



REPUBLIC OF GHANA

**MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)  
FOR 2021-2024**

**AUDIT SERVICE**

**PROGRAMME BASED BUDGET ESTIMATES  
For 2021**



*Transforming Ghana Beyond Aid*



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## Contents

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PART A: STRATEGIC OVERVIEW OF THE AUDIT SERVICE.....	3
1. NATIONAL MEDIUM-TERM DEVELOPMENT POLICY OBJECTIVES.....	3
2. GOAL.....	3
3. CORE FUNCTIONS.....	3
4. POLICY OUTCOME INDICATORS AND TARGETS.....	3
5. EXPENDITURE TRENDS FOR THE MEDIUM –TERM.....	4
6. KEY ACHIEVEMENTS FOR 2020 -Non-Financial Performance.....	6
PART B: BUDGET PROGRAMME SUMMARY.....	10
PROGRAMME 1: MANAGEMENT AND ADMINISTRATION.....	10
PROGRAMME 2 AUDIT OPERATIONS.....	16





## 1.5. Appropriation Bill

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

Entity: 005 - Audit Service

Year: 2021 | Currency: Ghanaian Cedi (GHS)

2021 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	*Error: Invalid report object*	Goods and Services	31 - Non financial assets	Total		
00501 - Management and Administration	71,758,148	18,330,020	14,250,000	104,338,168							34,545,377	15,171,089	49,716,466	154,054,634	
00501000 - Management and Administration	71,758,148	18,330,020	14,250,000	104,338,168							34,545,377	15,171,089	49,716,466	154,054,634	
00502 - Audit Operations	284,540,503	33,419,980	3,000,000	320,960,483								6,652,356	6,652,356	327,612,839	
00502001 - Central Government Audits	51,780,694	1,284,184	3,000,000	56,064,878								6,652,356	6,652,356	62,717,234	
00502002 - Local Government Audits	104,858,018	20,209,854		125,067,872										125,067,872	
00502003 - Educational Institutions Audits	98,389,117	9,841,368		108,230,485										108,230,485	
00502004 - Commercial Audits	11,340,949	828,244		12,169,193										12,169,193	
00502005 - Special Audits	18,171,725	1,256,330		19,428,055										19,428,055	
<b>Grand Total</b>	<b>356,298,651</b>	<b>51,750,000</b>	<b>17,250,000</b>	<b>425,298,651</b>							<b>34,545,377</b>	<b>21,823,445</b>	<b>56,368,822</b>	<b>481,667,473</b>	

## PART A: STRATEGIC OVERVIEW OF THE AUDIT SERVICE

### 1. NATIONAL MEDIUM-TERM DEVELOPMENT POLICY OBJECTIVES

The National Medium-Term Development Policy Framework contains two (2) Policy Objectives that are relevant to the Audit Service. These 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;
- Monitor the use and management of all public funds and report to Parliament. This covers constitutional, statutory and any other body or organization established by an Act of Parliament; and
- 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 range of audits specified under the Auditor- General's mandate	Percentage coverage of audits entities	2013	70%	2019	87%	2021	87%
Implement the provision in the Constitution on Disallowance and Surcharge	Report on disallowance and surcharge	2013	-	2019	1	2021	1
Declaration of Assets and Liabilities by public officers	Number of declarations	-	-	2019	1,562	2021	5,000



## 5. EXPENDITURE TRENDS FOR THE MEDIUM –TERM

The Service experienced significant improvement in funding requirements in 2018, 2019 and 2020 financial years. The expenditure trend for the years 2018, 2019 and 2020 are as below:

YEAR	2018			2019			2020		
Item of Expenditure	Approved	Cash Received	Variance	Approved	Cash Received	Variance	Approved	Cash Received	Variance
Compensation	218,416,854	196,556,637	21,860,217	267,000,000	220,225,017	46,774,983	329,906,158	280,060,623	49,845,535
Goods and Services	35,119,810	32,925,796	2,194,014	35,119,810	27,240,286	7,879,524	45,000,000	37,454,593	7,545,407
CAPEX	10,900,000	6,227,128	4,672,872	5,000,000	0	5,000,000	15,000,000	2,584,728	12,415,272
<b>Sub-Total (GOG)</b>	<b>264,436,664</b>	<b>235,709,561</b>	<b>28,727,103</b>	<b>307,119,810</b>	<b>247,465,303</b>	<b>59,654,507</b>	<b>389,906,158</b>	<b>320,099,948</b>	<b>69,806,214</b>
<b>Donor (KFW)</b>									
Goods and Services	2,874,600	646,125	2,228,475	2,113,137	0	2,113,137			
CAPEX	11,498,400	-	11,498,400	7,215,000	0	7,215,000	5,718,700	0	5,718,700
<b>Sub-Total (KFW)</b>	<b>14,373,000</b>	<b>646,125</b>	<b>13,726,875</b>	<b>9,328,137</b>		<b>9,328,137</b>	<b>5,718,700</b>	<b>0</b>	<b>5,718,700</b>
<b>Other Sources:</b>									
Validation of salary									
PFM-Funds	3,525,000	3,525,000	-		0				
<b>Sub-Total (Others)</b>	<b>3,525,000</b>	<b>3,525,000</b>	<b>-</b>		<b>0</b>				
<b>Grand-Total (GOG+Donor+Others)</b>	<b>282,334,664</b>	<b>239,880,686</b>	<b>42,453,978</b>	<b>316,447,974</b>	<b>247,465,303</b>	<b>68,982,644</b>	<b>395,624,858</b>	<b>320,099,948</b>	<b>75,524,914</b>



## Financial Performance Funding For 2020 Activities

In relation to funding, a total of GH¢395,624,858 was approved for the operations of the Service for 2020. This is made up of GH¢389.9m from GoG and GH¢5.72 from KFW loan.

The Service has expended a total amount of **GH¢320m** for the period of January to December 2020 out of a total of **GH¢327.9m Warrants received**.

Release of funding for our operational activities in the form of Goods and Services has not been too regular as compared to the previous three years so as to enable the Auditor-General meet its mandate of submitting his reports to Parliament by 30<sup>th</sup> June. This has been compounded by the prevalence of the COVID-19 Pandemic.

As at December, 2020 an amount of **GH¢280m out of GH¢329m has been disbursed under Compensation of Employees whilst GH¢37.4m for Goods and Services** has so far been spent out of an approved budget of **GH¢45m meant for our operational activities**.

Unfortunately, funding for Capital Expenditure has continued to pose a big challenge to the Service as funds are not released. Although, a total amount of **GH¢9.7m** has been issued by Ministry of Finance as warrants for various CAPEX activities out of an approved budget of **GH¢17.5m**, actual cash received was **GH¢2.6m** as at end of the year.

### *Financial performance for 2020*

CLASSIFICATION	2020 BUDGET APPROPRIATED (a)	Cumulative Releases as at Dec., 2020 (b)	ACTUAL PAYMENT ©	VARIANCE (a-b)	% VARIANCE
Compensation	329,906,158.00	280,060,623	280,060,623	49,845,535	15.1
Goods and Services	45,000,000.00	38,117,835	37,454,593	7,545,407	16.7
CAPEX	15,000,000.00	9,750,000	2,584,728	12,415,272	91.7
<b>Sub-Total (GOG)</b>	<b>389,906,158.00</b>	<b>327,928,458</b>	<b>320,099,948</b>	<b>69,806,214</b>	17.9
<b>Donor Funds:</b>					
Goods and Services					
CAPEX	5,718,700			5,718,700	100
<b>Sub-Total (Donor)</b>					
PFM					
<b>Sub-Total (Other Sources)</b>					
<b>Grand-Total (GOG+Donor+Other Sources)</b>	<b>395,624,858</b>	<b>327,928,458</b>	<b>320,099,948</b>	<b>75,524,914</b>	<b>19.1</b>



## Budget Projection for the Medium-Term 2021-2024

It is projected that an amount of **GH¢481,667,473** will be needed for the financial year ending 31 December 2021 and **GH¢552,643,834**, **GH¢606,340,220** and **GH¢689,011,370** for the financial years ending 2022, 2023 and 2024 respectively.

Summary of Expenditure Estimates by Budget Programme, Economic Classification and Projects

Expenditure By Budget Programme	2021	2022	2023	2024
	Indicative	Indicative	Indicative	Indicative
	GHC	GHC	GHC	GHC
BP1 Management and Administration	172,289,905	180,654,594	156,543,770	171,796,100
BP2 Audit Operations	309,377,568	363,989,240	449,796,450	517,215,270
<b>Total Expenditure</b>	<b>481,667,473</b>	<b>552,643,834</b>	<b>606,340,220</b>	<b>689,011,370</b>
Expenditure by Economic Classification	2021	2022	2023	2024
	Budget	Indicative	Indicative	
	GHC	GHC	GHC	GHC
<b>Current Expenditure</b>				
1. Compensation of Employees	356,298,651	389,700,270	475,570,900	535,650,370
2. Use of Goods and Services	51,750,000	61,479,000	73,500,800	84,840,000
3. Capital Expenditure	17,250,000	25,750,000	30,925,000	35,000,000
<b>Total Expenditure (GOG)</b>	<b>425,298,651</b>	<b>476,929,270</b>	<b>579,996,700</b>	<b>665,490,370</b>
<b>Donor Funds</b>				
Goods and Services (USA)	34,195,253			
Capital Expenditure (KFW)	22,173,569	75,714,114	26,343,520	23,521,000
<b>Sub-Total (Donor)</b>	<b>56,368,822</b>	<b>75,714,114</b>	<b>26,343,520</b>	<b>23,521,000</b>
<b>Total Expenditure (GOG &amp; KFW)</b>	<b>481,667,473</b>	<b>552,643,834</b>	<b>606,340,220</b>	<b>689,011,370</b>

## 6. KEY ACHIEVEMENTS FOR 2020 -Non-Financial Performance

### PLANNED AND EXECUTED AUDITS FOR 2020

**Audits for 2020** – The Service completed 4,256 audits out of the planned audits 5,456 representing 78% of planned audits for 2020. The audits were executed in adherence to the covid-19 protocols hence our inability to meet the mandatory deadline in the submission of our reports to Parliament.

We are however unable to audit the accounts of all the 52 Ghana Missions abroad and have also cancelled all the international activities including AFROSAI-E and INTOSAE of which budgetary allocations were made but we did not access the funds due to the prevalence of the COVID-19 pandemic.

The under listed are the reports for the audits for the financial year ended 31<sup>st</sup> December, 2019 that have been completed and issued to Parliament in 2020.



- Auditor-General's report on Public Accounts of Ghana (MDAs).
- Auditor-General's report on Public Accounts of Ghana (Consolidated Fund).
- Auditor-General's report on Public Accounts of Ghana – Pre-University Educational Institutions.
- Auditor-General's report on Public Accounts of Ghana – Tertiary Universities and Polytechnics.
- Auditor-General's Annual report on Public Accounts of District Assemblies (IGF)
- Auditor-General's Annual report on the Management and utilisation of the DACF and earmarked funds for the District Assemblies.
- The Service has also undertaken a number of special audits and four reports have been issued to Parliament. These are:
  - Report of the auditor-general on the management of petroleum funds for the period 1 January 2018 to 31 December 2018.
  - Performance Audit Report of the Auditor-General on the Sustainability of Sports Stadia in Ghana.
  - Performance audit report of the auditor-general on selected road works in Ghana
    - Tetteh Quarshie to Madina road,
    - Ayamfuri to new Obuase road; and
    - The Bolgatanga, Bawku to Polimakom road among others.

The irregularities identified in the audit reports were attributed to the failure of management of the audited entities to put in place effective internal control measures. Infractions identified include:

Cash management, procurement, payroll, contract administration, tax collections, non-payment of outstanding loans, among others, amounting to over GHC8.8 billion.

These notwithstanding, there have been some marginal improvements in internal controls.

### Summary of Irregularities

Audit Reports	Irregularity Identified - GHC
Ministries, Departments and Agencies	3,008,187,888
Management and Utilization of District Assemblies Common Fund (DACF) and Other Funds	124,829,190
Public Boards and Corporations	5,468,398,431
Internally Generated Funds (District Assemblies)	19,534,612
Technical Universities and Polytechnics	170,614,484
Pre-University Educational Institutions	23,492,458
<b>GRAND TOTAL (Audit reports and Special audits)</b>	<b>8,815,057,063</b>





The details of planned and audits executed in 2020 are in the table below:

<b>Audit Area</b>	<b>Planned Audits</b>	<b>Number of Audits Executed</b>
Central Government Audits/MDAs	4,170	3,080
Metropolitan, Municipal and District Assemblies	258	258
Pre-Tertiary Educational Institutions	664	700
Tertiary Educational Institutions	15	14
Audit of Ghana Missions Abroad	52	0
Value for Money Audits	6	4
Public Boards and Corporations	80	72
Sub-vented and Non-Governmental Organisations	50	45
Traditional Councils	161	87
<b>Total</b>	<b>5,456</b>	<b>4,256</b>





## 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: 2021 | Currency: GH Cedi

V\_2021\_Full\_year

	2021	2022	2023	2024
<b>All Programmes</b>	<b>481,667,473</b>	<b>523,171,987</b>	<b>528,258,577</b>	<b>528,258,577</b>
<b>00501 - Management and Administration</b>	<b>154,054,634</b>	<b>188,071,689</b>	<b>190,303,408</b>	<b>190,303,408</b>
00501000 - Management and Administration	154,054,634	188,071,689	190,303,408	190,303,408
21 - Compensation of employees [GFS]	71,758,148	93,758,148	93,758,148	93,758,148
22 - Use of goods and services	52,419,397	55,493,347	55,493,347	55,493,347
27 - Social benefits [GFS]	456,000	456,000	456,000	456,000
31 - Non financial assets	29,421,089	38,364,194	40,595,913	40,595,913
<b>00502 - Audit Operations</b>	<b>327,612,839</b>	<b>335,100,298</b>	<b>337,955,170</b>	<b>337,955,170</b>
00502001 - Central Government Audits	62,717,234	65,717,234	65,717,234	65,717,234
21 - Compensation of employees [GFS]	51,780,694	54,780,694	54,780,694	54,780,694
22 - Use of goods and services	1,146,059	1,146,059	1,146,059	1,146,059
27 - Social benefits [GFS]	138,125	138,125	138,125	138,125
31 - Non financial assets	9,652,356	9,652,356	9,652,356	9,652,356
00502002 - Local Government Audits	125,067,872	126,314,082	127,741,518	127,741,518
21 - Compensation of employees [GFS]	104,858,018	106,104,228	107,531,664	107,531,664
22 - Use of goods and services	19,757,537	19,757,537	19,757,537	19,757,537
27 - Social benefits [GFS]	452,317	452,317	452,317	452,317
00502003 - Educational Institutions Audits	108,230,485	109,471,734	110,899,170	110,899,170
21 - Compensation of employees [GFS]	98,389,117	99,630,366	101,057,802	101,057,802
22 - Use of goods and services	9,401,051	9,401,051	9,401,051	9,401,051
27 - Social benefits [GFS]	440,317	440,317	440,317	440,317
00502004 - Commercial Audits	12,169,193	14,169,193	14,169,193	14,169,193
21 - Compensation of employees [GFS]	11,340,949	13,340,949	13,340,949	13,340,949



## 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:** 2021 | **Currency:** GH Cedi

**V\_2021\_Full\_year**

	2021	2022	2023	2024
22 - Use of goods and services	793,244	793,244	793,244	793,244
27 - Social benefits [GFS]	35,000	35,000	35,000	35,000
<b>00502005 - Special Audits</b>	<b>19,428,055</b>	<b>19,428,055</b>	<b>19,428,055</b>	<b>19,428,055</b>
21 - Compensation of employees [GFS]	18,171,725	18,171,725	18,171,725	18,171,725
22 - Use of goods and services	1,213,354	1,213,354	1,213,354	1,213,354
27 - Social benefits [GFS]	42,976	42,976	42,976	42,976

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

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

#### **1. Budget Programme Objectives**

- To formulate policies with regards to 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**

The Audit Service Board and Auditor-General's Secretariat, Human Resource, Training, Procurement and Estate, Transport and Security, Budget, Accounts, Internal Audit, Information Technology (IT) Technical, Integrated Personnel Payroll Data (IPPD), Planning, Research, Monitoring & Evaluation (PRME), Legal Department and Public Relations (PR) are responsible for delivering the programme.

The programme is executed through the following operations:

- 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, preparing and submitting audit reports to Parliament;
- Carrying out risk assessment 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 reports sent to Parliament and prepare the activity reports of the Service;
- Provision of services such as budgeting, procurement and accounting for GoG and donor funds received;
- Reporting on the financial operations in accordance with 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 experience staff with accounting and auditing background 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 and Surcharge.
- The Legal Department also administers the Asset Declaration regime.



The Service collaborates with the Office of The President, Parliament and Attorney - General's Department and other stakeholders including Civil Society Organizations in carrying out its functions. The main sources of funding are from GoG and Development Partners.

### 3. Budget Programme Results Statement

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

Main Outputs	Output Indicator	Past years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
Issuing audit Reports	Number of reports issued	8	16	18	20	22	24
Implement the provision on Disallowance and Surcharge	Issuing of report on disallowance and surcharge.	-	1	1	1	1	1
Roll-out Training on the use of FAM & CAM	Follow-up reports issued by	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
Quality assurance reviews	Number of quality assurance exercises undertaken	1	1	1	1	1	1



Main Outputs	Output Indicator	Past years		Projection			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
Organization of Budget workshop and sensitization on non-financial performance information audits for all institution	Budget Estimate produced by	Sept. 30	Sept. 30	Sept. 30	Sept. 30	Sept. 30	Sept. 30
Updating of quality assurance policies	Quality assurance manual reviewed by	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
Organization of internal and external peer reviews on the operations of the Service	Number of Peer review report issued	1	1	1	1	1	1
Review human resource policies and scheme of service	Human resource policy handbook reviewed by	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
Establish annual operation and work/activity plans	Revision of the corporate plan and report issued by	Aug. 31	Aug. 31	Aug. 31	Aug. 31	Aug. 31	Aug. 31
Staff training and development	Number of staff trained in new auditing methodology	500	500	520	560	580	600
Enhancement of operations of the Audit Services	Delivery of reports by	June 30	June 30	June 30	June 30	June 30	June 30
Preparation of financial reports	Financial reports prepared by	March 31	March 31	March 31	March 31	March 31	March 31
Update of assets register	Assets register updated by	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
Development of procurement plan	Procurement plan developed by	Jan. 31	Jan. 31	Jan. 31	Jan. 31	Jan. 31	Jan. 31
Recruitment/replacement	Number of staff recruited/replaced	107	234	260	250	200	234



Main Outputs	Output Indicator	Past years		Projection			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
Participation in Supreme Audit Institutions activities	Delivery of report on AFROSAI-E and INTOSAI by	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
Comprehensive audit of Ghana Missions abroad	Delivery of reports by	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31

#### 4. Budget Programme Operations and Projects

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

Operations	Projects
Roll-out Training in the use of the Financial/Compliance Audit Manuals	Provision of computers to 200 field Staff
Training in Oil and Gas Revenue Audit locally & abroad, IOM Audits	Provision of conducive working environment for staff to enhance their independence in the execution of the Auditor-General's mandate i.e. construction of offices & bungalows, Purchase of vehicles and audit tools.
Sensitization of Stakeholders Workshops on accountability and NACAP Action plans	
Leadership, Management and in-house Training	
Offering of specialized support services	
Participation in Supreme Audit Institution activities abroad (AFROSAI, INTOSAI)	
Organization of Budget workshops and measurement of non-financial performance	Same as 2 above
Train staff in methodology for the audit of controls of the GIFMIS system	Same as 2 above
Information gathering and sensitization on Disallowance, Surcharge	Same as 2 above
Collation of NOTES to the Auditor-General's report and finalization of Draft report to Parliament	Same as 2 above
Other Administrative Support	Same as 2 above



Operations	Projects
Roll-out Training in the use of the Financial/Compliance Audit Manuals	Provision of computers to 200 field Staff
Training in Oil and Gas Revenue Audit locally & abroad, IOM Audits	Provision of conducive working environment for staff to enhance their independence in the execution of the Auditor-General's mandate i.e. construction of offices & bungalows, Purchase of vehicles and audit tools.
Sensitization of Stakeholders Workshops on accountability and NACAP Action plans	
Leadership, Management and in-house Training	
Offering of specialized support services	
Audit of 52 Ghana Missions Abroad	
Counterpart Funding for Donor funded Projects	
Board activities	Same as 2 above
Establish annual operational plan and review of corporate plan	
Building the capacity of operational staff on the Public Financial Management Regulations (L.I. 2378)	Same as 2 above
Internal and external peer review activities	Same as 2 above
Develop appropriate audit plan to audit 52 Ghana Missions abroad	
Roll-out training on the use of FAM, CAM, ITAM, PAM & OAAP	Same as 2 above
Organize Leadership, Management and in-house training as well as Quality assurance	Same as 2 above
Hosting of AFROSAI-E Strategic Review & Governance Board Meeting	Same as 2 above
Special Audit Reviews that may have to be carried out in the national interest	Same as 2 above
Public Accounts Committee meetings, Organization of Annual Accountability Lectures and End of year durbar	Same as 2 above





## 2.7. Budget by Chart of Account

### 7- MDA Sub-Programme and Natural Account Summary

**Entity:** 005 - Audit Service

**Funding:** All Source of Funding

**Year:** 2021 | **Currency:** GH Cedi

**V\_2021\_Full\_year**

	2021	2022	2023	2024
<b>00501 - Management and Administration</b>	<b>154,054,634</b>	<b>188,071,689</b>	<b>190,303,408</b>	<b>190,303,408</b>
00501000 - Management and Administration	154,054,634	188,071,689	190,303,408	190,303,408
21 - Compensation of employees [GFS]	71,758,148	93,758,148	93,758,148	93,758,148
22 - Use of goods and services	52,419,397	55,493,347	55,493,347	55,493,347
27 - Social benefits [GFS]	456,000	456,000	456,000	456,000
31 - Non financial assets	29,421,089	38,364,194	40,595,913	40,595,913

# **BUDGET PROGRAMME SUMMARY**

## **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 are responsible for the above exercise. These are Central Government Audit Department (CGAD), Commercial Audit Department (CAD), Educational Institutions Department (EID), District Assemblies Department (DAD), 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 Central Government including Parliament and the Courts. The Department is also responsible for the audit of the Multi Donor Budget Support funds received by Government from Development Partners;
- Educational Institutions Audit Department – responsible for the audit of more than 600 pre-university educational institutions;
- District Assemblies Audit Department - responsible for the audit of 270 District Assemblies and 263 Traditional Councils as well as over 5,000 regional and district offices of MDAs;
- Commercial Audit Department (CAD) – conducts financial audits on non-commercial statutory boards and corporations including the 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 Foreign Exchange Receipts and Payments of the Bank of Ghana; and
- Performance and Special Audit Department (PSAD) – responsible for performance, forensic, environmental and IT audits as well as Procurement and Special Funds audits.

These operational programmes are made up of five sub-programmes: Central Government Audits; Local Government Audits; Educational Institutions Audits; Commercial Audits Performance & Special Audits.



## 2.7. Budget by Chart of Account

### 7- MDA Sub-Programme and Natural Account Summary

**Entity:** 005 - Audit Service

**Funding:** All Source of Funding

**Year:** 2021 | **Currency:** GH Cedi

**V\_2021\_Full\_year**

	2021	2022	2023	2024
<b>00502 - Audit Operations</b>	<b>327,612,839</b>	<b>335,100,298</b>	<b>337,955,170</b>	<b>337,955,170</b>
<b>00502001 - Central Government Audits</b>	<b>62,717,234</b>	<b>65,717,234</b>	<b>65,717,234</b>	<b>65,717,234</b>
21 - Compensation of employees [GFS]	51,780,694	54,780,694	54,780,694	54,780,694
22 - Use of goods and services	1,146,059	1,146,059	1,146,059	1,146,059
27 - Social benefits [GFS]	138,125	138,125	138,125	138,125
31 - Non financial assets	9,652,356	9,652,356	9,652,356	9,652,356
<b>00502002 - Local Government Audits</b>	<b>125,067,872</b>	<b>126,314,082</b>	<b>127,741,518</b>	<b>127,741,518</b>
21 - Compensation of employees [GFS]	104,858,018	106,104,228	107,531,664	107,531,664
22 - Use of goods and services	19,757,537	19,757,537	19,757,537	19,757,537
27 - Social benefits [GFS]	452,317	452,317	452,317	452,317
<b>00502003 - Educational Institutions Audits</b>	<b>108,230,485</b>	<b>109,471,734</b>	<b>110,899,170</b>	<b>110,899,170</b>
21 - Compensation of employees [GFS]	98,389,117	99,630,366	101,057,802	101,057,802
22 - Use of goods and services	9,401,051	9,401,051	9,401,051	9,401,051
27 - Social benefits [GFS]	440,317	440,317	440,317	440,317
<b>00502004 - Commercial Audits</b>	<b>12,169,193</b>	<b>14,169,193</b>	<b>14,169,193</b>	<b>14,169,193</b>
21 - Compensation of employees [GFS]	11,340,949	13,340,949	13,340,949	13,340,949
22 - Use of goods and services	793,244	793,244	793,244	793,244
27 - Social benefits [GFS]	35,000	35,000	35,000	35,000
<b>00502005 - Special Audits</b>	<b>19,428,055</b>	<b>19,428,055</b>	<b>19,428,055</b>	<b>19,428,055</b>
21 - Compensation of employees [GFS]	18,171,725	18,171,725	18,171,725	18,171,725
22 - Use of goods and services	1,213,354	1,213,354	1,213,354	1,213,354
27 - Social benefits [GFS]	42,976	42,976	42,976	42,976

# **BUDGET SUB-PROGRAMME SUMMARY**

## **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 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 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 have been accounted for and paid in full into the Special Account in London.
- To report on consolidated Fund, the Accounts of Foreign Missions, and Ministries, Departments and Agencies of Central Government and other statutory funds.

#### **2. Budget Sub-Programme Description**

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

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

The risk and system based audit techniques are employed to ensure that:

- Transactions have accurately been recorded;
- Financial statements have been prepared in accordance 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 Auditee fulfills 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, its indicators and projections by which the Service measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Service's estimate of future performance.

Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
Delivery of Management Letters.	Management Letters issued to the MDAs in the Country	215	215	270	270	270	270
Auditor-General's Draft Report	Submission of Draft report on the consolidated fund to A-G by	May 31	May 31	May 31	May 31	May 31	May 31
	Submission of Draft report on the MDAs to A-G by	May 31	May 31	May 31	May 31	May 31	May 31
	Submission of Draft report on multi Donor Budget Support (MDBS) funded audits to A-G by	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
Comprehensive Audit on the Public expenditure 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:** 2021 | **Currency:** Ghanaian Cedi (GHS)

**2021 Full Year Budget**

	2021	2022	2023	2024
00502001 - Central Government Audits	62,717,234	65,717,234	65,717,234	65,717,234
21 - Compensation of employees [GFS]	51,780,694	54,780,694	54,780,694	54,780,694
22 - Use of goods and services	1,146,059	1,146,059	1,146,059	1,146,059
27 - Social benefits [GFS]	138,125	138,125	138,125	138,125
31 - Non financial assets	9,652,356	9,652,356	9,652,356	9,652,356

# **BUDGET SUB-PROGRAMME SUMMARY**

## **PROGRAMME 2: AUDIT OPERATIONS**

### **SUB-PROGRAMME 2.2: Local Government Audits**

#### **1. Budget Sub-Programme Objectives**

To collate draft reports into Auditor-General's report from the Regions and Districts 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), Pre-tertiary Educational Institutions and Traditional Councils.

To review interim audit reports issued by Regional and District Audits and advise the relevant Auditees on significant issues in the report.

#### **2. Budget Sub-Programme Description**

Audit staff in all 16 Regions and 71 Districts, audit the Assemblies' financial statements which comprise IGF, DDF, Traditional Councils, DACF and other Statutory Funds. Recommendations are given with regards to 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.

Source of funding is mainly from GoG but in few instances some DPs assist the Service in carrying out this mandate.



### 3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year
Final review of the interim reports issued from Assemblies	Number of interim reports reviewed	216	254	270	270	270	270
Audit of MDA Agencies	Number of reports	1,800	2,800	3,853	3,853	3,860	3,860
Submission of management letters of Traditional Councils	Number of audits conducted and reports issued	5	50	65	128	132	135

Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>Ashanti Region</b>							
Audit of MMDAs	Number of Management letters issued	30	33	44	43	44	45
Audit of MDA Agencies	Number of Management letters issued	275	290	608	655	670	675
Audit of Traditional Councils	Number of Management letters issued	5	5	25	25	25	25





Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>Northern Region</b>							
Audit of MMDAs	Number of Management letters issued	16	16	19	19	20	21
Audit of MDA Agencies	Number of Management letters issued	250	255	285	290	295	295
Audit of Traditional Councils	Number of Management letters issued	4	4	1	2	3	7
<b>Volta Region</b>							
Audit of MMDAs	Number of Management letters issued	17	17	20	20	21	22
Audit of MDA Agencies	Number of Management letters issued	185	180	232	257	260	265
Audit of Traditional Councils	Number of Management letters issued	5	5	12	13	14	15
<b>Upper East</b>							
Audit of MMDAs	Number of Management letters issued	13	13	15	16	17	18
Audit of MDA Agencies	Number of Management letters issued	170	180	240	242	245	250
Audit of Traditional Councils	Number of Management letters issued	5	5	12	13	14	15



Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>Bono Region</b>							
Audit of MMDAs	Number of Management letters issued	12	13	13	15	16	17
Audit of MDA Agencies	Number of Management letters issued	242	253	275	277	280	285
Audit of Traditional Councils	Number of Management letters issued	5	5	17	18	19	20
<b>Greater Accra Region</b>							
Audit of MMDAs	Number of Management letters issued	16	16	33	33	34	35
Audit of MDA	Number of Management letters issued	146	150	217	230	235	240
Audit of Traditional Councils	Number of Management letters issued	5	5	9	11	12	13
<b>Central Region</b>							
Audit of MMDAs	Number of Management letters issued	20	20	21	22	23	25
Audit of MDA Agencies	Number of Management letters issued	198	200	356	360	365	370
Audit of Traditional Councils	Number of Management letters issued	5	5	23	24	25	26



Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>Western Region</b>							
Audit of MMDAs	Number of Management letters issued	7	7	17	10	11	12
Audit of MDA Agencies	Number of Management letters issued	100	100	250	110	115	120
Audit of Traditional Councils	Number of Management letters issued	5	5	5	5	5	5
<b>Eastern Region</b>							
Audit of MMDAs	Number of Management letters issued	26	26	33	33	33	33
Audit of MDA Agencies	Number of Management letters issued	200	210	585	590	595	598
Audit of Traditional Councils	Number of Management letters issued	5	5	9	8	8	8

<b>Upper West Region</b>							
Audit of MMDAs	Number of Management letters issued	11	11	11	12	13	14
Audit of MDA Agencies	Number of Management letters issued	120	145	150	150	155	160
Audit of Traditional Councils	Number of Management letters issued	4	4	4	4	4	4



Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>OTI Region</b>							
Audit of MMDAs	Number of Management letters issued	6	6	7	7	8	9
Audit of MDA Agencies	Number of Management letters issued	70	75	87	91	91	91
Audit of Traditional Councils	Number of Management letters issued	1	1	1	1	1	1
<b>Savana Region</b>							
Audit of MMDAs	Number of Management letters issued	8	8	8	9	10	11
Audit of MDA Agencies	Number of Management letters issued	120	125	133	135	140	145
Audit of Traditional Councils	Number of Management letters issued	2	2	2	2	2	2
<b>North East Region</b>							
Audit of MMDAs	Number of Management letters issued	3	3	3	3	3	3
Audit of MDA Agencies	Number of Management letters issued	10	11	15	16	17	18
Audit of Traditional Councils	Number of Management letters issued	1	1	1	1	1	1



<b>Western North</b>							
Audit of MMDAs	Number of Management letters issued	9	9	9	12	13	14
Audit of MDA Agencies	Number of Management letters issued	120	145	105	185	190	195
Audit of Traditional Councils	Number of Management letters issued	5	5	5	8	9	10
<b>Bono East</b>							
Audit of MMDAs	Number of Management letters issued	11	11	11	12	13	14
Audit of MDA Agencies	Number of Management letters issued	120	145	220	223	235	240
Audit of Traditional Councils	Number of Management letters issued	5	5	10	12	13	14
<b>Ahafo Region</b>							
Audit of MMDAs	Number of Management letters issued	5	5	6	6	7	7
Audit of MDA Agencies	Number of Management letters issued	85	90	95	96	97	98
Audit of Traditional Councils	Number of Management letters issued	5	5	11	11	12	13



#### 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:** 2021 | **Currency:** Ghanaian Cedi (GHS)

**2021 Full Year Budget**

	2021	2022	2023	2024
00502002 - Local Government Audits	125,067,872	126,314,082	127,741,518	127,741,518
21 - Compensation of employees [GFS]	104,858,018	106,104,228	107,531,664	107,531,664
22 - Use of goods and services	19,757,537	19,757,537	19,757,537	19,757,537
27 - Social benefits [GFS]	452,317	452,317	452,317	452,317

# **BUDGET SUB-PROGRAMME SUMMARY**

## **PROGRAMME 2: AUDIT OPERATIONS**

### **SUB-PROGRAMME 2.1: Educational Institutions Audits**

#### **1. Budget Sub-Programme Objectives**

- To collate draft reports into A-G's report from the Regions and Districts in respect of Tertiary and Pre- Tertiary Educational Institutions.
- To review interim audit reports issued by Regional and District Auditors on Tertiary and Pre-Tertiary Educational Institutions and advise the relevant Auditees on significant issues in the report.

#### **2. Budget Sub-Programme Description**

Audit staff in all 16 Regions and 71 Districts, audit the financial statements of all public Tertiary and Pre- Tertiary Educational Institutions and issue both management letters and Audit Opinions. Recommendations are given with regards to the weaknesses in the operations of these institutions. Management letters submitted by the Regions and Districts are reviewed and a draft consolidated report is submitted to the Auditor-General.

The major challenges include lack of adequate staff, logistics and funds for the audits. Additionally, funds from the GoG always delay. Source of funding is mainly from GoG but in few instances some DPs assist the Service in carrying out this mandate.





### 3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
Review of interim reports issued from the audit of Tertiary Educational Institutions	Number of interim reports reviewed	10	10	17	17	17	17
Audit of Vocational	Number of reports issued	95	97	107	110	112	115
Submission of management letters on Colleges of Education	Number of audits conducted and reports issued	85	92	116	118	120	122
Audit of Pre-tertiary Educational Institutions	Number of Management letters issued	485	600	645	647	650	655
<b>Ashanti Region</b>							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	80	100	114	117	119	120
Audit of Vocational Institutions	Number of Management letters issued	8	8	8	9	10	12
Audit of Special Schools	Number of Management letters issued	3	3	4	4	4	4
Audit of Colleges of Education	Number of Management letters issued	20	20	21	21	21	23
<b>Northern Region</b>							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	20	20	30	30	30	30
Audit of Vocational Institutions	Number of Management letters issued	5	5	7	8	9	9



Audit of Special Schools	Number of Management letters issued	2	2	2	2	2	2
Audit of Colleges of Education	Number of Management letters issued	8	8	10	10	10	10

Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>Volta Region</b>							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	50	55	75	79	80	81
Audit of Vocational Institutions	Number of Management letters issued	5	5	10	10	10	10
Audit of Special Schools	Number of Management letters issued	2	3	3	3	3	3
Audit of Colleges of Education	Number of Management letters	2	2	9	9	10	10
<b>Upper East Region</b>							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	45	45	87	87	87	87
Audit of Vocational	Number of Management letters issued	4	4	12	12	12	12
Audit of Special Schools	Number of Management letters issued	0	0	5	5	5	5
Audit of Colleges of Education	Number of Management letters issued	13	13	13	13	13	13
<b>Bono Region</b>							
Audit of Pre-Tertiary Educational	Number of Management letters issued	30	32	40	40	40	41



Audit of Vocational Institutions	Number of Management letters issued	3	3	3	3	3	3
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	8	8	10	10	10	10

Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>OTI Region</b>							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	10	10	17	17	18	19
Audit of Vocational Institutions	Number of Management letters issued	0	0	2	2	2	2
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	2	2	3	3	3	3
<b>Greater Accra Region</b>							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	40	40	46	47	48	49
Audit of Vocational Institutions	Number of Management letters issued	3	3	8	8	8	8
Audit of Special Schools	Number of Management letters issued	3	3	3	3	4	4
Audit of Colleges of Education	Number of Management letters issued	2	2	2	2	2	2



Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>Central Region</b>							
Audit of Pre-Tertiary Educational	Number of Management letters issued	60	60	69	69	70	70
Audit of Vocational Institution	Number of Management letters issued	5	5	8	8	9	9
Audit of Special Schools	Number of Management letters issued	1	1	1	1	1	1
Audit of Colleges of Education	Number of Management letters issued	5	5	9	9	9	9
<b>Savana Region</b>							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	8	10	13	13	13	13
Audit of Vocational Institutions	Number of Management letters issued	0	0	0	0	0	0
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	2	2	3	3	4	5
<b>Eastern Region</b>							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	70	75	87	89	90	90
Audit of Vocational Institutions	Number of Management letters issued	10	10	12	12	13	13
Audit of Special Schools	Number of Management letters issued	3	3	5	5	6	8
Audit of Colleges of Education	Number of Management letters issued	10	10	13	13	13	14



Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>Upper West Region</b>							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	20	22	29	29	30	30
Audit of Vocational Institutions	Number of Management letters issued	4	4	5	5	5	5
Audit of Special Schools	Number of Management letters issued	2	2	2	2	2	3
Audit of Colleges of Education	Number of Management letters issued	5	7	12	12	12	13

Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>North East</b>							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	3	3	6	6	6	7
Audit of Vocational Institutions	Number of Management letters issued	1	1	1	1	1	1
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	1	1	2	2	2	2



Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>Western North Region</b>							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	12	12	16	16	16	17
Audit of Vocational Institutions	Number of Management letters issued	0	0	0	0	0	0
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	3	3	3	3	3	4
<b>Bono East Region</b>							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	20	20	27	27	27	27
Audit of Vocational Institutions	Number of Management letters issued	2	2	2	2	3	3
Audit of Special Schools	Number of Management letters issued	1	1	1	1	1	1
Audit of Colleges of Education	Number of Management letters issued	2	2	5	5	6	6
<b>Ahafo</b>							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	7	8	11	11	11	12
Audit of Vocational Institutions	Number of Management letters issued	2	2	2	2	2	2
Audit of Special Schools	Number of Management letters issued	1	1	1	1	1	1
Audit of Colleges of Education	Number of Management letters issued	2	3	5	5	5	6



Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
<b>Western</b>							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	30	30	35	35	35	36
Audit of Vocational Institutions	Number of Management letters issued	6	6	8	8	8	9
Audit of Special Schools	Number of Management letters issued	1	2	3	3	3	3
Audit of Colleges of Education	Number of Management letters issued	2	3	6	6	6	6

Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
Final review and consolidation of the interim reports on Schools, MDAs and MMDAs audited	Number of interim reports reviewed	2,000	2,000	3,800	3,820	3,850	3,870



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

The table lists the main Operations and Projects to be undertaken

Operations	Projects
Consolidation of draft reports on Schools, MDAs, Traditional Councils and MMDAs.	
Validation of financial statement of the audited entities	
Issuing draft reports to the Auditor-General	







## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 005 - Audit Service

**Funding:** All Source of Funding

**Year:** 2021 | **Currency:** Ghanaian Cedi (GHS)

**2021 Full Year Budget**

	2021	2022	2023	2024
00502003 - Educational Institutions Audits	108,230,485	109,471,734	110,899,170	110,899,170
21 - Compensation of employees [GFS]	98,389,117	99,630,366	101,057,802	101,057,802
22 - Use of goods and services	9,401,051	9,401,051	9,401,051	9,401,051
27 - Social benefits [GFS]	440,317	440,317	440,317	440,317

# **BUDGET SUB-PROGRAMME SUMMARY**

## **PROGRAMME: AUDIT OPERATIONS**

### **SUB-PROGRAMME 2.4: Commercial Audit**

#### **1. Budget Sub-Programme Objectives**

- To audit State Owned Enterprises, Public Boards and Corporations, the Foreign Exchange Receipts and Payments of Bank of Ghana, Tertiary 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 conducts the following operations:

- Financial audits of 43 sub-vented organizations including 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 of management reports to the Auditees;
- The review of 85 audit reports submitted to the Auditor-General by contracted audit firms; and
- Issue of draft notes on management reports to the Auditor General.

Challenges faced are inadequate office equipment and office space.



### 3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
Draft management Reports Issued by Direct Audit	Number of draft report issued	45	45	52	53	55	55
Audited Financial statements Reviewed	Number of Statements Reviewed	50	50	63	64	67	70
Draft report for AG's Reports on Bank of Ghana forex receipts and payments	Draft report Issued by	May 31	May 31	May 31	May 31	May 31	May 31
Draft report for AG's Reports from Direct Audit	Draft report Issued by	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 at 30th June and 31st December	
Review of financial statements submitted by 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:** 2021 | **Currency:** Ghanaian Cedi (GHS)

**2021 Full Year Budget**

	2021	2022	2023	2024
00502004 - Commercial Audits	12,169,193	14,169,193	14,169,193	14,169,193
21 - Compensation of employees [GFS]	11,340,949	13,340,949	13,340,949	13,340,949
22 - Use of goods and services	793,244	793,244	793,244	793,244
27 - Social benefits [GFS]	35,000	35,000	35,000	35,000

# BUDGET SUB-PROGRAMME SUMMARY

## PROGRAMME: AUDIT OPERATIONS

### SUB-PROGRAMME 2.5: Performance And Special Audits

#### 1. Budget Sub-Programme Objective

To ensure improved utilization of public resources

#### 2. Budget Sub-Programme Description

The Performance Audit Department conducts the operations of this sub-program. They 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 Department 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 audit in order 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, its indicators and projections by which the Service measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Service's estimate of future performance.

Main Outputs	Output Indicator	Past Years		Projections			
		2019	2020	Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
Performance audit reports issued.	Number of reports issued	3	6	6	6	6	6
I.T audit reports issued.	Number of reports issued	8	9	10	10	10	10





## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 005 - Audit Service

**Funding:** All Source of Funding

**Year:** 2021 | **Currency:** Ghanaian Cedi (GHS)

**2021 Full Year Budget**

	2021	2022	2023	2024
00502005 - Special Audits	19,428,055	19,428,055	19,428,055	19,428,055
21 - Compensation of employees [GFS]	18,171,725	18,171,725	18,171,725	18,171,725
22 - Use of goods and services	1,213,354	1,213,354	1,213,354	1,213,354
27 - Social benefits [GFS]	42,976	42,976	42,976	42,976



# 1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service  
 Year: 2021 | Currency: GH Cedi  
 2021 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	
<b>005 - Audit Service</b>	<b>356,298,651</b>	<b>51,750,000</b>	<b>17,250,000</b>	<b>425,298,651</b>								<b>34,545,377</b>	<b>21,823,445</b>	<b>56,368,822</b>	<b>481,667,473</b>
<b>00501 - Finance and Administration</b>	<b>86,962,524</b>	<b>18,330,020</b>	<b>17,250,000</b>	<b>122,542,544</b>								<b>34,545,377</b>	<b>21,823,445</b>	<b>56,368,822</b>	<b>178,911,366</b>
<b>0050101 - Auditor Generals Secretariat</b>	54,825,687	15,852,430	12,937,500	83,615,617								34,545,377	21,823,445	56,368,822	139,984,439
0050101001 - Auditor Generals Office	54,825,687	15,852,430	12,937,500	83,615,617								34,545,377	21,823,445	56,368,822	139,984,439
<b>0050102 - Finance and Administration</b>	31,874,552	2,477,590	4,312,500	38,664,642											38,664,642
0050102001 - Administration	31,874,552	2,477,590	4,312,500	38,664,642											38,664,642
<b>0050103 - Internal Audit</b>	68,953			68,953											68,953
0050103001 - Internal Audit Office	68,953			68,953											68,953
<b>0050104 - Finance</b>	177,904			177,904											177,904
0050104001 - Finance Office	177,904			177,904											177,904
<b>0050105 - Training &amp; HR Development</b>	15,428			15,428											15,428
0050105001 - Training & HR Development Office	15,428			15,428											15,428
<b>00502 - Commercial Audit</b>	<b>11,340,949</b>	<b>828,244</b>		<b>12,169,193</b>											<b>12,169,193</b>
<b>0050201 - Review Audit</b>		89,699		89,699											89,699
0050201001 - Review Audit Office		89,699		89,699											89,699
<b>0050202 - Direct Audit</b>	11,340,949	738,545		12,079,494											12,079,494
0050202001 - Direct Audit Office	11,340,949	738,545		12,079,494											12,079,494
<b>00503 - Central Govt</b>	<b>37,184,013</b>	<b>1,284,184</b>		<b>38,468,197</b>											<b>38,468,197</b>
<b>0050303 - Other MDAs</b>	37,184,013	1,284,184		38,468,197											38,468,197
0050303001 - Other MDAs Office	37,184,013	1,284,184		38,468,197											38,468,197
<b>00504 - Regional, District Audits &amp; EIDA</b>	<b>202,639,440</b>	<b>30,051,222</b>		<b>232,690,662</b>											<b>232,690,662</b>
<b>0050401 - EIDA Secretariat</b>	4,887,199	913,604		5,800,803											5,800,803
0050401001 - EIDA Secretariat Office	4,887,199	913,604		5,800,803											5,800,803
<b>0050402 - Regions</b>	197,752,241	29,137,618		226,889,859											226,889,859
0050402001 - Greater Accra		1,596,650		1,596,650											1,596,650
0050402002 - Volta	15,646,840	2,072,810		17,719,650											17,719,650



## 1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service  
 Year: 2021 | Currency: GH Cedi  
 2021 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	
0050402003 - Eastern	23,772,207	3,227,990		27,000,197											27,000,197
0050402004 - Central	23,392,096	2,555,658		25,947,754											25,947,754
0050402005 - Western	13,898,072	2,038,066		15,936,138											15,936,138
0050402006 - Ashanti	29,560,466	3,534,694		33,095,160											33,095,160
0050402007 - Brong Ahafo	12,163,612	1,911,221		14,074,833											14,074,833
0050402008 - Northern	14,512,710	1,845,685		16,358,395											16,358,395
0050402009 - Upper East	10,669,417	2,020,550		12,689,967											12,689,967
0050402010 - Upper West	7,802,035	1,556,299		9,358,334											9,358,334
0050402011 - Oti	4,814,389	992,455		5,806,844											5,806,844
0050402012 - Bono East	7,196,672	1,494,516		8,691,188											8,691,188
0050402013 - Ahafo	4,418,330	933,218		5,351,548											5,351,548
0050402014 - Savannah	4,674,180	1,053,292		5,727,472											5,727,472
0050402015 - North East	1,959,405	555,600		2,515,005											2,515,005
0050402016 - Western North	6,592,241	1,236,788		7,829,029											7,829,029
0050402017 - Greater Accra Region	16,679,569	512,126		17,191,695											17,191,695
<b>00505 - Performance &amp; Special Audit</b>	<b>18,171,725</b>	<b>1,256,330</b>		<b>19,428,055</b>											<b>19,428,055</b>
<b>0050501 - Special Funds</b>	<b>17,764,278</b>	<b>1,120,329</b>		<b>18,884,607</b>											<b>18,884,607</b>
0050501001 - Special Funds-Special Funds Office	17,764,278	1,120,329		18,884,607											18,884,607
<b>0050502 - IT Audit</b>	<b>407,447</b>	<b>136,001</b>		<b>543,448</b>											<b>543,448</b>
0050502001 - IT Audit Office	407,447	136,001		543,448											543,448



## PUBLIC INVESTMENT PLAN (PIP) FOR ON-GOING PROJECTS FOR THE MTEF (2021-2024) - GH¢

**MDA: Audit Service**

**Funding Source: GoG**

**Budget Ceiling:**

**17,250,000.00    18,837,000.00    19,439,784.00    21,228,244.13**

			Allotment Based on the MTEF (2021-2024)			
#	Code	Contract	2021	2022	2023	2024
1	0110001	Const. of Regional Office Block at Tamale	3,000,000.00	2,104,094.11	-	-
2	0110003	Const. of District Office Block at Winneba	47,722.00	-	-	-
3	0111001	Const. of Regional Office Block at Kumasi	5,000,000.00	5,998,376.60	-	-
4	0110006	Const. of District Office Block at Tumu	397,093.00	-	-	-
5	0110005	Const. of District Office Block at Kete Krachi	475,707.64	-	-	-
6	0110004	Const. of District Office Block at Agona Ashanti	276,450.36	-	-	-
7	0110009	Const. of District Office Block at Tarkwa	-	137,684.40	-	-
8	0110007	Completion of District Office Block at Tema	-	325,649.26	-	-
9	0110006	Const. of District Office Block at Tumu	-	51,423.92	-	-
10	0110010	Const. of Fence Wall and Security Booth at Gushegu	-	97,386.00	-	-
11	0110008	ompletion of District Office Block at Atebubu	-	85,611.00	-	-

**PUBLIC INVESTMENT PLAN (PIP) FOR ON-GOING PROJECTS FOR THE MTEF (2021-2024) - GH¢**

**MDA: Audit Service**

**Funding Source: GoG**

**Budget Ceiling:**

**17,250,000.00    18,837,000.00    19,439,784.00    21,228,244.13**

				Allotment Based on the MTEF (2021-2024)			
#	Code	Contract	2021	2022	2023	2024	

*This data does not include Non-Infrastructure CAPEX. I.e. Vehicles, Computers, etc*

**PUBLIC INVESTMENT PLAN (PIP) FOR ON-GOING PROJECTS FOR THE MTEF (2021-2024) - GH¢**

**MDA: Audit Service**

**Funding Source: DP**

**Budget Ceiling:**

**22,173,568.87      18,757,335.07      -      -**

				Allotment Based on the MTEF (2021-2024)			
#	Code	Contract	Funding	2021	2022	2023	2024
1	0116001	Const. of 22 Dist and 3 Regnl Offices for the Ghana Audit Svc (GAS)	Government of the Fed. Rep. of Germany	22,173,568.87	18,757,335.07	-	-



REPUBLIC OF GHANA

📍 Finance Drive, Ministries-Accra 📠 Digital Address: GA - 144-2024 📧 MB40, Accra - Ghana  
☎ +233 302-747-197 ✉ info@mofep.gov.gh 🌐 mofep.gov.gh 📺 📱 @ministryoffinanceghana

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