

MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) FOR 2025-2028



THEME: Resetting The Economy For The Ghana We Want

AUDIT SERVICE



The AS MTEF PBB for 2025 is also available on the internet at: www.mofep.gov.gh

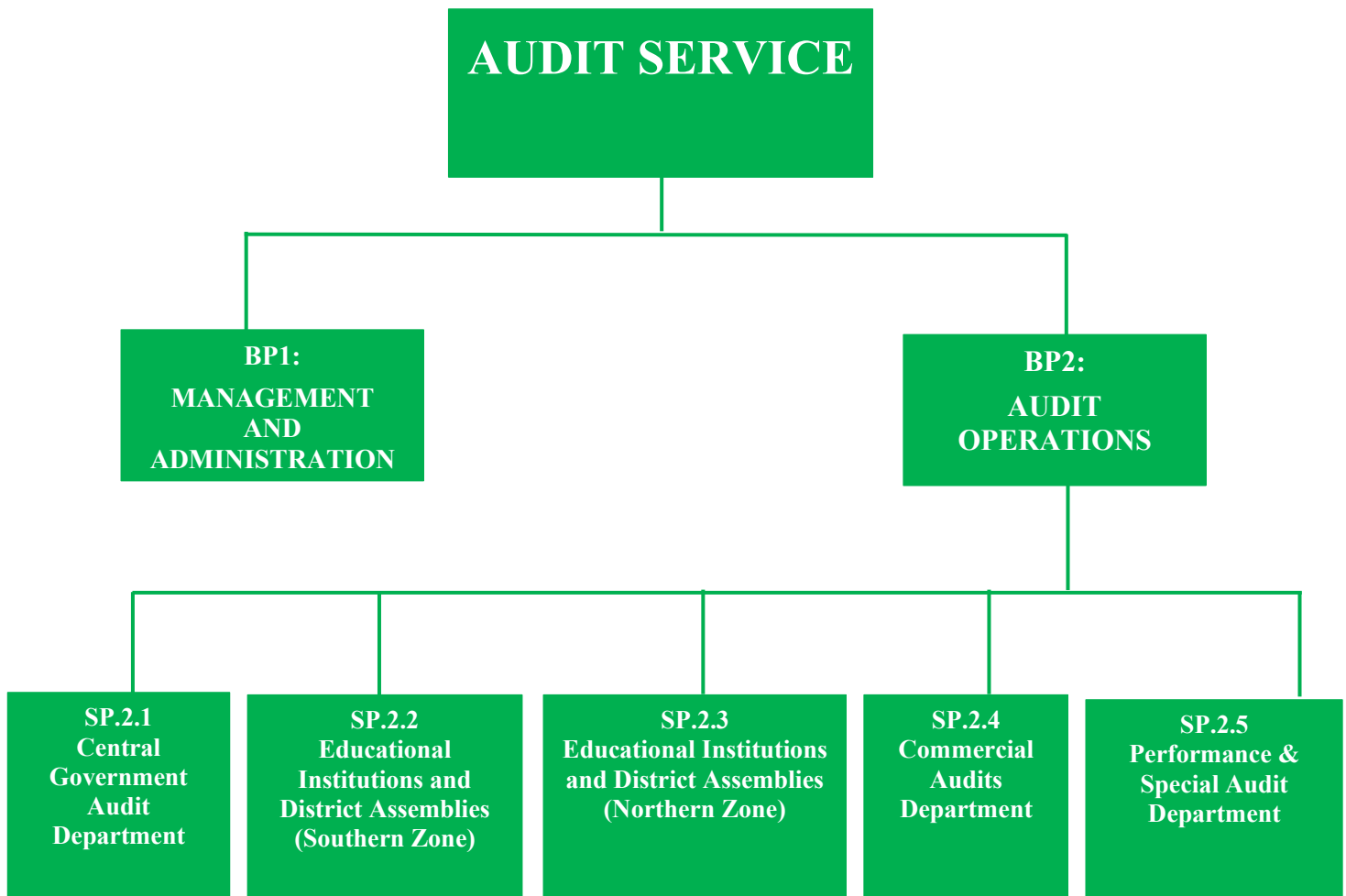


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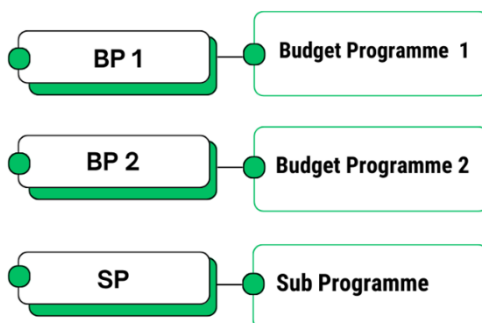
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PROGRAMME STRUCTURE – AUDIT SERVICE



LEGEND / KEY





1.5. Appropriation Bill

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

Entity: 005 - Audit Service
Year: 2025 | Currency: Ghana Cedi (GHS)
Full Year Budget

	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	148,345,533	22,919,941	38,962,990	210,228,464								4,890,000		4,890,000	215,118,464
00501000 - Management and Administration	148,345,533	22,919,941	38,962,990	210,228,464								4,890,000		4,890,000	215,118,464
00502 - Audit Operations	562,390,365	60,861,037		623,251,401											623,251,401
00502001 - Central Government Audits	81,110,212	17,276,226		98,386,439											98,386,439
00502002 - Local Government Audits	289,838,412	19,875,872		309,714,285											309,714,285
00502003 - Educational Institutions Audits	136,243,087	10,407,758		146,650,845											146,650,845
00502004 - Commercial Audits	27,961,422	1,097,149		29,058,571											29,058,571
00502005 - Special Audits	27,237,232	12,204,031		39,441,263											39,441,263
Grand Total	710,735,897	83,780,978	38,962,990	833,479,865								4,890,000		4,890,000	838,369,865

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 audit entities	2020	78%	2024	90.59%	2025	95%
Declaration of Assets and Liabilities by Public Officers	Number of declarations	2020	5,159	2024	4,318 issued, 3,567 submitted	2025	4,000



5. EXPENDITURE TRENDS FOR 2022-2024 (Jan 2022 to Dec 2024)

The Service experienced regular release of funds in 2024. The expenditure trend for the years ended December 2022, 2023, and 2024, are set out in the table below:

Economic Classification	2022			2023			2024		
	Approved Budget	Total Releases	Variance	Approved Budget	Total Releases	Variance	Approved Budget	Total Releases	Variance
Compensation of Employees	424,803,000	268,316,650	156,486,350	450,291,180	313,085,886	137,205,294	521,805,785	594,339,958.00	(72,534,173.00)
GoG	424,803,000	268,316,650	156,486,350	450,291,180	313,085,886	137,205,294	521,805,785	594,339,958.00	(72,534,173.00)
Goods and Services	50,054,900	35,274,612	14,780,288	75,020,560	57,269,055	17,751,505	88,865,581	81,881,745.00	6,983,836.00
GoG	46,811,900	35,274,612	11,537,288	71,860,560	57,269,055	14,591,505	81,881,745	81,881,745.00	-
DP Funds	3,243,000	-	3,243,000	3,160,000		3,160,000	6,983,836	-	6,983,836
CAPEX	39,006,209	21,383,531	17,622,678	83,387,500	66,125,218	17,262,282	23,069,141	23,069,141.00	-
GoG	9,337,209	4,362,745	4,974,464	35,987,500	15,863,630	20,123,870	23,069,141	23,069,141	-
DP Funds	29,669,000	17,020,786	12,648,214	47,400,000	50,261,588	(2,861,588)	-	-	-
Total	513,864,109	324,974,793	188,889,316	608,699,240	436,480,160	172,219,080	633,740,507	699,290,844.00	(65,550,337)

Budget Projection for the Medium-Term (2025-2028)

In the medium term (2025-2028), the Service will continue implementing its constitutional mandate through its budget programmes. For the 2025 financial year, the Service plans to spend GH¢710,735,897.00 on staff compensation, GH¢88,670,978.00 on Goods and Services and GH¢38,962,990.00 on capital expenditure.

Expenditure By Budget Programme	2025	2026	2027	2028
	Budget	Indicative	Indicative	Indicative
	GH¢	GH¢	GH¢	GH¢
BP1: Management and Administration	226,548,551.80	272,024,506.47	314,950,514.22	362,015,344.78
BP2: Audit Operations	641,821,313.20	766,048,363.53	886,932,017.78	1,019,471,613.22
Total Expenditure	868,369,865.00	1,038,072,870.00	1,201,882,532.00	1,381,486,958.00
Expenditure By Economic Classification	2025	2026	2027	2028
	Budget	Indicative	Indicative	Indicative
	GH¢	GH¢	GH¢	GH¢
Compensation of Employees	710,735,897.00	831,561,000.00	859,902,976.13	1,071,216,888.00
GoG	710,735,897.00	831,561,000.00	859,902,976.13	1,071,216,888.00
IGF	-			
Goods and Services	88,670,978.00	120,014,032.00	141,455,803.00	164,088,732.00



Expenditure By Budget Programme	2025	2026	2027	2028
	Budget	Indicative	Indicative	Indicative
<i>GoG</i>	83,780,978.00	105,564,032.00	141,455,803.00	164,088,732.00
<i>DP Funds</i>	4,890,000.00	14,450,000.00	-	-
CAPEX	38,962,990.00	53,89,289.00	112,447,189.00	146,181,346.00
<i>GoG</i>	38,962,990.00	86,497,838.00	112,447,189.00	146,181,346.00
<i>DP Funds</i>	-	-	-	-
Sub-total (GoG)	863,479,865.00	1,023,622,870.00	1,201,882,532.00	1,381,486,958.00
Sub-total (DP Funds)	4,890,000.00	14,450,000.00	-	-
Total Expenditure	868,369,865.00	1,038,072,870.00	1,201,882,532.00	1,381,486,958.00

6. 2024 BUDGET EXPENDITURE PERFORMANCE [DEC. 2024]

As of the end of December 2024, the Service had received 100% of its GoG component of the Goods and Services and CAPEX budget. The expenditure trend for the period to December 31, 2024, is as follows:

Economic Classification	2024 Approved Budget	Releases (End -Sept 2024)	Actual Expenditure	Variance 1	Variance 2
	A	B	C	D=A-B	E=B-C
Compensation of Employees	521,805,785.00	594,339,958.00	594,339,958.00	(72,534,173.00)	-
<i>GoG</i>	521,805,785.00	594,339,958.00	594,339,958.00	(72,534,173.00)	-
Goods and Services	88,865,581.00	81,881,745.00	81,754,281.84	6,983,836.00	127,463.16
<i>GoG</i>	81,881,745.00	81,881,745.00	81,754,281.84	-	127,463.16
<i>DP Funds</i>	6,983,836.00	-	-	6,983,836.00	-
CAPEX	23,069,141.00	23,069,141.00	22,661,873.73	-	407,267.27
<i>GoG</i>	23,069,141.00	23,069,141.00	22,661,873.73	-	407,267.27
<i>DP Funds</i>	-	-	-	-	-
Sub-total (GoG)	626,756,671.00	699,290,844.00	698,756,113.57	(65,550,337)	534,730.43
Sub-total (DP Funds)	6,983,836.00	-	-	-	-
Grand Total	633,740,507.00	699,290,844.00	698,756,113.57	(65,550,337)	534,730.43



7. SUMMARY OF KEY ACHIEVEMENTS FOR 2024

Programme 1: Management and Administration

- **Training of staff on Surcharge and Disallowance:** Disallowance and Surcharge training was organized for 180 staff selected from the Northern Zone. The aim was to equip these staff with the legal requirements and the conditions under which disallowance and surcharge can be done.



Figure 1: Staff Training on Surcharge and Disallowance

- **Sensitization on CitizensEye Mobile Application:** The CitizensEye Mobile Application was launched in 2019 with the support of GIZ to enhance citizen engagement in governance and accountability in Ghana. The App empowers citizens to rate service and directly report issues such as poor service delivery, fraud, and waste in public institutions to the Auditor-General. This initiative is grounded in the belief that active citizen participation is essential for promoting transparency and accountability in public service. The sensitization sought to foster a culture of transparency, accountability, and citizen participation in governance.



Figure 2: Sensitization on CitizensEye Mobile App



- Progress on infrastructure projects:** The Service chalked a remarkable achievement in constructing its 16 Districts and 3 Regional Offices. These 19 projects are funded from the KfW loan secured by the Ministry of Finance for the Service. As of December 2024, three regional offices in the Volta, Central and Eastern regions had been completed, commissioned and handed over. The sixteen district offices have also been completed and handed over. The Service also made significant strides with the construction of its Kumasi and Tamale regional offices funded by the government of Ghana, which are at 90% and 88% of work done, respectively.



Figure 3: Commissioning of Koforidua Regional Office (KfW)



Figure 4: Progress on the Kumasi Regional Office Project (90% work completed)



Figure 5: Progress on the Tamale Regional Office Project (88% work completed)



Programme 2: Audit Operations

- Audit Activities**

The Service completed 6,181 audits at the end of December 2024 out of 6,823 planned for the year. This represents 90.59% of planned work for the year. Details are shown below:

S/N	Audit Area	Planned Audit	Completed Audits	Percentage of work done (%)
1	Ministries, Departments and Agencies (MDAs)	5,210	4,737	90.92.%
2	Metropolitan, Municipal and District Assemblies (MMDAs)	261	261	100%
3	Traditional Councils	175	67	48.86%
4	Pre-Tertiary Educational Institutions	934	911	97.45%
5	Tertiary Educational Institutions	10	10	100%
6	Public Boards and Cooperation's	88	82	93.18%
7	Sub-vented Organizations	86	65	75.58%
8	Performance Audits	13	7	53.85%
9	I.T Audits	1	1	100%
10	Ghana Missions Abroad	45	40	88.89%
	Total	6,823	6,181	90.59%

- Submission of Statutory Audit Report**

The Service submitted thirteen (13) Auditor-General's reports for the financial year ended 31 December 2023 to Parliament. The reports were submitted before the constitutional deadline of June 30. Afterwards, three (3) additional performance audit reports were submitted to Parliament.

No.	Name of Report	Reference No.
1	Performance Audit Report of the Auditor-General on Preventing and Reducing Solid and Plastic Waste on Ghana's Coastal Environment	AG.01/109/Vol.2/204
2	Performance Audit Report of the Auditor-General on Land Registration in Ghana	AG.01/109/Vol.2/205
3	Performance Audit Report of the Auditor-General on Information System on Computerized Financial and Electronic Systems of Selected Public Sector Entities for the Period Ended 31 December 2023	AG.01/109/Vol.2/206
4	Report of the Auditor-General on the Consolidated Statement of Foreign Exchange Receipts of Bank of Ghana (BoG) for the Financial Year Ended 31 December 2023	AG.01/109/Vol.2/207



No.	Name of Report	Reference No.
5	Report of the Auditor-General on the Public Accounts of Ghana – Ministries Departments and Other Agencies for the Financial Year Ended 31 December 2023	AG.01/109/Vol.2/208
6	Report of the Auditor-General on the Management and Utilization of the District Assemblies Common Fund and Other Statutory Funds for the Year Ended 31 December 2023	AG.01/109/Vol.2/209
7	Report of the Auditor-General on the Accounts of Districts Assemblies for the Financial Year Ended 31 December 2023	AG.01/109/Vol.2/210
8	Report of the Auditor-General on the Public Accounts of Ghana – Technical Universities and Colleges of Education for the Year Ended 31 December 2023	AG.01/109/Vol.2/211
9	Report of the Auditor-General on the Public Accounts of Ghana (whole-of-Government Accounts) for the Year Ended 31 December 2023	AG.01/109/Vol.2/212
10	Report of the Auditor-General on the Public Accounts of Ghana – Pre-Universities Educational Institutions for the Year Ended 31 December 2023	AG.01/109/Vol.2/213
11	Report of the Auditor-General on the Management of Petroleum Fund for the Period 1 January 2023 to 31 December 2023	AG.01/109/Vol.2/214
12	Report of the Auditor-General on the Accounts of Ghana: Public Boards, Corporations and Other Statutory Institutions for the Year Ended 31 December 2023	AG.01/109/Vol.2/215
13	Performance Audit Report of the Auditor-General on Managing Activities of Undertakings that Impact the Environment	AG.01/109/Vol.2/216

- Financial Recoveries and Savings**

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 Service at the end of December 2024 had recovered GH¢30,531,275.29 into the account. Of this amount, GH¢29,500,000.00 has been transferred to the Consolidated Fund.





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: 2025 | Currency: Ghana Cedi (GHS)

Full Year Budget

	2025	2026	2027	2028
All Programmes	838,369,865	1,246,524,068	1,246,524,068	1,246,524,068
00501 - Management and Administration	215,118,464	363,095,000	363,095,000	363,095,000
00501000 - Management and Administration	215,118,464	363,095,000	363,095,000	363,095,000
21 - Compensation of Employees [GFS]	148,345,533	230,392,220	230,392,220	230,392,220
22 - Use of Goods and Services	27,057,058	54,670,820	54,670,820	54,670,820
27 - Social benefits [GFS]	752,883	1,693,300	1,693,300	1,693,300
31 - Non financial assets	38,962,990	76,338,660	76,338,660	76,338,660
00502 - Audit Operations	623,251,401	883,429,068	883,429,068	883,429,068
00502001 - Central Government Audits	98,386,439	159,237,958	159,237,958	159,237,958
21 - Compensation of Employees [GFS]	81,110,212	118,484,405	118,484,405	118,484,405
22 - Use of Goods and Services	17,276,226	40,753,553	40,753,553	40,753,553
00502002 - Local Government Audits	309,714,285	425,388,152	425,388,152	425,388,152
21 - Compensation of Employees [GFS]	289,838,412	399,557,005	399,557,005	399,557,005
22 - Use of Goods and Services	19,362,058	24,788,321	24,788,321	24,788,321
27 - Social benefits [GFS]	513,814	1,042,826	1,042,826	1,042,826
00502003 - Educational Institutions Audits	146,650,845	215,923,999	215,923,999	215,923,999
21 - Compensation of Employees [GFS]	136,243,087	196,361,743	196,361,743	196,361,743
22 - Use of Goods and Services	10,106,899	18,983,885	18,983,885	18,983,885
27 - Social benefits [GFS]	300,859	578,371	578,371	578,371
00502004 - Commercial Audits	29,058,571	43,254,993	43,254,993	43,254,993
21 - Compensation of Employees [GFS]	27,961,422	41,272,238	41,272,238	41,272,238
22 - Use of Goods and Services	1,043,070	1,882,877	1,882,877	1,882,877
27 - Social benefits [GFS]	54,079	99,878	99,878	99,878
00502005 - Special Audits	39,441,263	39,623,965	39,623,965	39,623,965
21 - Compensation of Employees [GFS]	27,237,232	38,187,272	38,187,272	38,187,272



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: 2025 | **Currency:** Ghana Cedi (GHS)

Full Year Budget

	2025	2026	2027	2028
22 - Use of Goods and Services	12,177,068	1,358,843	1,358,843	1,358,843
27 - Social benefits [GFS]	26,963	77,850	77,850	77,850

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 2023 are actual annual performance, whilst the data for 2024 are actual performance as of the end of December. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as of Dec.				
Issuing Audit Reports	Number of reports issued	13	19	20	13	13	13	13	13
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 received	5,000	1,004	2,000	3,567	4,000	4,000	4,000	4,000
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	2	2	2	2
Quality assurance reviews	Number of Quality assurance exercises undertaken	1	1	1	1	5	5	5	5



4. Budget Programme Operations and Projects

The table below 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 and Peacekeeping Missions abroad	Audit of 45 Ghana Missions and 7 Peacekeeping Missions Abroad
Public Accounts Committee meetings, Organization of Annual Accountability Lectures	
Participate in Supreme Audit Institution activities (AFROSAI, INTOSAI)	





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: 2025 | **Currency:** Ghana Cedi (GHS)

Full Year Budget

	2025	2026	2027	2028
00501 - Management and Administration	215,118,464	363,095,000	363,095,000	363,095,000
00501000 - Management and Administration	215,118,464	363,095,000	363,095,000	363,095,000
21 - Compensation of Employees [GFS]	148,345,533	230,392,220	230,392,220	230,392,220
22 - Use of Goods and Services	27,057,058	54,670,820	54,670,820	54,670,820
27 - Social benefits [GFS]	752,883	1,693,300	1,693,300	1,693,300
31 - Non financial assets	38,962,990	76,338,660	76,338,660	76,338,660

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 the 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 Metropolitan, Municipal and 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 Metropolitan, Municipal and District Assemblies, 92 Traditional Councils and 2,098 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: 2025 | **Currency:** Ghana Cedi (GHS)

Full Year Budget

	2025	2026	2027	2028
00502 - Audit Operations	623,251,401	883,429,068	883,429,068	883,429,068
00502001 - Central Government Audits	98,386,439	159,237,958	159,237,958	159,237,958
21 - Compensation of Employees [GFS]	81,110,212	118,484,405	118,484,405	118,484,405
22 - Use of Goods and Services	17,276,226	40,753,553	40,753,553	40,753,553
00502002 - Local Government Audits	309,714,285	425,388,152	425,388,152	425,388,152
21 - Compensation of Employees [GFS]	289,838,412	399,557,005	399,557,005	399,557,005
22 - Use of Goods and Services	19,362,058	24,788,321	24,788,321	24,788,321
27 - Social benefits [GFS]	513,814	1,042,826	1,042,826	1,042,826
00502003 - Educational Institutions Audits	146,650,845	215,923,999	215,923,999	215,923,999
21 - Compensation of Employees [GFS]	136,243,087	196,361,743	196,361,743	196,361,743
22 - Use of Goods and Services	10,106,899	18,983,885	18,983,885	18,983,885
27 - Social benefits [GFS]	300,859	578,371	578,371	578,371
00502004 - Commercial Audits	29,058,571	43,254,993	43,254,993	43,254,993
21 - Compensation of Employees [GFS]	27,961,422	41,272,238	41,272,238	41,272,238
22 - Use of Goods and Services	1,043,070	1,882,877	1,882,877	1,882,877
27 - Social benefits [GFS]	54,079	99,878	99,878	99,878
00502005 - Special Audits	39,441,263	39,623,965	39,623,965	39,623,965
21 - Compensation of Employees [GFS]	27,237,232	38,187,272	38,187,272	38,187,272
22 - Use of Goods and Services	12,177,068	1,358,843	1,358,843	1,358,843
27 - Social benefits [GFS]	26,963	77,850	77,850	77,850

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 below indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2023 are actual annual performance, whilst the data for 2024 are actual performance as of the end of December. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as at Dec.				
Delivery of Management Letters	Number of Management Letters issued to MDAs	566	434	519	243	500	500	500	500
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	40	40	45	40	40	45	45	45
Ghana Armed Forces Peacekeeping Audit	Number of Management letters issued	-	-	-	-	5	7	7	7



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: 2025 | **Currency:** Ghana Cedi (GHS)

Full Year Budget

	2025	2026	2027	2028
00502001 - Central Government Audits	98,386,439	159,237,958	159,237,958	159,237,958
21 - Compensation of Employees [GFS]	81,110,212	118,484,405	118,484,405	118,484,405
22 - Use of Goods and Services	17,276,226	40,753,553	40,753,553	40,753,553

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 the "hard to reach" areas.



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 2023 are actual annual performance, whilst the data for 2024 are actual performance as of the end of December. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as of Dec.				
Ashanti Region									
Audit of MMDAs	Number of Management letters issued	43	43	43	43	43	43	43	43
Audit of MDAs	Number of Management letters issued	676	662	704	656	722	722	722	722
Audit of Pre-Tertiary Institutions	Number of Management letters issued	156	142	166	167	175	175	175	175
Audit of Traditional Council	Number of Management letters issued	25	13	23	8	27	27	27	27
Volta Region									
Audit of MMDAs	Number of Management letters issued	18	18	18	18	18	18	18	18
Audit of MDAs	Number of Management letters issued	277	299	304	280	319	319	319	319
Audit of Pre-Tertiary Institutions	Number of Management letters issued	89	92	97	90	92	92	92	92
Audit of Traditional Council	Number of Management letters issued	10	5	10	1	9	9	9	9
Greater Accra Region									
Audit of MMDAs	Number of Management letters issued	29	29	29	29	29	29	29	29
Audit of MDAs	Number of Management letters issued	201	231	206	197	213	213	213	213
Audit of Pre-Tertiary Institutions	Number of Management letters issued	58	58	54	58	53	53	53	53
Audit of Traditional Council	Number of Management letters issued	5	3	6	2	13	13	13	13
Eastern Region									
Audit of MMDAs	Number of Management letters issued	33	33	33	33	33	33	33	33
Audit of MDAs	Number of Management letters issued	653	668	645	622	606	606	606	606
Audit of Pre-Tertiary Institutions	Number of Management letters issued	124	128	127	127	128	128	128	128
Audit of Traditional Council	Number of Management letters issued	12	10	12	5	8	8	8	8



Main Output	Output Indicator	Past years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as of Dec.				
Central Region									
Audit of MMDAs	Number of Management letters issued	22	22	22	22	22	22	22	22
Audit of MDAs	Number of Management letters issued	387	336	402	385	403	403	403	403
Audit of Pre-Tertiary Institutions	Number of Management letters issued	96	96	95	98	97	97	97	97
Audit of Traditional Council	Number of Management letters issued	28	14	28	5	31	31	31	31
Western Region									
Audit of MMDAs	Number of Management letters issued	14	14	14	14	14	14	14	14
Audit of MDAs	Number of Management letters issued	346	368	333	351	354	354	354	354
Audit of Pre-Tertiary Institutions	Number of Management letters issued	52	53	53	54	52	52	52	52
Audit of Traditional Council	Number of Management letters issued	16	12	17	7	15	15	15	15
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	167	211	218	223	207	207	207	207
Audit of Pre-Tertiary Institutions	Number of Management letters issued	23	27	24	24	24	24	24	24
Audit of Traditional Council	Number of Management letters issued	6	2	7	4	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 Auditors	
Validation of Financial Statements of the 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: 2025 | **Currency:** Ghana Cedi (GHS)

Full Year Budget

	2025	2026	2027	2028
00502002 - Local Government Audits	309,714,285	425,388,152	425,388,152	425,388,152
21 - Compensation of Employees [GFS]	289,838,412	399,557,005	399,557,005	399,557,005
22 - Use of Goods and Services	19,362,058	24,788,321	24,788,321	24,788,321
27 - Social benefits [GFS]	513,814	1,042,826	1,042,826	1,042,826

BUDGET SUB-PROGRAMME

SUMMARY OF 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 advise 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 assembly's financial statements comprising 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 of the consolidated report is submitted to the Auditor-General.

The funding source 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 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 below indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2023 are actual annual performance, whilst the data for 2024 are actual performance as of the end of December. The projections are the Service's estimate of future performance

Main Output	Output Indicator	Past years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as at Dec.				
Ahafo Region									
Audit of MMDAs	Number of Management letters issued	6	6	6	6	6	6	6	6
Audit of MDAs	Number of Management letters issued	132	113	122	124	127	127	127	127
Audit of Pre-Tertiary Institutions	Number of Management letters issued	27	25	27	26	27	27	27	27
Audit of Traditional Council	Number of Management letters issued	13	8	13	7	13	13	13	13
Bono Region									
Audit of MMDAs	Number of Management letters issued	12	12	12	12	12	12	12	12
Audit of MDAs	Number of Management letters issued	282	244	267	277	304	304	304	304
Audit of Pre-Tertiary Institutions	Number of Management letters issued	47	43	48	45	47	47	47	47
Audit of Traditional Council	Number of Management letters issued	15	3	10	3	10	10	10	10
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	267	207	261	205	278	278	278	278
Audit of Pre-Tertiary Institutions	Number of Management letters issued	36	35	37	34	37	37	37	37
Audit of Traditional Council	Number of Management letters issued	8	2	7	1	7	7	7	7
Oti 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	108	115	152	138	173	173	173	173
Audit of Pre-Tertiary Institutions	Number of Management letters issued	31	32	23	30	31	31	31	31



Main Output	Output Indicator	Past years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as at Dec.				
Audit of Traditional Council	Number of Management letters issued	2	1	3	3	3	3	3	3
Upper West 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	203	172	211	175	212	212	212	212
Audit of Pre-Tertiary Institutions	Number of Management letters issued	47	44	47	47	45	45	45	45
Audit of Traditional Council	Number of Management letters issued	14	7	12	7	14	14	14	14
Upper East Region									
Audit of MMDAs	Number of Management letters issued	15	15	15	15	15	15	15	15
Audit of MDAs	Number of Management letters issued	283	285	279	360	286	286	286	286
Audit of Pre-Tertiary Institutions	Number of Management letters issued	50	49	48	37	51	51	51	51
Audit of Traditional Council	Number of Management letters issued	17	15	18	12	19	19	19	19
Northern Region									
Audit of MMDAs	Number of Management letters issued	18	18	18	18	18	18	18	18
Audit of MDAs	Number of Management letters issued	373	357	381	501	397	397	397	397
Audit of Pre-Tertiary Institutions	Number of Management letters issued	41	41	49	74	49	49	49	49
Audit of Traditional Council	Number of Management letters issued	3	3	2	2	3	3	3	3
North East Region									
Audit of MMDAs	Number of Management letters issued	4	4	3	3	3	3	3	3
Audit of MDAs	Number of Management letters issued	57	42	60	19	88	88	88	88
Audit of Pre-Tertiary Institutions	Number of Management letters issued	11	11	11	3	13	13	13	13
Audit of Traditional Council	Number of Management letters issued	1	1	2	0	2	2	2	2
Savanah Region									
Audit of MMDAs	Number of Management letters issued	8	8	8	8	8	8	8	8
Audit of MDAs	Number of Management letters issued	119	106	146	8	141	141	141	141



Main Output	Output Indicator	Past years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as at Dec.				
	letters issued								
Audit of Pre-Tertiary Institutions	Number of Management letters issued	16	16	18	15	22	22	22	22
Audit of Traditional Council	Number of Management letters issued	2	1	2	0	2	2	2	2

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	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2025 | **Currency:** Ghana Cedi (GHS)

Full Year Budget

	2025	2026	2027	2028
00502003 - Educational Institutions Audits	146,650,845	215,923,999	215,923,999	215,923,999
21 - Compensation of Employees [GFS]	136,243,087	196,361,743	196,361,743	196,361,743
22 - Use of Goods and Services	10,106,899	18,983,885	18,983,885	18,983,885
27 - Social benefits [GFS]	300,859	578,371	578,371	578,371

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 2023 are actual annual performance, whilst the data for 2024 are actual performance as of the end of December. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as of Dec.				
Draft management reports issued by Direct Audit	Number of draft reports issued	88	82	88	82	88	88	88	88
Review of audited financial statements by the Review Audit	Number of financial statements reviewed	86	65	86	65	86	86	86	86
Draft management reports on Tertiary Institutions	Number of draft reports issued	10	10	10	10	10	10	10	10
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 en	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2025 | **Currency:** Ghana Cedi (GHS)

Full Year Budget

	2025	2026	2027	2028
00502004 - Commercial Audits	29,058,571	43,254,993	43,254,993	43,254,993
21 - Compensation of Employees [GFS]	27,961,422	41,272,238	41,272,238	41,272,238
22 - Use of Goods and Services	1,043,070	1,882,877	1,882,877	1,882,877
27 - Social benefits [GFS]	54,079	99,878	99,878	99,878

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 ascertains the economy, efficiency, and effectiveness of public institutions' use of resources 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 generated from 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 2023 are actual annual performance, whilst the data for 2024 are actual performance as of the end of December. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as at Dec.				
Issuance of Performance Audit reports	Number of reports issued	8	9	13	7	13	13	13	13
I.T audit reports issued	Number of reports issued	10	6	1	1	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: 2025 | **Currency:** Ghana Cedi (GHS)

Full Year Budget

	2025	2026	2027	2028
00502005 - Special Audits	39,441,263	39,623,965	39,623,965	39,623,965
21 - Compensation of Employees [GFS]	27,237,232	38,187,272	38,187,272	38,187,272
22 - Use of Goods and Services	12,177,068	1,358,843	1,358,843	1,358,843
27 - Social benefits [GFS]	26,963	77,850	77,850	77,850



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service
Year: 2025 | Currency: Ghana Cedi (GHS)
Full Year Budget

	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	710,735,897	83,780,978	38,962,990	833,479,865								4,890,000		4,890,000	838,369,865
00501 - Headquarters	148,345,533	22,919,941	38,962,990	210,228,464								4,890,000		4,890,000	215,118,464
0050101 - Auditor - Generals Secretariat	970,913	22,919,941		23,890,854								4,890,000		4,890,000	28,780,854
0050101001 - Auditor - Generals Office	970,913	22,919,941		23,890,854								4,890,000		4,890,000	28,780,854
0050102 - Finance and Administration	147,374,620		38,962,990	186,337,610											186,337,610
0050102001 - Administration	147,374,620		38,962,990	186,337,610											186,337,610
00502 - Commercial Audit	27,961,422	1,097,149		29,058,571											29,058,571
0050202 - Direct Audit	27,961,422	1,097,149		29,058,571											29,058,571
0050202001 - Direct Audit Office	27,961,422	1,097,149		29,058,571											29,058,571
00503 - Central Govt	81,110,212	17,276,226		98,386,439											98,386,439
0050303 - Other MDAs	81,110,212	17,276,226		98,386,439											98,386,439
0050303001 - Other MDAs Office	81,110,212	17,276,226		98,386,439											98,386,439
00504 - Regional, District Audits & EIDA	426,081,499	30,283,631		456,365,129											456,365,129
0050403 - EIDA Northern Zone	136,243,087	10,407,758		146,650,845											146,650,845
0050403001 - Northern Zone Secretariat	3,895,439	698,960		4,594,399											4,594,399
0050403002 - Bono	22,829,731	1,372,771		24,202,502											24,202,502
0050403003 - Ahafo	10,298,475	617,383		10,915,859											10,915,859
0050403004 - Bono East	13,825,616	853,973		14,679,589											14,679,589
0050403005 - Oti	9,958,477	1,436,928		11,395,405											11,395,405
0050403006 - Upper West	15,525,583	1,148,152		16,673,735											16,673,735
0050403007 - Upper East	18,165,291	1,584,760		19,750,050											19,750,050
0050403008 - Northern	30,188,551	1,462,850		31,651,401											31,651,401
0050403009 - North East	3,072,927	383,743		3,456,669											3,456,669
0050403010 - Savanna	8,482,998	848,239		9,331,236											9,331,236
0050404 - EIDA Southern Zone	289,838,412	19,875,872		309,714,285											309,714,285
0050404001 - Southern Zone Secretariat	5,113,178	588,500		5,701,678											5,701,678



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service
Year: 2025 | Currency: Ghana Cedi (GHS)
Full Year Budget

	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	66,837,791	2,860,346		69,698,137											69,698,137
0050404003 - Volta	32,216,246	2,055,721		34,271,967											34,271,967
0050404004 - Greater Accra	42,077,508	1,438,232		43,515,740											43,515,740
0050404005 - Eastern	57,673,998	2,592,935		60,266,932											60,266,932
0050404006 - Central	46,120,706	1,897,867		48,018,574											48,018,574
0050404007 - Western	26,860,059	1,760,655		28,620,714											28,620,714
0050404008 - Western North	12,938,925	6,681,616		19,620,542											19,620,542
00505 - Performance & Special Audit	27,237,232	12,204,031		39,441,263											39,441,263
0050501 - Special Funds	27,237,232	12,204,031		39,441,263											39,441,263
0050501001 - Special Funds-Special Funds Office	27,237,232	12,204,031		39,441,263											39,441,263

PUBLIC INVESTMENT PLAN (PIP) FOR ON-GOING PROJECTS FOR 2025

MDA: Audit Service

Funding Source: GoG

Budget Ceiling:

38,962,990

#	Code	Project	2025
1	0111001	Construction of Regional Office Block at Kumasi	2,319,721
2	0110001	Construction of Regional Office Block at Tamale	3,903,853

Note: The difference between the Annual Ceiling and the Total Allocation for Projects for the financial year is earmarked for Non infrastructure Capex. i.e. Vehicles, Computers, Furniture, etc

