

# MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) FOR 2025-2028



**OFFICE OF THE  
SPECIAL  
PROSECUTOR**



**PROGRAMME BASED  
BUDGET ESTIMATES  
FOR 2025**

**THEME:** Resetting The Economy For The Ghana We Want



## **OFFICE OF THE SPECIAL PROSECUTOR**

/2025 BUDGET ESTIMATES



The OSP MTEF PBB for 2025 is also available on the internet at:  
[www.mofep.gov.gh](http://www.mofep.gov.gh)

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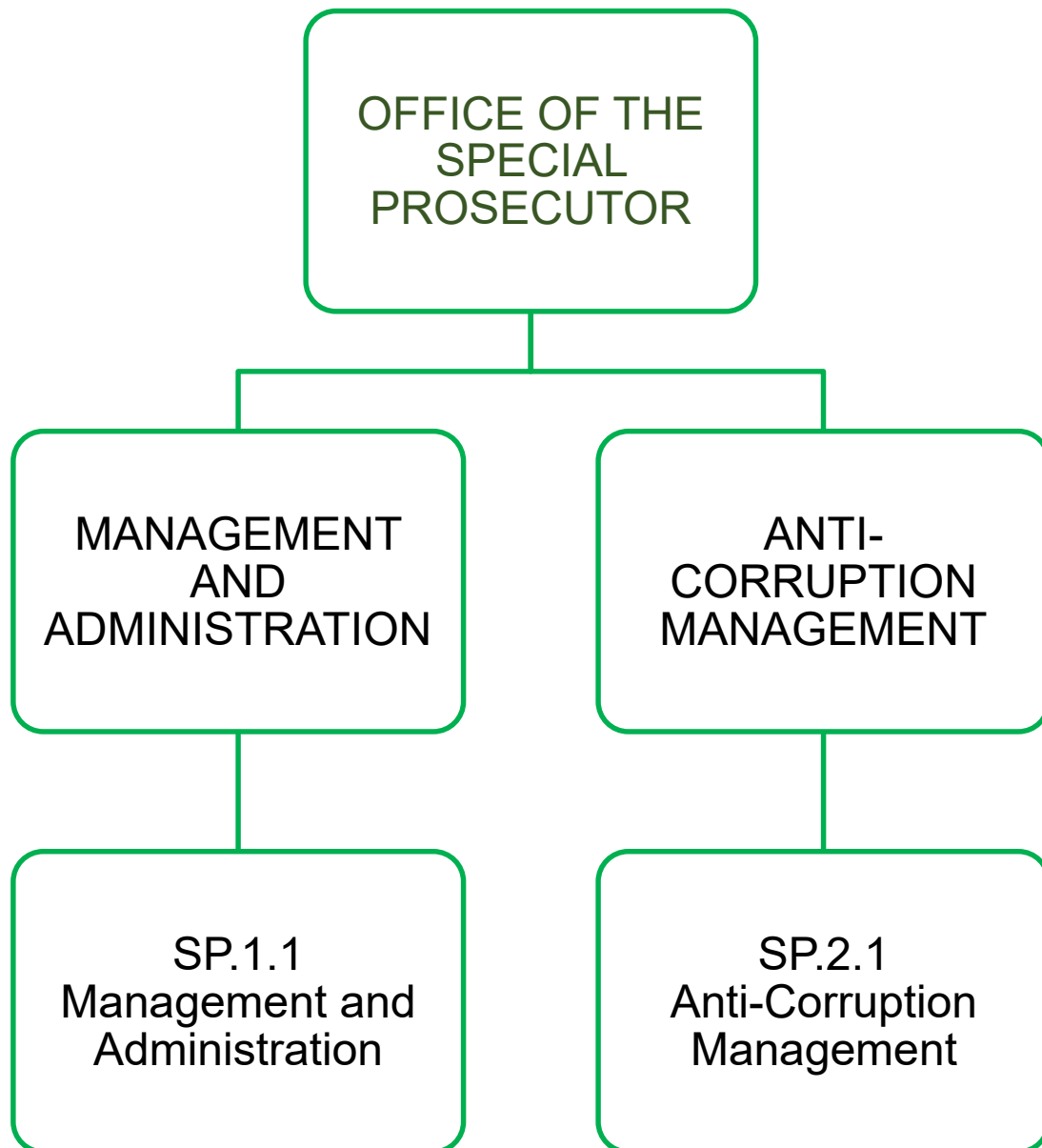
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## **PROGRAMME STRUCTURE - OFFICE OF THE SPECIAL PROSECUTOR**





# 1.5. Appropriation Bill

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

Entity: 078 - Office of the Special Prosecutor  
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	
07801 - Management and Adminstration	71,839,938	8,910,350		80,750,288											80,750,288
07801001 - Management and Adminstration	71,839,938	8,910,350		80,750,288											80,750,288
07802 - Anti Corruption Management		46,000,001	20,000,000	66,000,001											66,000,001
07802001 - Anti Corruption Management		46,000,001	20,000,000	66,000,001											66,000,001
Grand Total	71,839,938	54,910,351	20,000,000	146,750,289											146,750,289

## **PART A: STRATEGIC OVERVIEW OF THE OFFICE OF THE SPECIAL PROSECUTOR**

### **1. POLICY OBJECTIVES**

The NMTDPF contains one Policy Objective relevant to the Office of The Special Prosecutor. This is:

- Promote the fight against corruption and corruption-related offences, and such existing offences under enactments arising out of or consequent to corruption and public procurement offences

### **2. VISION**

Rendering corruption costly and unattractive in all its forms in the public and private sectors through sustained repression and suppression.

### **3. MISSION**

Investigating and prosecuting specific cases of alleged or suspected corruption and corruption-related offences; recovering the proceeds of corruption and corruption-related offences; and taking steps to prevent corruption.

### **4. CORE FUNCTIONS**

The core functions of the Office include the following:

- the investigation and prosecution of cases of alleged or suspected corruption and corruption related offences under the Public Procurement Act, 2003 (Act 663);
- investigation and prosecution of cases of alleged corruption and corruption related offences under the Criminal and Other Offences Act, 1960 (Act 29) involving public officers, politically exposed persons and persons in the private sector involved in the commission of the offence;
- investigation and prosecution of cases of alleged or suspected corruption and corruption related offences involving public officers, politically exposed persons and persons in the private sector involved in the commission of the offence under any other relevant law;
- recover and manage the proceeds of corruption;
- disseminate information gathered in the course of investigation to competent authorities and other persons the Office considers appropriate in connection with the offences specified in paragraphs (a) and (b);
- co-operate and coordinate with competent authorities and other relevant local and international agencies in furtherance of this Act;
- receive and investigate complaints from a person on a matter that involves or may involve corruption and corruption-related offences;
- receive and act on referrals of investigations of alleged corruption and corruption related offences by Parliament, the Auditor-General's Office, the Commission on Human Rights and Administrative Justice, the Economic and Organized Crime Office and any other public body; and
- perform any other functions connected with the objects of the Office.

## 5. POLICY OUTCOME INDICATORS AND TARGETS

Outcome Indicator Description	Unit of Measurement	Baseline		Latest Status		Target	
		Year	Value	Year	Value	Year	Value
Corruption Perception Index	Score in corruption perception (0 -highly corrupt to 100very clean)	2018	41	2024	42	2027	41
Increased corruption cases identified and referred to OSP	Number of Cases referred to OSP	2019	2	2023	3	2026	10

## 6. EXPENDITURE TRENDS FOR THE MEDIUM-TERM

The OSP was allocated **GHC149,005,669.00** in 2024. This is made up of **GHC68,899,999.00** for Compensation of Employees, **GHC32,735,670.00** for Goods and Services and **GHC47,370,000.00** for Capital Expenditure. As at the end of December 2024, an amount of **GHC62,565,344.70** representing 91% of the compensation budget of **GHC68,899,999.00** was released. Also, an amount of **GHC32,735,670.00** out of the budgeted figure of **GHC32,735,670.00** for Goods and Services was released. It constitutes 100% of the amount budgeted and released. The total amount of **GHC47,370,000.00** budgeted for Capital Expenditure for 2024 has also been released. In total, out of the total appropriated budget of **GHC149,005,669.00** for 2024, a total amount of **GHC142,671,014.70** was released. This constitutes 95.75% of the total allocation.

**Budget performance for the year under review as at 31<sup>st</sup> December, 2024 is summarized in the table below:**

Items	Approved Budget	Revised Budget	Releases	Actual Payments	% Budget Utilization
Compensation of Employees	68,899,999.00	68,899,999.00	62,565,344.70	62,565,344.70	90.81%
Goods and Services	32,735,670.00	32,735,670.00	32,735,670.00	32,735,670.00	100%
Assets (CAPEX)	47,370,000.00	47,370,000.00	47,370,000.00	47,370,000.00	100%
<b>Total</b>	<b>149,005,669.00</b>	<b>149,005,669.00</b>	<b>142,671,014.70</b>	<b>142,671,014.70</b>	<b>95.75%</b>



## **7. ACHIEVEMENTS IN 2024**

The following are some achievements of the office:

### **A. CONCLUDED INVESTIGATIONS**

Between January to December 2024, the Office concluded three high-profile investigations

#### **i. Cecilia Dapaah Case**

The findings indicate that the matter largely fell within the realm of suspected money laundering and structuring offences, and as a result, the OSP referred the case to the Economic and Organized Crime Office

#### **ii. Government Payroll Audit**

The Office released a comprehensive report on its first phase of a nationwide investigation into the Government of Ghana Payroll on 20 May 2024. This investigation saved an amount of GHS34.25 million for the 2024 financial year and future years where such monies would have been paid.

#### **iii. Airbus SE Case**

The Office concluded investigation into alleged bribery of high-ranking Ghanaian officials by Airbus SE, through intermediaries, in respect of the sale of military transport aircraft by Airbus SE to the Republic.

#### **iv. Charles Bissie**

The Office concluded investigation into allegations of the use of public office for profit against Charles Bissie, during his tenure as secretary to the erstwhile Inter-Ministerial Committee on Illegal Mining (IMCIM) arising from an investigative documentary titled “Galamsey Fraud”.

#### **v. Ghana Police Service**

The Office concluded investigations into suspected corruption and related offences regarding the recruitment exercise of Course 51 of Cadet Officers Training at Ghana Police Service.

#### **vi. Gaming Commission of Ghana**

The Office concluded investigation into suspected corruption and related offences in respect of the procurement and the award of a contract to TurfSport Ghana Limited by the Gaming Commission of Ghana.

### **B. ONGOING INVESTIGATIONS**

#### **i. Ghana Education Service**

The investigation covers a network of some staff of GES and middlemen suspected to be engaged in the use of public office for profit through the sale of appointment letters and employment to applicants.

**ii. Illegal Mining**

Investigation is ongoing into suspected corruption and related offences regarding illegal mining – referred to as Galamsey. The investigation targets officials of the Ministry of Lands and Natural Resources and the Forestry Commission, as well as the dissolved Inter-Ministerial Committee on Illegal Mining (IMCIM), focusing on their management of seized equipment and gold.

**iii. Strategic Mobilisation Ghana Limited/Ghana Revenue Authority**

Following a complaint from the Fourth Estate in 2023 alleging possible corruption and violations of the Public Procurement Act, the Office launched an investigation into the contractual agreements between Strategic Mobilisation Ghana Limited and the Ghana Revenue Authority

**iv. State Lands, Stool Lands, and other Vested lands**

The Office is investigating the appropriation, sale, and lease of state-owned lands and properties since 1993. This inquiry encompasses all lands and properties under the jurisdiction of the Lands Commission, the Ministry of Works and Housing, the State Housing Company, state-owned enterprises, and various other ministries and state agencies.

**v. National Cathedral Project: Probe into payments by former Finance Minister Kenneth Nana Yaw Ofori-Atta and others linked to procurement and construction activities is under review.**

**vii. Ministry of Health/Service Ghana Auto Group (The Ambulance Case):**

Investigation into a contract for the purchase and maintenance of 307 ambulances is progressing, focusing on procurement irregularities and related offences.

**viii. National Service Authority:**

Investigation targets corruption in recruitment processes and other administrative malpractices within the Authority.

**ix. Ghana Revenue Authority/Tata Consulting Services:**

Investigation into suspected corruption in the award and execution of a contract for implementing the Integrated Tax Administration System (ITAS) is ongoing.

**x. Illegal Mining Activities:**

Comprehensive investigation targets officials and entities implicated in "Galamsey," including Akonta Mining Limited and former members of the Inter-Ministerial Committee.

## **C. PROSECUTIONS**

The following are cases being prosecuted:

**i. The Republic v. Adjenim Boateng Adjei & Francis Kwaku Arhin**

The Former CEO of the Public Procurement Authority faces trial for eight counts of corruption, including using public office for profit.

**ii. The Republic v Sumaila Abdul Rahman, Stephen Yir-Eru Engmen, Patrick Seidu & Andrew Kuundaari**

The Former executives of the Northern Development Authority and A&QS Consortium Limited are on trial for 11 counts of procurement corruption.

**iii. The Republic v Alexander Kwabena Sarfo Kantanka**

The trial of the President's nominee for the position of Chief Executive of Juaben Municipal Assembly in the Ashanti Region is pending before the Criminal Division of the High Court, Kumasi. Mr. Sarfo-Kantanka has been charged with multiple counts of corruption in respect of a public election.

On 9 April 2024, the Court partially dismissed an application by Mr. Sarfo-Kantanka on a submission of no-case-to-answer. The Court held that the Republic had established a prima facie case against Mr. Sarfo-Kantanka in respect of three (3) of the charges. The Court ordered Mr. Sarfo-Kantanka to open his defence in respect of the three (3) charges.

The accused, implicated in corruption related to a public election, awaits judgment following procedural delays due to judicial reassignment.

## **D. ASSET RECOVERY**

There are a number of interim applications to confirm freezing and seizure of alleged tainted properties pending.

**i. The Republic vs. Yakubu Tahidu Court Case No. NR/TL/HC/CCIC/53/24 (Tamale High Court)**

Application for confirmation of freezing was granted by the Tamale High Court on 27 May 2024 for 4 months. Respondent to be paid half net salary monthly.

**ii. Office of the Special Prosecutor vs. Francis Asare Suit No. CR/0356/2024**

Motion on notice application for Confirmation of order of freezing suspected tainted properties filed on 21 June 2024 and pending at High Court 3, Criminal Division. Motion Ex parte for substituted service was granted on 22 July 2024 to be served on Respondent.

**iii. Office of the Special Prosecutor vs. Ibrahim Kofi Sessah and 2 Ors. Suit No. CR/0363/2024**

Motion on notice application for Confirmation of seizure of suspected tainted properties filed on 22 July 2024 pending at High Court 3, Criminal Division. Motion Ex parte for substituted service was granted on 22 July 2024. to be served on the 3rd Respondent.

**iv. Office of the Special Prosecutor vs. Anthony Gyasi Suit No. FT/0042/2024**

Motion Ex parte for substituted service was granted on 24 August 2024. Motion on notice application for Confirmation of seizure of suspected tainted properties filed on 29 July 2024 and pending at High Court 1, Financial Division.

**v. The Special Prosecutor vs Daniel Afful Suit No. D21/13/2025 C.R/001/2025**

Civil application moved and dealt with. Order for Disclosure of Account Details of Daniel Afful applied for by OSP and granted by the Court on 15 August 2024.

**vi. Saving and Recoveries**

The Office has traced and blocked a total of GHS 2,854,144.80 representing unearned salaries being paid to persons who are deceased, retired, vacated their posts, flagged as missing or whose whereabouts are unknown.

The blockade of the GHS 2,854,144.80 by the Office has saved the Republic an amount of GHS 34,249,737.6 which would have been paid to ghost workers on Government Payroll for 2024 and subsequent years if the amount has remained undetected.

**E. CORRUPTION PREVENTION**

The Office instituted the following key prevention initiatives:

- i. Youth against Corruption (YAC) Initiative**
- ii. Engagement with Religious Bodies**
- iii. Engagement with Professional Bodies**



## 2.6 Budget by Chart of Account

### 6.0- Programme, Sub-Programme and Natural Account Summary

**Entity:** 078 - Office of the Special Prosecutor

**Funding:** All Source of Funding

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

**Full Year Budget**

	2025	2026	2027	2028
<b>Programmes - Office of the Special Prosecutor</b>	<b>146,750,289</b>	<b>191,410,288</b>	<b>191,410,288</b>	<b>191,410,288</b>
<b>07801 - Management and Administration</b>	<b>80,750,288</b>	<b>110,410,287</b>	<b>110,410,287</b>	<b>110,410,287</b>
07801001 - Management and Administration	80,750,288	110,410,287	110,410,287	110,410,287
21 - Compensation of Employees [GFS]	71,839,938	101,768,885	101,768,885	101,768,885
22 - Use of Goods and Services	8,910,350	8,641,401	8,641,401	8,641,401
<b>07802 - Anti Corruption Management</b>	<b>66,000,001</b>	<b>81,000,001</b>	<b>81,000,001</b>	<b>81,000,001</b>
07802001 - Anti Corruption Management	66,000,001	81,000,001	81,000,001	81,000,001
28 - Other Expense	46,000,001	61,000,001	61,000,001	61,000,001
31 - Non financial assets	20,000,000	20,000,000	20,000,000	20,000,000

## **PART B: BUDGET PROGRAMME SUMMARY**

### **PROGRAMME 1: MANAGEMENT AND ADMINISTRATION**

#### **1. Budget Programme Objective**

The objective of this programme is to coordinate the formulation of policies and facilitate the implementation of the programmes of the office by providing the appropriate administrative support services to all other budget programmes

#### **2. Budget Programme Description**

The programme is executed through the following operations:

- Effective and efficient management of financial resources and timely annual reporting as contained in the new Public Financial Act 921
- Facilitate Training and development, recruitment and promotions, leave policy, welfare, discipline and job description
- To provide logistical support such as transport, estates, cleaning services, security, maintenance, stores management, and internal human resource management
- Carry out regular maintenance of assets of the office
- Manage the administrative machinery and financial activities of the office

The main source of funding of the programme is from the Government of Ghana (GoG).

### 3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the office measures the performance of this sub-Programme. The past data indicates actual performance whilst the projections are the office's estimate of future performance.

Main Outputs	Output Indicator	Past Years		Budget Year 2025	Projections		
		2023	2024		Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
Disseminate and respond to Official concerns and request	Number of working days used to respond	3	3	3	2	1	1
Organisation of Management meetings	Number of meetings held	50	50	48	50	50	50
Preparation and submission of Monthly Financial Reports	Financial Report prepared and submitted by	31 <sup>st</sup> March of the ensuing year	31 <sup>st</sup> March of the ensuing year	31 <sup>st</sup> March of the ensuing year	31 <sup>st</sup> March of the ensuing year	31 <sup>st</sup> March of the ensuing year	31 <sup>st</sup> March of the ensuing year
Recruit staff	Number of Staff recruited	249	30	0	50	30	50
Build capacity of Staff	Number of staff trained	150	200	200	230	251	251

### 4. Budget Sub-Programme Operations and Projects

The table lists the main operations and projects to be undertaken by the sub-Programme.

OPERATIONS	PROJECTS
Provide Administrative services to support the office	Retrofitting and Remodelling of Office
Provide needed services to the public	
Organize meetings with key stakeholders	
Training of Staff	



## 2.6 Budget by Chart of Account

### 6.0- Programme, Sub-Programme and Natural Account Summary

**Entity:** 078 - Office of the Special Prosecutor

**Funding:** All Source of Funding

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

**Full Year Budget**

	2025	2026	2027	2028
<b>07801 - Management and Administration</b>	<b>80,750,288</b>	<b>110,410,287</b>	<b>110,410,287</b>	<b>110,410,287</b>
07801001 - Management and Administration	80,750,288	110,410,287	110,410,287	110,410,287
21 - Compensation of Employees [GFS]	71,839,938	101,768,885	101,768,885	101,768,885
22 - Use of Goods and Services	8,910,350	8,641,401	8,641,401	8,641,401



## PROGRAMME 2: ANTI-CORRUPTION MANAGEMENT

### 1. Budget Programme Objectives

- To investigate and prosecute alleged corruption or suspected corruption or corruption and corruption-related offences
- Recover the proceeds of corruption
- Take steps to prevent corruption

### 2. Budget Programme Description

The Anti-Corruption Management programme exists to:

- investigate cases of alleged corruption and corruption related offences under the Criminal and Other Offences Act, 1960 (Act 29) involving public officers, politically exposed persons and persons in the private sector involved in the commission of the offence.
- investigate and prosecute cases of alleged or suspected corruption and corruption related offences involving public officers, politically exposed persons and persons in the private sector involved in the commission of the offence under any other relevant law
- receive and investigate complaints from a person on a matter that involves or may involve corruption and corruption-related offences and;
- receive and act on referrals of investigations of alleged corruption and corruption related offences by Parliament, the Auditor-General's Office, the Commission on Human Rights and Administrative Justice, the Economic and Organized Crime Office and any other public body

### 3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the office measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the office's estimate of future performance.

Main Outputs	Output Indicator	Past Years			Budget Year 2025	Projections	
		2023	2024 Target	2024 Actual		Indicative Year 2026	Indicative Year 2027
Investigations Carried out	Volume of Complaints Received	33	50	10	50	55	60
	Number of Investigations Initiated	19	30	27	40	45	50
	Number of Investigations Finalised	4	40	2	40	45	50
	Number of Special Reports Published	3	4	4	5	10	15

Main Outputs	Output Indicator	Past Years			Budget Year 2025	Projections	
		2023	2024 Target	2024 Actual		Indicative Year 2026	Indicative Year 2027
Prosecutions	Number of Prosecution Initiated	2	2	0	5	5	5
	Number of interim Orders / Processes	6	10	10	15	20	25
	Number of Pending Civil Cases	1	0	1	1	1	1
Recoveries made from cases prosecuted	Value of assets recoveries	0	5m	2.8m	5m	10m	5m
	Number of assets Confiscated	0	10	4	10	15	10
	Amount saved (Value of money to state through OSP intervention)	0	30m	Over 34m	50 m	80 m	60m
	Suspended Transactions	383m	300m	0	300m	500 m	300m
Anti-corruption prevention measures	Number of people reached with anti-corruption sensitization: In-person	1500	5000	6,665	10,000	15000	2000
	Number of people reached with anti-corruption sensitization: Traditional Media	4M	5M	4M	5M	8M	12M
	Number of people reached with anti-corruption sensitization: Traditional Media	500000	3M	2M	5M	8M	12M
	Number of outreach programmes/conferences organized to educate the public	0	10	18	15	20	25

#### 4. Budget Sub-Programme Operations and Projects

The table lists the main operations and projects to be undertaken by the sub-Programme.

OPERATIONS	PROJECTS
Promotion of Anti-corruption	Construction of Male and Female Holding Cells



## 2.6 Budget by Chart of Account

### 6.0- Programme, Sub-Programme and Natural Account Summary

**Entity:** 078 - Office of the Special Prosecutor

**Funding:** All Source of Funding

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

**Full Year Budget**

	2025	2026	2027	2028
<b>07802 - Anti Corruption Management</b>	<b>66,000,001</b>	<b>81,000,001</b>	<b>81,000,001</b>	<b>81,000,001</b>
07802001 - Anti Corruption Management	66,000,001	81,000,001	81,000,001	81,000,001
28 - Other Expense	46,000,001	61,000,001	61,000,001	61,000,001
31 - Non financial assets	20,000,000	20,000,000	20,000,000	20,000,000



# 1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 078 - Office of the Special Prosecutor  
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	
078 - Office of the Special Prosecutor	71,839,938	54,910,351	20,000,000	146,750,289											146,750,289
07801 - Headquarters	71,839,938	54,910,351	20,000,000	146,750,289											146,750,289
0780101 - General Administration and Finance	71,839,938	54,910,351	20,000,000	146,750,289											146,750,289
0780101001 - General Administration and Finance	71,839,938	54,910,351	20,000,000	146,750,289											146,750,289