3: Progress on the Tamale Regional Office Project





Figure 4: Progress on one of the 19 Regional/District Offices funded by the KfW.

- Maiden edition of the District Auditors’ Conference:** The maiden edition of the District Auditors’ Conference was organized to brainstorm ideas and to make recommendations that would enhance the work of district auditors as well as provide a platform to chart a common path for optimizing audit delivery efficiently and effectively in a digitized economy.



Figure 5: Audit Service Board and Management with the President at the District Auditors Conference



Programme 2: Audit Operations

- Audit Activities**

The Service planned to carry out a total of 5,794 audits across the various audit areas. Out of this, the Service completed 5,239 audits as at end of September 2022. This represents 90.42% of planned work for the year 2022. The table provides details of audits planned and completed across various areas.

| S/N | Audit Area | Planned Audits | Completed Audits | Percentage of work done (%) |
|-----|---|----------------|------------------|-----------------------------|
| 1 | Central Government Audits | 691 | 399 | 57.74 % |
| 2 | Ministries, Departments and Agencies (MDAs) | 3,572 | 3,413 | 95.54% |
| 3 | Metropolitan, Municipal and District Assemblies (MMDAs) | 260 | 260 | 100% |
| 4 | Traditional Councils | 127 | 98 | 77.16% |
| 5 | Pre-Tertiary Institutions | 951 | 902 | 94.84% |
| 6 | Tertiary Institutions | 10 | 10 | 100% |
| 7 | Public Boards and Cooperations | 52 | 91 | 175% |
| 8 | Sub-vented Organizations | 63 | 60 | 95.23% |
| 9 | Performance Audits | 6 | 4 | 66.66% |
| 10 | I.T Audits | 10 | 2 | 20.00% |
| 11 | Ghana Missions Abroad | 52 | 0 | - |
| | | 5,794 | 5,239 | 90.42% |

- Submission of Statutory Audit Report**

The Service submitted thirteen (13) reports to parliament for the financial year ended 31 December 2021. The reports were submitted before the constitutional deadline of June 30.

| NO. | NAME OF REPORT | REFERENCE NO |
|-----|---|---------------------|
| 1 | Report of the Auditor-General on the Consolidated Statements of Foreign Exchange Receipts and Payments of the Bank of Ghana (BOG) for the Year Ended 31 December 2021 | AG.01/109/VOL.2/171 |
| 2 | Report of the Auditor-General on the Public Accounts of Ghana: Public Boards, Corporations and Other Statutory Institutions for the Period Ended 31 December 2021 | AG.01/109/VOL.2/172 |
| 3 | Report of the Auditor-General on the Management and Utilisation of District Assemblies Common Fund (DACF) and Other Statutory Funds for the Year Ended 31 December 2021 | AG.01/109/VOL.2/173 |
| 4 | Report of the Auditor-General on the Public Accounts of Ghana (General Government) for the Year Ended 31 December 2021 | AG.01/109/VOL.2/174 |
| 5 | Report of the Auditor-General on the Public Accounts of Ghana: Technical Universities for the Year Ended 31 December 2021 | AG.01/109/VOL.2/175 |



| NO. | NAME OF REPORT | REFERENCE NO |
|-----|--|---------------------|
| 6 | Report of the Auditor-General on the Accounts of District Assemblies for the Financial Year Ended 31 December 2021 | AG.01/109/VOL.2/176 |
| 7 | Report of the Auditor-General on the Public Accounts of Ghana: Ministries, Departments and Other Agencies (MDAs) for the Year Ended 31 December 2021 | AG.01/109/VOL.2/177 |
| 8 | Report of the Auditor-General on the Management of Petroleum Funds for the Period 1 January 2021 to 31 December 2021 | AG.01/109/VOL.2/178 |
| 9 | Report of the Auditor-General on the Public Accounts of Ghana: Pre-University Educational Institutions for the Financial Year Ended 31 December 2021 | AG.01/109/VOL.2/179 |
| 10 | Performance Audit Report of the Auditor-General on Mental Health Management and Care Delivery in Ghana | AG.01/109/VOL.2/167 |
| 11 | Performance Audit Report of the Auditor-General on Management of the Education Of Children With Special Needs | AG.01/109/VOL.2/168 |
| 12 | Performance Audit Report of the Auditor-General on Fleet Management of the National Ambulance Service | AG.01/109/VOL.2/169 |
| 13 | Performance Audit Report of the Auditor-General on Capital Projects Funded Through DACF-RFG in 30 MMDAs in Ghana | AG.01/109/VOL.2/170 |

- **Financial Recoveries**

The Auditor-General in May 2022 constituted a Recovery Task Force to follow up on all outstanding disallowed expenditures between 2017 and 2020. The Task Force noticed through the exercise that the Auditor-General recovered GH¢2.2 billion out of about GH¢4billion irregularities reported to Parliament between 2017 and 2020. The final report on the exercise has been submitted.

During the same period (2017 to 2020), the government released a total amount of GH¢971.8 million for running the Service. This presupposes that every cedi spent on the Audit Service, it saves GH¢2.26 for the state. This, however, excludes other savings and recoveries made in the course of our work.

The Service, in 2022 opened the ‘Auditor-General’s Recoveries Account’ with the Bank of Ghana to track all recoveries made through our audits. The account which was opened in July had an amount of GH¢1,698,967.60 recovered into it as of September 2022.

Also, the Service through its payroll audit operations in 2022 recovered an amount of GH¢1,234,772.41 into the consolidated fund and saved the government an amount of GH¢109,909,008.22. The savings are mainly from the validation and certification of monthly salaries and salary-related requests by the Ministry of Finance.

- **International Recognition**



The Service was adjudged winner of the 2021 Best Performance Audit Report from among 26 member English-speaking African Organization of Supreme Audit Institutions (AFROSAI-E).



Figure 3: Audit Service management with the AFROSAI-E Award





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2023 | Currency: Ghana Cedi (GHS)

Version 1

| | 2023 | 2024 | 2025 | 2026 |
|---|--------------------|--------------------|--------------------|--------------------|
| Programmes - Audit Service | 608,699,240 | 608,699,240 | 608,699,240 | 608,699,240 |
| 00501 - Management and Administration | 207,469,898 | 207,469,898 | 207,469,898 | 207,469,898 |
| 00501000 - Management and Administration | 207,469,898 | 207,469,898 | 207,469,898 | 207,469,898 |
| 21 - Compensation of Employees [GFS] | 86,523,140 | 86,523,140 | 86,523,140 | 86,523,140 |
| 22 - Use of Goods and Services | 36,729,258 | 36,729,258 | 36,729,258 | 36,729,258 |
| 27 - Social benefits [GFS] | 830,000 | 830,000 | 830,000 | 830,000 |
| 31 - Non financial assets | 83,387,500 | 83,387,500 | 83,387,500 | 83,387,500 |
| 00502 - Audit Operations | 401,229,342 | 401,229,342 | 401,229,342 | 401,229,342 |
| 00502001 - Central Government Audits | 67,666,724 | 67,666,724 | 67,666,724 | 67,666,724 |
| 21 - Compensation of Employees [GFS] | 55,306,208 | 55,306,208 | 55,306,208 | 55,306,208 |
| 22 - Use of Goods and Services | 12,212,516 | 12,212,516 | 12,212,516 | 12,212,516 |
| 27 - Social benefits [GFS] | 148,000 | 148,000 | 148,000 | 148,000 |
| 00502002 - Local Government Audits | 195,982,031 | 195,982,031 | 195,982,031 | 195,982,031 |
| 21 - Compensation of Employees [GFS] | 182,499,282 | 182,499,282 | 182,499,282 | 182,499,282 |
| 22 - Use of Goods and Services | 12,955,749 | 12,955,749 | 12,955,749 | 12,955,749 |
| 27 - Social benefits [GFS] | 527,000 | 527,000 | 527,000 | 527,000 |
| 00502003 - Educational Institutions Audits | 99,080,370 | 99,080,370 | 99,080,370 | 99,080,370 |
| 21 - Compensation of Employees [GFS] | 90,007,415 | 90,007,415 | 90,007,415 | 90,007,415 |
| 22 - Use of Goods and Services | 8,801,455 | 8,801,455 | 8,801,455 | 8,801,455 |
| 27 - Social benefits [GFS] | 271,500 | 271,500 | 271,500 | 271,500 |
| 00502004 - Commercial Audits | 20,138,846 | 20,138,846 | 20,138,846 | 20,138,846 |
| 21 - Compensation of Employees [GFS] | 18,805,380 | 18,805,380 | 18,805,380 | 18,805,380 |
| 22 - Use of Goods and Services | 1,288,466 | 1,288,466 | 1,288,466 | 1,288,466 |





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2023 | **Currency:** Ghana Cedi (GHS)

Version 1

| | 2023 | 2024 | 2025 | 2026 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 27 - Social benefits [GFS] | 45,000 | 45,000 | 45,000 | 45,000 |
| 00502005 - Special Audits | 18,361,372 | 18,361,372 | 18,361,372 | 18,361,372 |
| 21 - Compensation of Employees [GFS] | 17,149,756 | 17,149,756 | 17,149,756 | 17,149,756 |
| 22 - Use of Goods and Services | 1,169,616 | 1,169,616 | 1,169,616 | 1,169,616 |
| 27 - Social benefits [GFS] | 42,000 | 42,000 | 42,000 | 42,000 |



PART B: BUDGET PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

1. Budget Programme Objectives

- To formulate policies about planning, research, monitoring and evaluation, international relations, and quality assurance.
- To provide requisite logistics, develop human resource policies and provide other support services to ensure optimal performance of staff.
- To attract, recruit, train and retain quality staff for the Audit Service.

2. Budget Programme Description

Major services delivered by the Programme include the following:

- Adoption of new methodologies required for the effective and efficient performance of the functions of the Audit Service.
- Overseeing the formulation of policies for the administration and management of the Service.
- Overseeing the development of code of ethics for the Service, reviewing and implementing the organizational structure, establishing human resource ceilings and remuneration, and preparing and submitting audit reports to Parliament.
- Carrying out risk assessments to develop annual operational plans and introduce quality assurance plans in line with international standards in addition to establishing good relations with stakeholders and civil societies.
- Establishment of monitoring systems to follow up and report on the recommendations of the audit reports sent to Parliament.
- Provision of services such as budgeting, procurement, and accounting for GoG and donor funds received.
- Reporting on the financial operations in line with the 1992 Constitution, Public Financial Management Act 2016, Act 921 and the Audit Service Act 2000, Act 584.
- Addressing the ICT needs in terms of training, installations, and maintenance of IT equipment
- Developing HR policies, recruiting, training, and retaining qualified and experienced staff with accounting and auditing backgrounds and other specialized fields.
- Provision of security, transport services and maintenance of office buildings & bungalows, logistics and efficient stores.
- Addressing all legal matters of the Service as well as issues on Disallowance, Surcharge, and Assets Declaration regime.

The units under this Programme are; The Audit Service Board, Auditor-General's Secretariat, Human Resources, Training, Procurement and Estate, Transport, Security, Budget, Accounts, Internal Audit, Information Technology (IT) Technical, Integrated Personnel Payroll Data (IPPD), Quality Assurance (QA), Legal Department and Public Relations (PR).



The Service collaborates with the Office of the President, Parliament, the Attorney-General's Department, and other stakeholders including Civil Society Organizations and the media in carrying out its functions.

The main sources of funding for this Programme are the Government of Ghana (GoG) and Development Partners. Currently, 186 staff of all grades are responsible for executing this Programme.

3. Budget Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The past year's data for 2021 are actual annual performance, whilst the data for 2022 are actual performance as at end of September. The projections are the Service's estimate of future performance.

| Main Output | Output Indicator | Past years | | | | Budget Year 2023 | Projections | | | |
|---|--|------------|----------|----------|--------------------|------------------|----------------------|----------------------|----------------------|--|
| | | 2021 | | 2022 | | | Indicative Year 2024 | Indicative Year 2025 | Indicative Year 2026 | |
| | | Target | Actual | Target | Actual as of Sept. | | | | | |
| Issuing Audit Reports | Number of reports issued | 18 | 18 | 18 | 13 | 14 | 14 | 14 | 14 | |
| Submission of Audit Reports to Parliament | Submit reports by | June 30 | June 30 | June 30 | June 24 | June 30 | June 30 | June 30 | June 30 | |
| Issuance and receipt of assets declaration forms | Number of assets declaration forms issued and received | 5,000 | 1,004 | 15,000 | 747 | 2,000 | 2,000 | 2,000 | 2,000 | |
| Training on the use of new audit methodologies | Reports issued by | Sept. 30 | Sept. 30 | Sept. 30 | Sept. 30 | Sept. 30 | Sept. 30 | Sept. 30 | Sept. 30 | |
| Sensitization of stakeholders on accountability including NACAP | Number of accountability and sensitization workshops organized | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| Quality assurance reviews | Number of Quality assurance exercises undertaken | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |



4. Budget Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the programme.

| Operations | Projects |
|--|--|
| Building the capacity of operational staff | Roll-out Training in the use of the AMIS Provision of computers to field Staff |
| Submission of Reports to Parliament | Collation of notes to the Auditor-General's report and finalization of draft reports to Parliament |
| Training in Oil and Gas Revenue Audit locally & abroad, IOM Audits | |
| Leadership, Management, and in-house training | |
| Audit of controls of the GIFMIS system | Train staff in methodology for the audit of controls of the GIFMIS system |
| Enhance staff knowledge in financial and non-financial aspects of budgeting | Organization of budget workshops and measurement of non-financial performance |
| Accountability and NACAP Action plans | Sensitization of stakeholder's workshops on accountability and NACAP Action Plans |
| Develop an appropriate audit plan to audit 40 Ghana Missions abroad | Audit of 40 Ghana Missions Abroad |
| Public Accounts Committee meetings, Organization of Annual Accountability Lectures | |
| Host and participate in Supreme Audit Institution activities (AFROSAI, INTOSAI) | Host AFROSAI -E 18th Governing Board Review conference in Accra |





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2023 | **Currency:** Ghana Cedi (GHS)

Version 1

| | 2023 | 2024 | 2025 | 2026 |
|--|--------------------|--------------------|--------------------|--------------------|
| 00501 - Management and Administration | 207,469,898 | 207,469,898 | 207,469,898 | 207,469,898 |
| 00501000 - Management and Administration | 207,469,898 | 207,469,898 | 207,469,898 | 207,469,898 |
| 21 - Compensation of Employees [GFS] | 86,523,140 | 86,523,140 | 86,523,140 | 86,523,140 |
| 22 - Use of Goods and Services | 36,729,258 | 36,729,258 | 36,729,258 | 36,729,258 |
| 27 - Social benefits [GFS] | 830,000 | 830,000 | 830,000 | 830,000 |
| 31 - Non financial assets | 83,387,500 | 83,387,500 | 83,387,500 | 83,387,500 |



BUDGET PROGRAMME

PROGRAMME 2: AUDIT OPERATIONS

1. Budget Programme Objective

To audit all public accounts of Ghana and report to the Parliament of Ghana.

2. Budget Programme Description

This programme is carried out through the auditing of the Consolidated Fund, Public Boards and Corporations, Pre-Tertiary Institutions, District Assemblies, Special Funds, Bank of Ghana Foreign Exchange receipts and payments, Ghana Missions abroad and other funds.

Five departments carry out the above programme. These are Central Government Audit Department (CGAD), Commercial Audit Department (CAD), Educational Institutions and District Assemblies - Southern Zone, Educational Institutions and District Assemblies - Northern Zone, and Performance & Special Audit Department (PSAD).

- The Central Government Audit Department (CGAD) – undertakes the financial audits of the Public Accounts of Ghana and the accounts of Ministries, Departments and Agencies (MDAs) of the Central Government including Parliament and the Courts. The Department is also responsible for the audit of Donor funds received by the Government from Development Partners.
- Educational Institutions and District Assemblies -Southern Zone – responsible for the audit of 598 Pre-University Educational Institutions, 168 District Assemblies, 105 Traditional Councils and 3,257 Regional and District Offices of MDAs in the Southern sector of Ghana.
- Educational Institutions and District Assemblies - Northern Zone– responsible for the audit of 317 Pre-University Educational Institutions, 93 District Assemblies, 92 Traditional Councils and 2,080 Regional and District Offices of MDAs in the Northern sector of Ghana.
- Commercial Audit Department (CAD) – conducts financial audits on Statutory Boards and Corporations including universities and other tertiary institutions. The CAD also reviews audits carried out by private firms appointed by the Auditor-General to audit commercial and non-commercial public sector bodies and carries out, on a half-yearly basis, the audit of the Statements of Foreign Exchange Receipts and Payments of the Bank of Ghana.
- Performance and Special Audit Department (PSAD) – responsible for performance, forensic, environmental and IT audits as well as procurement and special funds audits.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2023 | Currency: Ghana Cedi (GHS)

Version 1

| | 2023 | 2024 | 2025 | 2026 |
|---|--------------------|--------------------|--------------------|--------------------|
| 00502 - Audit Operations | 401,229,342 | 401,229,342 | 401,229,342 | 401,229,342 |
| 00502001 - Central Government Audits | 67,666,724 | 67,666,724 | 67,666,724 | 67,666,724 |
| 21 - Compensation of Employees [GFS] | 55,306,208 | 55,306,208 | 55,306,208 | 55,306,208 |
| 22 - Use of Goods and Services | 12,212,516 | 12,212,516 | 12,212,516 | 12,212,516 |
| 27 - Social benefits [GFS] | 148,000 | 148,000 | 148,000 | 148,000 |
| 00502002 - Local Government Audits | 195,982,031 | 195,982,031 | 195,982,031 | 195,982,031 |
| 21 - Compensation of Employees [GFS] | 182,499,282 | 182,499,282 | 182,499,282 | 182,499,282 |
| 22 - Use of Goods and Services | 12,955,749 | 12,955,749 | 12,955,749 | 12,955,749 |
| 27 - Social benefits [GFS] | 527,000 | 527,000 | 527,000 | 527,000 |
| 00502003 - Educational Institutions Audits | 99,080,370 | 99,080,370 | 99,080,370 | 99,080,370 |
| 21 - Compensation of Employees [GFS] | 90,007,415 | 90,007,415 | 90,007,415 | 90,007,415 |
| 22 - Use of Goods and Services | 8,801,455 | 8,801,455 | 8,801,455 | 8,801,455 |
| 27 - Social benefits [GFS] | 271,500 | 271,500 | 271,500 | 271,500 |
| 00502004 - Commercial Audits | 20,138,846 | 20,138,846 | 20,138,846 | 20,138,846 |
| 21 - Compensation of Employees [GFS] | 18,805,380 | 18,805,380 | 18,805,380 | 18,805,380 |
| 22 - Use of Goods and Services | 1,288,466 | 1,288,466 | 1,288,466 | 1,288,466 |
| 27 - Social benefits [GFS] | 45,000 | 45,000 | 45,000 | 45,000 |
| 00502005 - Special Audits | 18,361,372 | 18,361,372 | 18,361,372 | 18,361,372 |
| 21 - Compensation of Employees [GFS] | 17,149,756 | 17,149,756 | 17,149,756 | 17,149,756 |
| 22 - Use of Goods and Services | 1,169,616 | 1,169,616 | 1,169,616 | 1,169,616 |
| 27 - Social benefits [GFS] | 42,000 | 42,000 | 42,000 | 42,000 |



BUDGET SUB-PROGRAMME

SUMMARY OF PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.1: Central Government Audits

1. Budget Sub-Programme Objectives

- To ensure that funds have been expended for the purpose for which they were appropriated, and expenditures have been made as authorized within the MDAs.
- To indicate whether essential records have been maintained and the rules and procedures applied were sufficient to safeguard public property.
- To determine whether all public monies paid into and from the consolidated fund have been fully accounted for and whether rules and procedures applicable are sufficient to secure an effective check on the assessment, collection, and proper allocation of revenue.
- To ascertain whether funds have been allocated to missions abroad on a timely basis and that those funds have been appropriated and expenditures properly authorized.
- To verify the extent to which government revenue generated from the various missions abroad has been accounted for and paid in full into the Special Account in London, Berlin, Washington, and Abidjan.
- To report on the Consolidated Fund, the Accounts of Foreign Missions, Ministries, Departments and Agencies of Central Government and other statutory funds.

2. Budget Sub-Programme Description

The Central Government Audit Department covers over 265 cost centres within the Ministries, Departments and Agencies of the Central Government; and spans all the sectors of the annual budget, being General Administration, Economic, Social Services, Infrastructure and Public Safety.

The Department draws up yearly programmes of work to indicate the number of audits to be carried out. Also, audit programmes for specific audit areas are drawn and applied in executing these audits.

The risk-based audit techniques are employed to ensure that:

- Transactions have accurately been recorded:
- Financial statements have been prepared in line with the Public Financial Management Act and Generally Accepted Accounting Principles.
- Financial and other statutory regulations for effective public sector financial management have been followed; and
- Audit findings emanating from weaknesses in the operations of an entity are identified and recommendations made are communicated to auditees for implementation.

This ensures the audited entity fulfils its responsibility of maintaining accounting records and internal controls, preventing fraud and error, and safeguarding assets.



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2021 are actual annual performance, whilst the data for 2022 are actual performance as at end of September. The projections are the Service's estimate of future performance.

| Main Output | Output Indicator | Past years | | | | Budget Year 2023 | Projections | | |
|--------------------------------|---|------------|--------|--------|--------------------|------------------|----------------------|----------------------|----------------------|
| | | 2021 | | 2022 | | | Indicative Year 2024 | Indicative Year 2025 | Indicative Year 2026 |
| | | Target | Actual | Target | Actual as at Sept. | | | | |
| Delivery of Management Letters | Number of Management Letters issued to MDAs | 270 | 246 | 270 | 250 | 263 | 263 | 263 | 263 |
| Auditor General's Draft Report | Submission of a draft report on the consolidated fund by | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 |
| | Submission of a draft report on MDAs by | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 |
| | Submission of a draft report on Multi-Donor Budget Support funded audits by | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 |
| Audit of Ghana missions abroad | Number of Management letters issued | 52 | 33 | 54 | - | 40 | 63 | 63 | 63 |

4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

| Operations | Projects |
|--|-------------|
| A comprehensive audit of all MDAs | No projects |
| Timely audit and report on the consolidated fund | |
| Increase regular audit coverage of all justice sector agencies | |





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2023 | Currency: Ghana Cedi (GHS)

Version 1

| | 2023 | 2024 | 2025 | 2026 |
|--------------------------------------|------------|------------|------------|------------|
| 00502001 - Central Government Audits | 67,666,724 | 67,666,724 | 67,666,724 | 67,666,724 |
| 21 - Compensation of Employees [GFS] | 55,306,208 | 55,306,208 | 55,306,208 | 55,306,208 |
| 22 - Use of Goods and Services | 12,212,516 | 12,212,516 | 12,212,516 | 12,212,516 |
| 27 - Social benefits [GFS] | 148,000 | 148,000 | 148,000 | 148,000 |



BUDGET SUB-PROGRAMME

SUMMARY OF PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.2: Educational Institutions and District Assemblies

(Southern Zone)

1. Budget Sub-Programme Objectives

- To collate draft reports into Auditor-General's report from Districts in the Ashanti, Volta, Greater Accra, Eastern, Central, Western and Western North Regions in respect of the Internally Generated Funds (IGF) of District Assemblies, the District Assemblies Common Fund (DACF), and Regional and District Ministries, Departments and Agencies (MDA's), Colleges of Educations, Pre-tertiary Educational Institutions and Traditional Councils.
- To review interim audit reports issued by Regional and District Audits and advice the relevant audit entities on significant issues in the report.

2. Budget Sub-Programme Description

Audit staff in all 7 Regions and 59 Districts audit the Assemblies' financial statements which comprise IGF, DDF, Traditional Councils, DACF and other Statutory Funds. Recommendations are given on the weaknesses in the operations of the Assemblies.

Management letters submitted by the Regions and Districts are reviewed and a draft consolidated report is submitted to the Auditor-General.

The source of funding is mainly from GoG but in a few instances, some donor partners assist the Service in carrying out this mandate.

The district offices are constrained with vehicles and therefore limiting the extent of monitoring and movement to audit trekking locations, especially during the rainy season and in "hard to reach" areas.



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2021 are actual annual performance, whilst the data for 2022 are actual performance as at end of September. The projections are the Service's estimate of future performance.

| Main Output | Output Indicator | Past years | | | | Budget Year 2023 | Projections | | |
|------------------------------------|-------------------------------------|------------|--------|--------|--------------------|------------------|----------------------|----------------------|----------------------|
| | | 2021 | | 2022 | | | Indicative Year 2024 | Indicative Year 2025 | Indicative Year 2026 |
| | | Target | Actual | Target | Actual as at Sept. | | | | |
| Ashanti Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 42 | 43 | 44 | 37 | 43 | 43 | 43 | 43 |
| Audit of MDAs | Number of Management letters issued | 614 | 466 | 608 | 296 | 676 | 676 | 676 | 676 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 157 | 137 | 147 | 109 | 156 | 156 | 156 | 156 |
| Audit of Traditional Council | Number of Management letters issued | 20 | 4 | 25 | 7 | 25 | 25 | 25 | 25 |
| Volta Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 20 | 18 | 20 | 16 | 18 | 18 | 18 | 18 |
| Audit of MDAs | Number of Management letters issued | 244 | 159 | 232 | 249 | 277 | 277 | 277 | 277 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 101 | 91 | 97 | 69 | 89 | 89 | 89 | 89 |
| Audit of Traditional Council | Number of Management letters issued | - | - | - | - | 10 | 10 | 10 | 10 |
| Greater Accra Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 33 | 29 | 33 | 57 | 29 | 29 | 29 | 29 |
| Audit of MDAs | Number of Management letters issued | 217 | 169 | 217 | 134 | 201 | 201 | 201 | 201 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 9 | 1 | 59 | 103 | 53 | 53 | 53 | 53 |
| Audit of Traditional Council | Number of Management letters issued | 50 | 57 | 9 | - | 5 | 5 | 5 | 5 |
| Eastern Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 34 | 33 | 33 | 50 | 33 | 33 | 33 | 33 |
| Audit of MDAs | Number of Management letters issued | 675 | 482 | 595 | 549 | 653 | 653 | 653 | 653 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 112 | 115 | 122 | 229 | 124 | 124 | 124 | 124 |



| Main Output | Output Indicator | Past years | | | | Budget Year 2023 | Projections | | |
|------------------------------------|-------------------------------------|------------|--------|--------|--------------------|------------------|----------------------|----------------------|----------------------|
| | | 2021 | | 2022 | | | Indicative Year 2024 | Indicative Year 2025 | Indicative Year 2026 |
| | | Target | Actual | Target | Actual as at Sept. | | | | |
| Audit of Traditional Council | Number of Management letters issued | 11 | 2 | 8 | 11 | 12 | 12 | 12 | 12 |
| Central Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 22 | 22 | 21 | 45 | 22 | 22 | 22 | 22 |
| Audit of MDAs | Number of Management letters issued | 366 | 241 | 200 | 256 | 375 | 375 | 375 | 375 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 86 | 72 | 87 | 74 | 95 | 95 | 95 | 95 |
| Audit of Traditional Council | Number of Management letters issued | 29 | 12 | 5 | 11 | 24 | 24 | 24 | 24 |
| Western Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 17 | 14 | 7 | 14 | 14 | 14 | 14 | 14 |
| Audit of MDAs | Number of Management letters issued | 278 | 197 | 115 | 278 | 346 | 346 | 346 | 346 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 53 | 53 | 52 | 52 | 52 | 52 | 52 | 52 |
| Audit of Traditional Council | Number of Management letters issued | 16 | 10 | 5 | 16 | 16 | 16 | 16 | 16 |
| Western North Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Audit of MDAs | Number of Management letters issued | 107 | 132 | 105 | 284 | 167 | 167 | 167 | 167 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 22 | 22 | 19 | 20 | 23 | 23 | 23 | 23 |
| Audit of Traditional Council | Number of Management letters issued | 5 | 5 | 5 | 5 | 6 | 6 | 6 | 6 |



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

| Operations | | Projects |
|---|--|----------|
| Increase audit coverage of all the MMDAs, MDAs and Traditional Councils | | |
| Production and submission of management letters in respect of the audit of MMDAs, MDAs and Traditional Councils | | |
| Reviewing interim audit reports issued by District | | |
| Validation of Financial Statements of the audited | | |





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2023 | Currency: Ghana Cedi (GHS)

Version 1

| | 2023 | 2024 | 2025 | 2026 |
|--|------------|------------|------------|------------|
| 00502003 - Educational Institutions Audits | 99,080,370 | 99,080,370 | 99,080,370 | 99,080,370 |
| 21 - Compensation of Employees [GFS] | 90,007,415 | 90,007,415 | 90,007,415 | 90,007,415 |
| 22 - Use of Goods and Services | 8,801,455 | 8,801,455 | 8,801,455 | 8,801,455 |
| 27 - Social benefits [GFS] | 271,500 | 271,500 | 271,500 | 271,500 |



BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.2: Educational Institutions and District Assemblies (Northern Zone)

1. Budget Sub-Programme Objectives

- To collate draft reports into the Auditor-General's report from the Districts in the Bono, Bono East, Ahafo, Oti, Upper West, Upper East, Northern, North East and Savanna Regions in respect of the Internally Generated Funds (IGF) of District Assemblies, the District Assemblies Common Fund (DACF), and Regional and District Ministries, Departments and Agencies (MDA's), Colleges of Educations, Pre-tertiary Educational Institutions and Traditional Councils.
- To review interim audit reports issued by Regional and District Audits and advice the relevant audit entities on significant issues in the report.

2. Budget Sub-Programme Description

Audit staff in all 9 Regions and 37 Districts audit the Assemblies' financial statements which comprise IGF, DDF, Traditional Councils, DACF and other Statutory Funds. Recommendations are given on the weaknesses in the operations of the Assemblies.

Management letters submitted by the Regions and Districts are reviewed and a draft consolidated report is submitted to the Auditor-General.

The source of funding is mainly from GoG but in a few instances, some donor partners assist the Service in carrying out this mandate.

The district offices are constrained with vehicles and therefore limiting the extent of monitoring and movement to audit trekking locations, especially during the rainy season and in "hard to reach" areas.



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2021 are actual annual performance, whilst the data for 2022 are actual performance as at end of September. The projections are the Service's estimate of future performance.

| Main Output | Output Indicator | Past years | | | | Budget Year 2023 | Projections | | |
|------------------------------------|-------------------------------------|------------|--------|--------|--------------------|------------------|----------------------|----------------------|----------------------|
| | | 2021 | | 2022 | | | Indicative Year 2024 | Indicative Year 2025 | Indicative Year 2026 |
| | | Target | Actual | Target | Actual as at Sept. | | | | |
| Ahafo Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 6 | 5 | 6 | 5 | 6 | 6 | 6 | 6 |
| Audit of MDAs | Number of Management letters issued | 105 | 103 | 95 | 95 | 132 | 132 | 132 | 132 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 14 | 14 | 19 | 17 | 27 | 27 | 27 | 27 |
| Audit of Traditional Council | Number of Management letters issued | 11 | 9 | 11 | 5 | 13 | 13 | 13 | 13 |
| Bono Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 15 | 15 | 13 | 13 | 12 | 12 | 12 | 12 |
| Audit of MDAs | Number of Management letters issued | 339 | 238 | 275 | 216 | 282 | 282 | 282 | 282 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 55 | 48 | 53 | 49 | 47 | 47 | 47 | 47 |
| Audit of Traditional Council | Number of Management letters issued | 11 | 7 | 11 | 6 | 15 | 15 | 15 | 15 |
| Bono East Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Audit of MDAs | Number of Management letters issued | 235 | 135 | 220 | 56 | 267 | 267 | 267 | 267 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 35 | 30 | 35 | 11 | 36 | 36 | 36 | 36 |
| Audit of Traditional Council | Number of Management letters issued | 10 | 6 | 10 | - | 8 | 8 | 8 | 8 |
| Oti Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 7 | 7 | 7 | 7 | 9 | 9 | 9 | 9 |
| Audit of MDAs | Number of Management letters issued | 88 | 66 | 87 | 81 | 90 | 90 | 90 | 90 |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 20 | 20 | 22 | 20 | 19 | 19 | 19 | 19 |
| Audit of Traditional Council | Number of Management letters issued | - | - | 1 | 1 | 2 | 2 | 2 | 2 |
| Upper West Region | | | | | | | | | |



| Main Output | Output Indicator | Past years | | | | Budget Year 2023 | Projections | | |
|------------------------------------|-------------------------------------|------------|--------|--------|--------------------|------------------|----------------------|----------------------|----------------------|
| | | 2021 | | 2022 | | | Indicative Year 2024 | Indicative Year 2025 | Indicative Year 2026 |
| | | Target | Actual | Target | Actual as at Sept. | | | | |
| Audit of MMDAs | Number of Management letters issued | 11 | 11 | 11 | 11 | 11 | 11 | 11 | |
| Audit of MDAs | Number of Management letters issued | 162 | 119 | 150 | 142 | 203 | 203 | 203 | |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 47 | 44 | 48 | 46 | 47 | 47 | 47 | |
| Audit of Traditional Council | Number of Management letters issued | 7 | 9 | 4 | 11 | 15 | 15 | 15 | |
| Upper East Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |
| Audit of MDAs | Number of Management letters issued | 306 | 227 | 240 | 437 | 293 | 293 | 293 | |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 48 | 34 | 117 | 44 | 50 | 50 | 50 | |
| Audit of Traditional Council | Number of Management letters issued | 9 | 14 | 12 | 10 | 17 | 17 | 17 | |
| Northern Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 19 | 18 | 19 | 18 | 17 | 17 | 17 | |
| Audit of MDAs | Number of Management letters issued | 290 | 266 | 285 | 158 | 411 | 411 | 411 | |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 42 | 40 | 49 | 35 | 47 | 47 | 47 | |
| Audit of Traditional Council | Number of Management letters issued | - | 3 | 1 | 1 | 3 | 3 | 3 | |
| North East Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 2 | 2 | 3 | 3 | 4 | 4 | 4 | |
| Audit of MDAs | Number of Management letters issued | 59 | 59 | 43 | 33 | 57 | 57 | 57 | |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 8 | 8 | 9 | 8 | 11 | 11 | 11 | |
| Audit of Traditional Council | Number of Management letters issued | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| Savanah Region | | | | | | | | | |
| Audit of MMDAs | Number of Management letters issued | 8 | 8 | 8 | 6 | 8 | 8 | 8 | |
| Audit of MDAs | Number of Management letters issued | 145 | 141 | 133 | 126 | 139 | 139 | 139 | |
| Audit of Pre-Tertiary Institutions | Number of Management letters issued | 16 | 13 | 16 | 16 | 21 | 21 | 21 | |



| Main Output | Output Indicator | Past years | | | | Budget Year 2023 | Projections | | |
|------------------------------|-------------------------------------|------------|--------|--------|--------------------|------------------|----------------------|----------------------|----------------------|
| | | 2021 | | 2022 | | | Indicative Year 2024 | Indicative Year 2025 | Indicative Year 2026 |
| | | Target | Actual | Target | Actual as at Sept. | | | | |
| Audit of Traditional Council | Number of Management letters issued | 2 | 2 | 2 | 2 | 3 | 3 | 3 | |

4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

| Operations | Projects |
|---|----------|
| Increase audit coverage of all the MMDAs, MDAs and Traditional Councils | |
| Production and Submission of management letters in respect of the audit of MMDAs, MDAs and Traditional Councils | |
| Reviewing interim audit reports issued by District Auditors | |
| Validation of Financial Statements of the audited Entities | |



BUDGET SUB-PROGRAMME

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.3: COMMERCIAL AUDIT

1. Budget Sub-Programme Objectives

- To audit State Owned Enterprises, Public Boards and Corporations, the Foreign Exchange Receipts and Payments of the Bank of Ghana, Universities, Other Tertiary Institutions, and other Statutory Institutions and issue draft reports to the Auditor-General.
- To review the reports of contracted audit firms and submit draft reports to the Auditor-General.

2. Budget Sub-Programme Description

The Direct and Review Units of the Commercial Audit Department conduct the following operations:

- Financial audits of sub-vented organizations including Universities and Other Tertiary Institutions.
- The audit of Foreign Exchange Receipts and Payments of the Bank of Ghana.
- The audit of 17 unions of the Ghana Trade Union Congress (upon request).
- The audit of any other organization referred to the department by the Auditor-General.
- Issue management reports to the audit entities.
- The review of audit reports submitted to the Auditor-General by contracted audit firms: and
- Issue draft notes on management reports to the Auditor General.



3. Budget Sub-Programme Results Statement

The table below indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2021 are actual annual performance, whilst the data for 2022 are actual performance as at end of September. The projections are the Service's estimate of future performance.

| Main Output | Output Indicator | Past years | | | | Budget Year 2023 | Projections | | |
|---|---|------------|--------|--------|--------------------|------------------|----------------------|----------------------|----------------------|
| | | 2021 | | 2022* | | | Indicative Year 2024 | Indicative Year 2025 | Indicative Year 2026 |
| | | Target | Actual | Target | Actual as at Sept. | | | | |
| Draft management reports issued by Direct Audit | Number of draft reports issued | 29 | 52 | 52 | 91 | 60 | 60 | 60 | 60 |
| Review of audited financial statements by the Review Audit | Number of financial statements reviewed | 63 | 46 | 63 | 65 | 86 | 86 | 86 | 86 |
| Draft report for AG's Report on Bank of Ghana Forex Receipts and Payments | Draft Reports submitted by | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 |
| Draft report for AG's Report from Direct Audit | Draft Reports submitted by | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 | May 31 |

4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

| Operations | Projects |
|--|----------|
| Annual audit of Public Boards, Corporations & Other Statutory Institutions | |
| Half-yearly report on Bank of Ghana Statements of Foreign Exchange Receipts and Payments as of 30 June and 31 December | |
| Review of financial statements submitted by audited entities | |





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2023 | **Currency:** Ghana Cedi (GHS)

Version 1

| | 2023 | 2024 | 2025 | 2026 |
|--------------------------------------|------------|------------|------------|------------|
| 00502004 - Commercial Audits | 20,138,846 | 20,138,846 | 20,138,846 | 20,138,846 |
| 21 - Compensation of Employees [GFS] | 18,805,380 | 18,805,380 | 18,805,380 | 18,805,380 |
| 22 - Use of Goods and Services | 1,288,466 | 1,288,466 | 1,288,466 | 1,288,466 |
| 27 - Social benefits [GFS] | 45,000 | 45,000 | 45,000 | 45,000 |



BUDGET SUB-PROGRAMME

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.4: PERFORMANCE AND SPECIAL AUDITS

1. Budget Sub-Programme Objective

To ensure improved utilization of public resources.

2. Budget Sub-Programme Description

The Performance Audit Unit (PAU) and I.T Audit Unit conduct the operations of this sub-program. The PAU ascertain the economy, efficiency, and effectiveness of the use of resources by public institutions by auditing high-risk government operations as identified by the unit.

The Unit also audits to determine whether public resources have been used to ensure that planned impacts and outcomes of programmes and activities have been achieved.

The I.T Audit Unit of the Department conducts systems audits to highlight the problems that could affect the reliability of data captured in the system.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2021 are actual annual performance, whilst the data for 2022 are actual performance as at end of September. The projections are the Service's estimate of future performance.

| Main Output | Output Indicator | Past years | | | | Budget Year 2023 | Projections | | |
|---------------------------------------|--------------------------|------------|--------|--------|--------------------|------------------|----------------------|----------------------|----------------------|
| | | 2021 | | 2022 | | | Indicative Year 2024 | Indicative Year 2025 | Indicative Year 2026 |
| | | Target | Actual | Target | Actual as at Sept. | | | | |
| Issuance of Performance Audit reports | Number of reports issued | 6 | 3 | 6 | 4 | 9 | 9 | 9 | |
| I.T audit reports issued | Number of reports issued | 10 | 2 | 10 | 2 | 2 | 2 | 2 | |







2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2023 | **Currency:** Ghana Cedi (GHS)

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| | 2023 | 2024 | 2025 | 2026 |
|--------------------------------------|------------|------------|------------|------------|
| 00502005 - Special Audits | 18,361,372 | 18,361,372 | 18,361,372 | 18,361,372 |
| 21 - Compensation of Employees [GFS] | 17,149,756 | 17,149,756 | 17,149,756 | 17,149,756 |
| 22 - Use of Goods and Services | 1,169,616 | 1,169,616 | 1,169,616 | 1,169,616 |
| 27 - Social benefits [GFS] | 42,000 | 42,000 | 42,000 | 42,000 |





1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service
 Year: 2023 | Currency: Ghana Cedi (GHS)
 Version 1

| | GoG | | | | IGF | | | | Funds / Others | | | Donors | | | Grand Total |
|--|---------------------------|--------------------|-------------------|--------------------|---------------------------|--------------------|-------|-------|----------------|------|--------|--------------------|-------------------|-------------------|--------------------|
| | Compensation of employees | Goods and Services | Capex | Total | Compensation of employees | Goods and Services | Capex | Total | Statutory | ABFA | Others | Goods and Services | Capex | Total | |
| 005 - Audit Service | 450,291,180 | 71,860,560 | 35,987,500 | 558,139,240 | | | | | | | | 3,160,000 | 47,400,000 | 50,560,000 | 608,699,240 |
| 00501 - Headquarters | 86,523,140 | 34,399,258 | 35,987,500 | 156,909,898 | | | | | | | | 3,160,000 | 47,400,000 | 50,560,000 | 207,469,898 |
| 0050101 - Auditor - Generals Secretariat | 1,011,834 | 34,399,258 | | 35,411,092 | | | | | | | | | | | 35,411,092 |
| 0050101001 - Auditor - Generals Office | 1,011,834 | 34,399,258 | | 35,411,092 | | | | | | | | | | | 35,411,092 |
| 0050102 - Finance and Administration | 85,511,306 | | 35,987,500 | 121,498,806 | | | | | | | | 3,160,000 | 47,400,000 | 50,560,000 | 172,058,806 |
| 0050102001 - Administration | 85,511,306 | | 35,987,500 | 121,498,806 | | | | | | | | 3,160,000 | 47,400,000 | 50,560,000 | 172,058,806 |
| 00502 - Commercial Audit | 18,805,380 | 1,333,466 | | 20,138,846 | | | | | | | | | | | 20,138,846 |
| 0050202 - Direct Audit | 18,805,380 | 1,333,466 | | 20,138,846 | | | | | | | | | | | 20,138,846 |
| 0050202001 - Direct Audit Office | 18,805,380 | 1,333,466 | | 20,138,846 | | | | | | | | | | | 20,138,846 |
| 00503 - Central Govt | 55,306,208 | 12,360,516 | | 67,666,724 | | | | | | | | | | | 67,666,724 |
| 0050303 - Other MDAs | 55,306,208 | 12,360,516 | | 67,666,724 | | | | | | | | | | | 67,666,724 |
| 0050303001 - Other MDAs Office | 55,306,208 | 12,360,516 | | 67,666,724 | | | | | | | | | | | 67,666,724 |
| 00504 - Regional, District Audits & EIDA | 272,506,697 | 22,555,704 | | 295,062,401 | | | | | | | | | | | 295,062,401 |
| 0050403 - EIDA Northern Zone | 90,007,415 | 9,072,955 | | 99,080,370 | | | | | | | | | | | 99,080,370 |
| 0050403001 - Northern Zone Secretariat | 2,887,004 | 527,840 | | 3,414,844 | | | | | | | | | | | 3,414,844 |
| 0050403002 - Bono | 14,642,106 | 1,290,605 | | 15,932,711 | | | | | | | | | | | 15,932,711 |
| 0050403003 - Ahafo | 7,345,034 | 580,390 | | 7,925,424 | | | | | | | | | | | 7,925,424 |
| 0050403004 - Bono East | 8,720,903 | 821,026 | | 9,541,929 | | | | | | | | | | | 9,541,929 |
| 0050403005 - Oti | 7,684,001 | 843,401 | | 8,527,402 | | | | | | | | | | | 8,527,402 |
| 0050403006 - Upper West | 11,055,476 | 1,101,309 | | 12,156,785 | | | | | | | | | | | 12,156,785 |
| 0050403007 - Upper East | 12,794,769 | 1,435,124 | | 14,229,893 | | | | | | | | | | | 14,229,893 |
| 0050403008 - Northern | 16,354,482 | 1,527,568 | | 17,882,050 | | | | | | | | | | | 17,882,050 |
| 0050403009 - North East | 2,857,188 | 244,928 | | 3,102,116 | | | | | | | | | | | 3,102,116 |
| 0050403010 - Savanna | 5,666,452 | 700,764 | | 6,367,216 | | | | | | | | | | | 6,367,216 |
| 0050404 - EIDA Southern Zone | 182,499,282 | 13,482,749 | | 195,982,031 | | | | | | | | | | | 195,982,031 |
| 0050404001 - Southern Zone Secretariat | 3,161,544 | 476,300 | | 3,637,844 | | | | | | | | | | | 3,637,844 |



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service

Year: 2023 | Currency: Ghana Cedi (GHS)

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| | GoG | | | | IGF | | | | Funds / Others | | | Donors | | | Grand Total |
|---|---------------------------|--------------------|-------|-------------------|---------------------------|--------------------|-------|-------|----------------|------|--------|--------------------|-------|-------|-------------------|
| | Compensation of employees | Goods and Services | Capex | Total | Compensation of employees | Goods and Services | Capex | Total | Statutory | ABFA | Others | Goods and Services | Capex | Total | |
| 0050404002 - Ashanti | 41,434,926 | 2,823,288 | | 44,258,214 | | | | | | | | | | | 44,258,214 |
| 0050404003 - Volta | 20,440,850 | 1,845,556 | | 22,286,406 | | | | | | | | | | | 22,286,406 |
| 0050404004 - Greater Accra | 27,012,528 | 1,430,115 | | 28,442,643 | | | | | | | | | | | 28,442,643 |
| 0050404005 - Eastern | 35,751,089 | 2,349,094 | | 38,100,183 | | | | | | | | | | | 38,100,183 |
| 0050404006 - Central | 28,893,279 | 1,979,472 | | 30,872,751 | | | | | | | | | | | 30,872,751 |
| 0050404007 - Western | 16,895,383 | 1,716,382 | | 18,611,765 | | | | | | | | | | | 18,611,765 |
| 0050404008 - Western North | 8,909,683 | 862,542 | | 9,772,225 | | | | | | | | | | | 9,772,225 |
| 00505 - Performance & Special Audit | 17,149,756 | 1,211,616 | | 18,361,372 | | | | | | | | | | | 18,361,372 |
| 0050501 - Special Funds | 17,149,756 | 1,211,616 | | 18,361,372 | | | | | | | | | | | 18,361,372 |
| 0050501001 - Special Funds-Special Funds Office | 17,149,756 | 1,211,616 | | 18,361,372 | | | | | | | | | | | 18,361,372 |

PART D: PUBLIC INVESTMENT PLAN (PIP) FOR ON-GOING PROJECTS FOR THE MTEF

(2023-2026) – GOG (Details of Government on-going Projects)

| MDA: Audit Service Funding Source: GoG Budget Ceiling | | | | | | | 2023 Ceiling | 2024 Ceiling | 2025 Ceiling | 2026 Ceiling |
|---|---------|---|-------------|--------------------|------------------------|---------------------|---------------------------------------|--------------|--------------|--------------|
| | | | | | | | Allotment Based on MTEF (2023 – 2026) | | | |
| # | Code | Contract | % Work Done | Total Contract Sum | Actual Payment to date | Outstanding Balance | 2023 | 2024 | 2025 | 2026 |
| 1 | 0110001 | Const. of Regional Office Block at Tamale | 52.47% | 7,308,992.46 | 984,534.68 | 6,324,457.78 | 3,250,000.00 | 3,074,457.78 | | |
| 2 | 0111001 | Const. of Regional Office Block at Kumasi | 73.00% | 13,134,111.93 | 5,716,511.79 | 7,417,600.14 | 3,418,500.00 | 3,999,100.14 | | |
| 3 | 0110007 | Completion of District Office Block at Tema | 0.00% | 417,685.78 | - | 417,685.78 | - | 417,685.78 | | |
| 4 | 0110010 | Const. of Fence Wall and Security Booth at Gushegu | 0.00% | 97,386.00 | - | 97,386.00 | - | 97,386.00 | | |
| 5 | 0110009 | Const. of District Office Block at Tarkwa | 0.00% | 274,939.93 | 115,621.29 | 159,318.64 | - | 159,318.64 | | |
| 6 | 0116001 | Const. of 16 Dist. and 3 Regional Offices for the Audit Service | 76.67% | 86,716,550.25 | 17,020,786.00 | 69,695,764.25 | 47,400,000.00 | | | |

