



# MEDIUM-TERM EXPENDITURE FRAMEWORK (MTEF) FOR 2026-2029

PROGRAMME BASED  
BUDGET ESTIMATES FOR 2026

  
AUDIT SERVICE





**Republic of Ghana**

***MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)  
FOR 2026-2029***

***AUDIT SERVICE***

***PROGRAMME-BASED BUDGET ESTIMATES  
FOR 2026***

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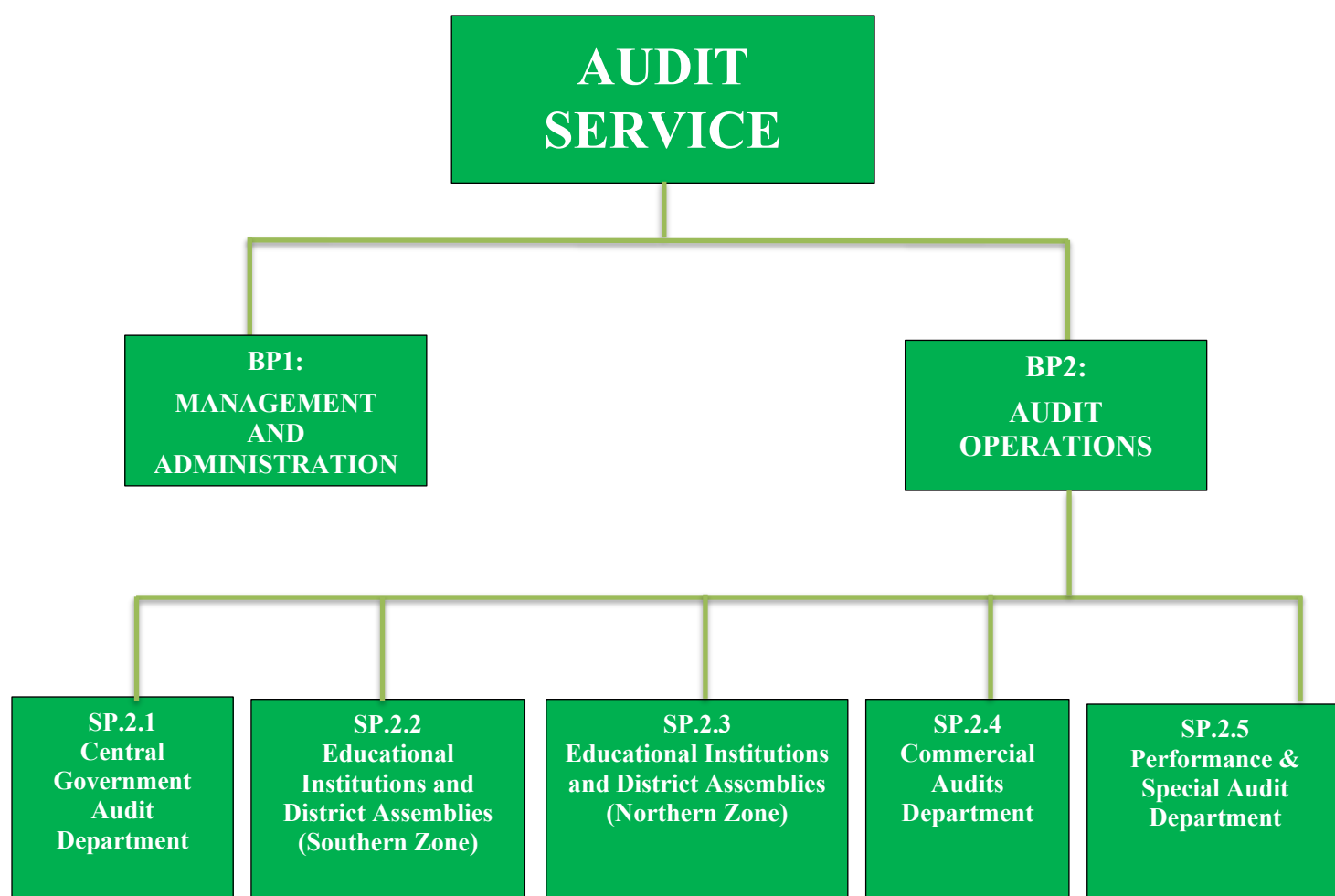
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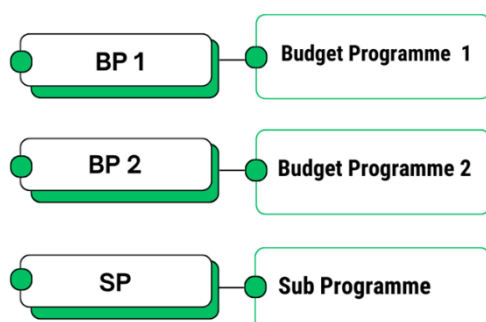
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## PROGRAMME STRUCTURE – AUDIT SERVICE



### LEGEND / KEY





# 1.5. Appropriation Bill

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

Entity: 005 - Audit Service  
Year: FY26 | Currency: Ghana Cedi (GHS)  
Version 1

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	31 - Non financial assets	Total	Compensation of employees	Goods and Services	31 - Non financial assets	Total	Statutory	ABFA	Others	Goods and Services	31 - Non financial assets	Total	
00501 - Management and Administration	67,703,535	40,405,085	33,271,782	141,380,402											141,380,402
00501000 - Management and Administration	67,703,535	40,405,085	33,271,782	141,380,402											141,380,402
00502 - Audit Operations	709,168,054	53,375,893	4,000,000	766,543,947											766,543,947
00502001 - Central Government Audits	120,315,596	24,059,829	4,000,000	148,375,425											148,375,425
00502002 - Local Government Audits	342,964,718	15,833,596		358,798,314											358,798,314
00502003 - Educational Institutions Audits	177,079,171	10,953,882		188,033,053											188,033,053
00502004 - Commercial Audits	37,349,167	1,158,618		38,507,785											38,507,785
00502005 - Special Audits	31,459,402	1,369,968		32,829,370											32,829,370
Grand Total	776,871,589	93,780,978	37,271,782	907,924,349											907,924,349

## 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 organisation 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	2021	87%	2024	90.59%	2026	95%
Declaration of Assets and Liabilities by public officers	Number of declarations	2021	1,004	2024	4,318 issued, 3,567 submitted	2026	4,000

## 5. EXPENDITURE TRENDS FOR 2023-2025 (January 2023 to September 2025)

The Service experienced an irregular release of funds in 2025. The expenditure trend for the years ended December 2023, 2024, and September 2025 are as below:

Economic Classification	2023			2024			2025 (Sept.)		
	Approved Budget	Total Releases	Variance	Approved Budget	Total Releases	Variance	Approved Budget	Total Releases	Variance
Compensation of Employees	450,291,180	313,085,886	137,205,294	521,805,785	594,339,958.00	(72,534,173.00)	710,735,897.00	414,483,162.41	296,252,734.59
GoG	450,291,180	313,085,886	137,205,294	521,805,785	594,339,958.00	(72,534,173.00)	710,735,897.00	414,483,162.41	296,252,734.59
Goods and Services	75,020,560	57,269,055	17,751,505	88,865,581	81,881,745.00	6,983,836.00	88,670,978.00	54,853,198.24	33,817,779.76
GoG	71,860,560	57,269,055	14,591,505	81,881,745	81,881,745.00	-	83,780,978.00	49,963,198.24	33,817,779.76
FLG	3,160,000		3,160,000	6,983,836	-	6,983,836	4,890,000.00	4,890,000.00	-
CAPEX	83,387,500	66,125,218	17,262,282	23,069,141	23,069,141.00	-	38,962,990.00	23,377,794.00	15,585,196.00
GoG	35,987,500	15,863,630	20,123,870	23,069,141	23,069,141	-	38,962,990.00	23,377,794.00	15,585,196.00
FLG	47,400,000	50,261,588	(2,861,588)	-	-	-	-	-	-
Total	608,699,240	436,480,160	172,219,080	633,740,507	699,290,844.00	(65,550,337)	838,369,865.00	492,712,154.65	345,655,710.35

## Budget Projection for the Medium-Term (2026-2029)

In the medium term (2026-2029), the Service will continue implementing its constitutional mandate through its budget programmes. For the 2026 financial year, the Service plans to spend GH¢825,425,673.00 on staff compensation, GH¢83,780,978.00 on Goods and Services and GH¢8,962,990.00 on capital expenditure.

Expenditure By Budget Programme	2026	2027	2028	2029
	Budget	Indicative	Indicative	Indicative
	GH¢	GH¢	GH¢	GH¢
BP1: Management and Administration	134,262,110.00	225,176,056.22	256,131,758.31	286,643,410.49
BP2: Audit Operations	783,907,531.00	724,718,201.78	824,347,625.68	922,547,896.51
<b>Total Expenditure</b>	<b>918,169,641.00</b>	<b>949,894,258.00</b>	<b>1,080,479,384.00</b>	<b>1,209,191,307.00</b>

Expenditure By Economic Classification	2026	2027	2028	2029
	Budget	Indicative	Indicative	Indicative
	GH¢	GH¢	GH¢	GH¢
<b>Compensation of Employees</b>	<b>825,425,673.00</b>	<b>858,853,258.00</b>	<b>970,504,181.00</b>	<b>1,096,669,725 00</b>
GoG	825,425,673.00	858,853,258.00	970,504,181.00	1,096,669,725 00
IGF	-	-	-	-
<b>Goods and Services</b>	<b>83,780,978.00</b>	<b>83,780,978.00</b>	<b>100,537,174.00</b>	<b>100,537,174.00</b>
GoG	83,780,978.00	83,780,978.00	100,537,174.00	100,537,174.00
FLG	-	-	-	-
<b>CAPEX</b>	<b>8,962,990.00</b>	<b>7,260,022.00</b>	<b>9,438,028.00</b>	<b>11,984,409.00</b>
GoG	8,962,990.00	7,260,022.00	9,438,028.00	11,984,409.00
FLG	-	-	-	-
<b>Sub-total (GoG)</b>	<b>918,169,641.00</b>	<b>949,894,258.00</b>	<b>1,080,479,384.00</b>	<b>1,209,191,307.00</b>
<b>Sub-total (FLG)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure</b>	<b>918,169,641.00</b>	<b>949,894,258.00</b>	<b>1,080,479,384.00</b>	<b>1,209,191,307.00</b>



## 6. 2025 BUDGET EXPENDITURE PERFORMANCE [Sept. 2025]

As of the end of September 2025, the Service had received 59% of its 2025 budget. The expenditure trend for the period to September 30, 2025, is as follows:

Economic Classification	2025 Approved Budget	Releases (End -Sept) 2025	Actual Expenditure	Variance 1	Variance 2
	A	B	C	D=A-B	E=B-C
<b>Compensation of Employees</b>	<b>710,735,897.00</b>	<b>414,483,162.41</b>	<b>414,483,162.41</b>	<b>296,252,734.59</b>	<b>-</b>
<i>GoG</i>	710,735,897.00	414,483,162.41	414,483,162.41	296,252,734.59	-
<b>Goods and Services</b>	<b>88,670,978.00</b>	<b>54,853,198.24</b>	<b>54,828,536.04</b>	<b>33,817,779.76</b>	<b>24,662.20</b>
<i>GoG</i>	83,780,978.00	49,963,198.24	49,938,536.04	33,817,779.76	24,662.20
<i>FLG</i>	4,890,000.00	4,890,000.00	4,890,000.00	-	-
<b>CAPEX</b>	<b>38,962,990.00</b>	<b>23,377,794.00</b>	<b>702,794.00</b>	<b>15,585,196.00</b>	<b>22,675,000.00</b>
<i>GoG</i>	38,962,990.00	23,377,794.00	702,794.00	15,585,196.00	22,675,000.00
<i>FLG</i>	-	-	-	-	-
<b>Grand Total</b>	<b>838,369,865.00</b>	<b>492,714,154.65</b>	<b>470,014,492.45</b>	<b>345,655,710.35</b>	<b>22,699,662.20</b>

## 7. SUMMARY OF KEY ACHIEVEMENTS FOR 2025

### Programme 1: Management and Administration

- **Training of staff on Financial Audit Methodology:** The Service, in collaboration with the Public Financial Management (PFM) Secretariat, organised a Financial Audit Methodology (FAM) training workshop across eight regions—Greater Accra, Eastern, Central, Northern, Ashanti, Volta, Western North and Western. The training was designed to equip staff with the new FAM following the transition from the Regularity Audit Methodology (RAM). The two-week training, funded by the PFM Secretariat, focused on improving audit planning, execution, and reporting under the FAM Framework. It also addressed challenges in applying risk-based auditing techniques while ensuring compliance with regulatory and organisational policies.



Figure 1: Staff Training on Financial Audit Methodology

- **Staff Training on Revenue and IS Audit:** The Service, in collaboration with the United Kingdom National Audit Office (UKNAO), organised a seven-day technical assistance training on Revenue and Information Systems Auditing. The training was designed to strengthen the capacity of staff, with particular focus on the integrated approach to financial and information systems audits in the revenue sector.



Figure 2: Staff Training on Revenue and IS Audit

- **Progress on infrastructure projects:** 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 98.69% and 88% of work done, respectively.



Figure 3: Progress on the Kumasi Regional Office Project (98.69% work completed)



Figure 4: Progress on the Tamale Regional Office Project (88% work completed)

## Programme 2: Audit Operations

### • Audit Activities

The Service completed 6,000 audits at the end of September 2025 out of 6,961 planned for the year. This represents 86% 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)	5,330	4,596	86%
2	Metropolitan, Municipal and District Assemblies (MMDAs)	261	261	100%
3	Traditional Councils	181	62	34%
4	Pre-Tertiary Educational Institutions	943	905	96%
5	Tertiary Educational Institutions	10	10	100%
6	Public Boards and Cooperation's	88	55	63%
7	Sub-vented Organizations	86	98	113%
8	Performance Audits & IT Audit	15	6	40%
9	Ghana Missions Abroad	40	-	-
10	Defense advisory	7	7	100%
		<b>6,961</b>	<b>6,000</b>	<b>86%</b>

## • Submission of Statutory Audit Report

The Service submitted thirteen (15) Auditor-General's reports for the financial year ended 31 December 2024 to Parliament. The reports were submitted before the constitutional deadline of June 30.

S/N	Audit Report	Reference No.
1.	Performance Audit Report of the Auditor-General on the Procurement and Maintenance of Medical Equipment in Teaching Hospitals	AG.01/109/VOL.2/221
2.	Performance Audit Report of the Auditor-General on Computerised Financial and Electronic Systems in Selected Covered Entities	AG.01/109/VOL.2/223
3.	Performance Audit Report of the Auditor-General on Utilisation of GNPC's Share of the Petroleum Revenue on Infrastructure Projects	AG.01/109/VOL.2/224
4.	Performance Audit Report of the Auditor-General on the Availability and Accessibility of Fertilizers to small-holder Farmers in Ghana	AG.01/109/VOL.2/225
5.	Performance Audit Report of the Auditor-General on Provision and Maintenance of Toilets in Public Schools	AG.01/109/VOL.2/226
6.	Report of the Auditor-General on the Management and Utilisation of the District Assemblies Common Fund and other Statutory Funds for the year ended 31 December 2024	AG.01/109/VOL.2/227
7.	Report of the Auditor-General on the Accounts of District Assemblies for the financial year ended 31 December 2024	AG.01/109/VOL.2/228
8.	Report of the Auditor-General on the Public Account of Ghana; Pre-University Educational Institutions for the financial year ended 31 December 2024	AG.01/109/VOL.2/229
9.	Report of the Auditor-General on the Consolidated Statement of Foreign Exchange Receipts and Payments of the Bank of Ghana for the financial year ended 31 December 2024	AG.01/109/VOL.2/231
10.	Report of the Auditor-General on the Public Accounts of Ghana; (Whole-of-Government Accounts) for the year ended 31 December 2024	AG.01/109/VOL.2/232
11.	Report of the Auditor-General on the Public Accounts of Ghana; Ministries, Departments, and other Agencies for the year ended 31 December 2024	AG.01/109/VOL.2/233
12.	Report of the Auditor-General on the Public Accounts of Ghana; Public Universities and Colleges of Education for the year ended 31 December 2024	AG.01/109/VOL.2/234
13.	Report of the Auditor-General on the Management of Petroleum Funds for the Period 01 January to 31 December 2024	AG.01/109/VOL.2/235
14.	Report of the Auditor-General on the Public Accounts of Ghana: Public Boards, Corporations and other Statutory Institutions for the period ended 31 December 2024	AG.01/109/Vol.2/230
15.	Follow-up Report of the Auditor-General on three Performance Audit Reports	AG.01/109/VOL.2/222

## • Financial Recoveries and Savings

The Service at the end of September 2025 had recovered GH¢14,947,481.88 into the Auditor-General's Recovery Account. Of this amount, GH¢13,000,000.00 has been transferred to the Consolidated Fund.



# 1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service  
Year: FY26 | Currency: Ghana Cedi (GHS)  
Version 1

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	Capex	Total	Compensation of employees	Goods and Services	Capex	Total	Statutory	ABFA	Others	Goods and Services	Capex	Total	
005 - Audit Service	776,871,589	93,780,978	37,271,782	907,924,349											907,924,349
00501 - Headquarters	67,703,535	40,405,085	37,271,782	145,380,402											145,380,402
0050101 - Auditor - Generals Secretariat	1,862,177	40,405,085		42,267,262											42,267,262
0050101001 - Auditor - Generals Office	1,862,177	40,405,085		42,267,262											42,267,262
0050102 - Finance and Administration	65,841,358		37,271,782	103,113,140											103,113,140
0050102001 - Administration	65,841,358		37,271,782	103,113,140											103,113,140
00502 - Commercial Audit	37,349,167	1,158,618		38,507,785											38,507,785
0050202 - Direct Audit	37,349,167	1,158,618		38,507,785											38,507,785
0050202001 - Direct Audit Office	37,349,167	1,158,618		38,507,785											38,507,785
00503 - Central Govt	120,315,596	24,059,829		144,375,425											144,375,425
0050303 - Other MDAs	120,315,596	24,059,829		144,375,425											144,375,425
0050303001 - Other MDAs Office	120,315,596	24,059,829		144,375,425											144,375,425
00504 - Regional, District Audits & EIDA	520,043,889	26,787,478		546,831,367											546,831,367
0050403 - EIDA Northern Zone	177,079,171	10,953,882		188,033,053											188,033,053
0050403001 - Northern Zone Secretariat	6,743,290	698,960		7,442,250											7,442,250
0050403002 - Bono	32,408,681	1,337,121		33,745,802											33,745,802
0050403003 - Ahafo	11,995,196	647,056		12,642,252											12,642,252
0050403004 - Bono East	21,042,566	1,145,368		22,187,934											22,187,934
0050403005 - Oti	12,052,024	1,441,788		13,493,812											13,493,812
0050403006 - Upper West	19,582,151	1,157,744		20,739,895											20,739,895
0050403007 - Upper East	22,540,264	1,687,396		24,227,660											24,227,660
0050403008 - Northern	39,681,644	1,729,826		41,411,470											41,411,470
0050403009 - North East	4,270,487	289,389		4,559,876											4,559,876
0050403010 - Savanna	6,762,868	819,234		7,582,102											7,582,102
0050404 - EIDA Southern Zone	342,964,718	15,833,596		358,798,314											358,798,314
0050404001 - Southern Zone Secretariat	6,841,187	588,500		7,429,687											7,429,687





# 1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service  
Year: FY26 | Currency: Ghana Cedi (GHS)  
Version 1

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	Capex	Total	Compensation of employees	Goods and Services	Capex	Total	Statutory	ABFA	Others	Goods and Services	Capex	Total	
0050404002 - Ashanti	83,534,599	3,014,909		86,549,508											86,549,508
0050404003 - Volta	36,632,042	2,358,715		38,990,757											38,990,757
0050404004 - Greater Accra	47,052,643	1,509,015		48,561,658											48,561,658
0050404005 - Eastern	69,343,724	2,989,559		72,333,283											72,333,283
0050404006 - Central	53,453,654	2,246,298		55,699,952											55,699,952
0050404007 - Western	31,725,684	2,057,651		33,783,335											33,783,335
0050404008 - Western North	14,381,185	1,068,949		15,450,134											15,450,134
00505 - Performance & Special Audit	31,459,402	1,369,968		32,829,370											32,829,370
0050501 - Special Funds	31,459,402	1,369,968		32,829,370											32,829,370
0050501001 - Special Funds-Special Funds Office	31,459,402	1,369,968		32,829,370											32,829,370



## 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:** 2026 | **Currency:** Ghana Cedi (GHS)

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	2026	2027	2028	2029
<b>Programmes - Audit Service</b>	<b>907,924,349</b>	<b>992,115,009</b>	<b>992,115,009</b>	<b>992,115,009</b>
<b>00501 - Management and Administration</b>	<b>141,380,402</b>	<b>189,953,168</b>	<b>189,953,168</b>	<b>189,953,168</b>
00501000 - Management and Administration	141,380,402	189,953,168	189,953,168	189,953,168
21 - Compensation of Employees [GFS]	67,703,535	104,546,491	104,546,491	104,546,491
22 - Use of Goods and Services	39,354,085	54,727,683	54,727,683	54,727,683
27 - Social benefits [GFS]	1,051,000			
31 - Non financial assets	33,271,782	30,678,994	30,678,994	30,678,994
<b>00502 - Audit Operations</b>	<b>766,543,947</b>	<b>802,161,841</b>	<b>802,161,841</b>	<b>802,161,841</b>
00502001 - Central Government Audits	148,375,425	148,375,425	148,375,425	148,375,425
21 - Compensation of Employees [GFS]	120,315,596	120,315,596	120,315,596	120,315,596
22 - Use of Goods and Services	24,059,829	24,059,829	24,059,829	24,059,829
31 - Non financial assets	4,000,000	4,000,000	4,000,000	4,000,000
00502002 - Local Government Audits	358,798,314	369,734,141	369,734,141	369,734,141
21 - Compensation of Employees [GFS]	342,964,718	342,964,718	342,964,718	342,964,718
22 - Use of Goods and Services	15,245,416	26,769,423	26,769,423	26,769,423
27 - Social benefits [GFS]	588,180			
00502003 - Educational Institutions Audits	188,033,053	211,516,252	211,516,252	211,516,252
21 - Compensation of Employees [GFS]	177,079,171	199,272,586	199,272,586	199,272,586
22 - Use of Goods and Services	10,632,132	12,243,666	12,243,666	12,243,666
27 - Social benefits [GFS]	321,750			
00502004 - Commercial Audits	38,507,785	38,454,685	38,454,685	38,454,685
21 - Compensation of Employees [GFS]	37,349,167	37,349,167	37,349,167	37,349,167
22 - Use of Goods and Services	1,105,518	1,105,518	1,105,518	1,105,518



## 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:** 2026 | **Currency:** Ghana Cedi (GHS)

**Version 1**

	2026	2027	2028	2029
27 - Social benefits [GFS]	53,100			
<b>00502005 - Special Audits</b>	<b>32,829,370</b>	<b>34,081,338</b>	<b>34,081,338</b>	<b>34,081,338</b>
21 - Compensation of Employees [GFS]	31,459,402	31,459,402	31,459,402	31,459,402
22 - Use of Goods and Services	1,310,968	2,621,936	2,621,936	2,621,936
27 - Social benefits [GFS]	59,000			



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

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

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

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

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

Major services delivered by the Programme include the following:

- Adoption of new methodologies required for the effective and efficient performance of the functions of the Audit Service.
- Overseeing the formulation of policies for the administration and management of the Service.
- Overseeing the development of the 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 Organisations 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 2024 are actual annual performance, whilst the data for 2025 are actual performance as of the end of September. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual as of Sept.				
Issuing Audit Reports	Number of reports issued	20	13	13	15	13	13	13	13
Submission of Audit Reports to Parliament	Submit reports by	June 30	June 24	June 30	June 25	June 30	June 30	June 30	June 30
Issuance and receipt of assets declaration forms	Number of assets declaration forms received	2,000	3,567	4,000	2,040	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	July 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	3	5	5	5	5	5
Quality assurance reviews	Number of Quality assurance exercises undertaken	1	1	5	2	5	5	5	5

#### 4. Budget Programme Operations and Projects

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

Operations	Projects
Building the capacity of operational staff	Full roll-out Training in the use of the AMIS and LMS
Submission of Reports to Parliament	Provision of computers to the field Staff
Training in Oil and Gas Revenue Audit locally & abroad, IOM Audits	Collation of notes to the Auditor-General's report and finalization of draft reports to Parliament
Leadership, Management, and in-house training	
Audit of controls of the GIFMIS system	
Enhance staff knowledge in financial and non-financial aspects of budgeting	Train staff in methodology for the audit of controls of the GIFMIS system
Accountability and NACAP Action Plans	Organization of budget workshops and measurement of non-financial performance
Develop an appropriate audit plan to audit 50 Ghana Missions and Peacekeeping Missions abroad	Sensitization of stakeholders' workshops on accountability and NACAP Action Plans
Public Accounts Committee meetings, Organisation of Annual Accountability Lectures	Audit of 50 Ghana Missions and 7 Peacekeeping Missions Abroad
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:** 2026 | **Currency:** Ghana Cedi (GHS)

**Version 1**

	2026	2027	2028	2029
<b>00501 - Management and Administration</b>	<b>141,380,402</b>	<b>189,953,168</b>	<b>189,953,168</b>	<b>189,953,168</b>
00501000 - Management and Administration	141,380,402	189,953,168	189,953,168	189,953,168
21 - Compensation of Employees [GFS]	67,703,535	104,546,491	104,546,491	104,546,491
22 - Use of Goods and Services	39,354,085	54,727,683	54,727,683	54,727,683
27 - Social benefits [GFS]	1,051,000			
31 - Non financial assets	33,271,782	30,678,994	30,678,994	30,678,994

## **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, 93Metropolitan, 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: 2026 | Currency: Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
<b>00502 - Audit Operations</b>	<b>766,543,947</b>	<b>802,161,841</b>	<b>802,161,841</b>	<b>802,161,841</b>
<b>00502001 - Central Government Audits</b>	<b>148,375,425</b>	<b>148,375,425</b>	<b>148,375,425</b>	<b>148,375,425</b>
21 - Compensation of Employees [GFS]	120,315,596	120,315,596	120,315,596	120,315,596
22 - Use of Goods and Services	24,059,829	24,059,829	24,059,829	24,059,829
31 - Non financial assets	4,000,000	4,000,000	4,000,000	4,000,000
<b>00502002 - Local Government Audits</b>	<b>358,798,314</b>	<b>369,734,141</b>	<b>369,734,141</b>	<b>369,734,141</b>
21 - Compensation of Employees [GFS]	342,964,718	342,964,718	342,964,718	342,964,718
22 - Use of Goods and Services	15,245,416	26,769,423	26,769,423	26,769,423
27 - Social benefits [GFS]	588,180			
<b>00502003 - Educational Institutions Audits</b>	<b>188,033,053</b>	<b>211,516,252</b>	<b>211,516,252</b>	<b>211,516,252</b>
21 - Compensation of Employees [GFS]	177,079,171	199,272,586	199,272,586	199,272,586
22 - Use of Goods and Services	10,632,132	12,243,666	12,243,666	12,243,666
27 - Social benefits [GFS]	321,750			
<b>00502004 - Commercial Audits</b>	<b>38,507,785</b>	<b>38,454,685</b>	<b>38,454,685</b>	<b>38,454,685</b>
21 - Compensation of Employees [GFS]	37,349,167	37,349,167	37,349,167	37,349,167
22 - Use of Goods and Services	1,105,518	1,105,518	1,105,518	1,105,518
27 - Social benefits [GFS]	53,100			
<b>00502005 - Special Audits</b>	<b>32,829,370</b>	<b>34,081,338</b>	<b>34,081,338</b>	<b>34,081,338</b>
21 - Compensation of Employees [GFS]	31,459,402	31,459,402	31,459,402	31,459,402
22 - Use of Goods and Services	1,310,968	2,621,936	2,621,936	2,621,936
27 - Social benefits [GFS]	59,000			

## **BUDGET SUB-PROGRAMME**

### **SUMMARY OF PROGRAMME 2: AUDIT OPERATIONS**

#### **SUB-PROGRAMME 2.1: Central Government Audits**

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

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

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

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

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

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

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

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

### 3. Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2024 are actual annual performance, whilst the data for 2025 are actual performance as of the end of September. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual as at Sept.				
Delivery of Management Letters	Number of Management Letters issued to MDAs	519	243	500	310	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	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	45	40	40	-	50	40	40	40
Ghana Armed Forces Peacekeeping Audit	Number of Management letters issued	-	-	5	-	5	5	5	5

### 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:** Total Source of Funding

**Year:** 2026 | **Currency:** Ghana Cedi (GHS)

**Version 1**

	2026	2027	2028	2029
00502001 - Central Government Audits	148,375,425	148,375,425	148,375,425	148,375,425
21 - Compensation of Employees [GFS]	120,315,596	120,315,596	120,315,596	120,315,596
22 - Use of Goods and Services	24,059,829	24,059,829	24,059,829	24,059,829
31 - Non financial assets	4,000,000	4,000,000	4,000,000	4,000,000

## **BUDGET SUB-PROGRAMME**

### **SUMMARY OF PROGRAMME 2: AUDIT OPERATIONS**

#### **SUB-PROGRAMME 2.2: Educational Institutions and District Assemblies (Southern Zone)**

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

- To collate draft reports into Auditor-General's report from Districts in the Ashanti, Volta, Greater Accra, Eastern, Central, Western and Western North Regions in respect of the Internally Generated Funds (IGF) of District Assemblies, the District Assemblies Common Fund (DACF), and Regional and District Ministries, Departments and Agencies (MDA's), Colleges of Educations, Pre-tertiary Educational Institutions and Traditional Councils.
- To review interim audit reports issued by Regional and District Audits and advise 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 indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2024 are actual annual performance, whilst the data for 2025 are actual performance as of the end of September. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as at Sept.				
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	704	656	722	310	775	775	775	775
Audit of Pre-Tertiary Institutions	Number of Management letters issued	166	167	175	158	174	174	174	174
Audit of Traditional Council	Number of Management letters issued	23	8	27	14	25	25	25	25
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	304	280	319	136	353	353	353	353
Audit of Pre-Tertiary Institutions	Number of Management letters issued	97	90	92	97	100	100	100	100
Audit of Traditional Council	Number of Management letters issued	10	1	9	-	12	12	12	12
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	206	197	213	83	186	186	186	186
Audit of Pre-Tertiary Institutions	Number of Management letters issued	54	58	53	63	57	57	57	57
Audit of Traditional Council	Number of Management letters issued	6	2	13	0	11	11	11	11
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	645	622	606	144	628	628	628	628
Audit of Pre-Tertiary Institutions	Number of Management letters issued	127	127	128	54	119	119	119	119
Audit of Traditional Council	Number of Management letters issued	12	5	8	4	4	4	4	4
Central Region									

Main Output	Output Indicator	Past years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as at Sept.				
Audit of MMDAs	Number of Management letters issued	22	22	22	22	22	22	22	22
Audit of MDAs	Number of Management letters issued	402	385	403	121	380	380	380	380
Audit of Pre- Tertiary Institutions	Number of Management letters issued	95	98	97	96	96	96	96	96
Audit of Traditional Council	Number of Management letters issued	28	5	31	3	24	24	24	24
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	333	351	354	144	323	323	323	323
Audit of Pre- Tertiary Institutions	Number of Management letters issued	53	54	52	54	54	54	54	54
Audit of Traditional Council	Number of Management letters issued	17	7	15	3	13	13	13	13
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	218	223	207	57	211	211	211	211
Audit of Pre- Tertiary Institutions	Number of Management letters issued	24	24	24	24	24	24	24	24
Audit of Traditional Council	Number of Management letters issued	7	4	6	4	5	5	5	5

#### 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 the District Auditors	
Validation of the Financial Statements of the audited Entities	



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 005 - Audit Service

**Funding:** Total Source of Funding

**Year:** 2026 | **Currency:** Ghana Cedi (GHS)

**Version 1**

	2026	2027	2028	2029
00502003 - Educational Institutions Audits	188,033,053	211,516,252	211,516,252	211,516,252
21 - Compensation of Employees [GFS]	177,079,171	199,272,586	199,272,586	199,272,586
22 - Use of Goods and Services	10,632,132	12,243,666	12,243,666	12,243,666
27 - Social benefits [GFS]	321,750			

## **BUDGET SUB-PROGRAMME SUMMARY**

### **PROGRAMME 2: AUDIT OPERATIONS**

#### **SUB-PROGRAMME 2.3: 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 indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2024 are actual annual performance, whilst the data for 2025 are actual performance as of the end of September. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as at Sept.				
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	122	124	127	3	161	161	161	161
Audit of Pre-Tertiary Institutions	Number of Management letters issued	27	26	27	25	36	36	36	36
Audit of Traditional Council	Number of Management letters issued	13	7	13	-	12	12	12	12
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	267	277	304	68	300	300	300	300
Audit of Pre-Tertiary Institutions	Number of Management letters issued	48	45	47	41	51	51	51	51
Audit of Traditional Council	Number of Management letters issued	10	3	10	-	8	8	8	8
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	261	205	278	93	255	255	255	255
Audit of Pre-Tertiary Institutions	Number of Management letters issued	37	34	37	33	36	36	36	36
Audit of Traditional Council	Number of Management letters issued	7	1	7	-	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	152	138	173	81	188	188	188	188
Audit of Pre-Tertiary Institutions	Number of Management letters issued	23	30	31	30	32	32	32	32
Audit of Traditional Council	Number of Management letters issued	3	3	3	1	4	4	4	4
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	211	175	212	34	217	217	217	217

Main Output	Output Indicator	Past years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual as at Sept.				
Audit of Pre-Tertiary Institutions	Number of Management letters issued	47	47	45	37	46	46	46	46
Audit of Traditional Council	Number of Management letters issued	12	7	14	3	16	16	16	16
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	279	360	286	73	295	295	295	295
Audit of Pre-Tertiary Institutions	Number of Management letters issued	48	37	51	53	52	52	52	52
Audit of Traditional Council	Number of Management letters issued	18	12	19	1	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	381	501	397	243	425	425	425	425
Audit of Pre-Tertiary Institutions	Number of Management letters issued	49	74	49	49	48	48	48	48
Audit of Traditional Council	Number of Management letters issued	2	2	3	3	3	3	3	3
North East Region									
Audit of MMDAs	Number of Management letters issued	3	3	3	3	3	3	3	3
Audit of MDAs	Number of Management letters issued	60	19	88	42	88	88	88	88
Audit of Pre-Tertiary Institutions	Number of Management letters issued	11	3	13	11	13	13	13	13
Audit of Traditional Council	Number of Management letters issued	2	0	2	-	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	146	141	77	77	187	187	187	187
Audit of Pre-Tertiary Institutions	Number of Management letters issued	18	22	22	21	23	23	23	23
Audit of Traditional Council	Number of Management letters issued	2	2	2	0	3	3	3	3



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

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

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



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 005 - Audit Service

**Funding:** Total Source of Funding

**Year:** 2026 | **Currency:** Ghana Cedi (GHS)

**Version 1**

	2026	2027	2028	2029
00502002 - Local Government Audits	358,798,314	369,734,141	369,734,141	369,734,141
21 - Compensation of Employees [GFS]	342,964,718	342,964,718	342,964,718	342,964,718
22 - Use of Goods and Services	15,245,416	26,769,423	26,769,423	26,769,423
27 - Social benefits [GFS]	588,180			

## **BUDGET SUB-PROGRAMME**

### **PROGRAMME 2: 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 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 organisations, 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 organisation 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 2024 are actual annual performance, whilst the data for 2025 are actual performance as of the end of September. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual as at Sept.				
Draft management reports issued by Direct Audit	Number of draft reports issued	88	82	88	55	88	88	88	88
Review of audited financial statements by the Review Audit	Number of financial statements reviewed	86	65	86	98	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
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 enti

Projects

## BUDGET SUB-PROGRAMME

### PROGRAMME 2: AUDIT OPERATIONS

#### SUB-PROGRAMME 2.5: PERFORMANCE AND SPECIAL AUDITS

##### 1. Budget Sub-Programme Objective

To ensure improved utilisation 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 2024 are actual annual performance, whilst the data for 2025 are actual performance as of the end of September. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual as at Sept.				
Issuance of Performance Audit reports	Number of reports issued	13	7	13	6	13	13	13	13
I.T audit reports issued	Number of reports issued	1	1	2	1	1	1	1	1

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

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

Operations	Projects
Audit of high-risk government operations identified by the unit	
Information technology systems audits	



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 005 - Audit Service

**Funding:** Total Source of Funding

**Year:** 2026 | **Currency:** Ghana Cedi (GHS)

**Version 1**

	2026	2027	2028	2029
00502005 - Special Audits	32,829,370	34,081,338	34,081,338	34,081,338
21 - Compensation of Employees [GFS]	31,459,402	31,459,402	31,459,402	31,459,402
22 - Use of Goods and Services	1,310,968	2,621,936	2,621,936	2,621,936
27 - Social benefits [GFS]	59,000			



# 1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service  
Year: FY26 | Currency: Ghana Cedi (GHS)  
Version 1

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	Capex	Total	Compensation of employees	Goods and Services	Capex	Total	Statutory	ABFA	Others	Goods and Services	Capex	Total	
005 - Audit Service	776,871,589	93,780,978	37,271,782	907,924,349											907,924,349
00501 - Headquarters	67,703,535	40,405,085	37,271,782	145,380,402											145,380,402
0050101 - Auditor - Generals Secretariat	1,862,177	40,405,085		42,267,262											42,267,262
0050101001 - Auditor - Generals Office	1,862,177	40,405,085		42,267,262											42,267,262
0050102 - Finance and Administration	65,841,358		37,271,782	103,113,140											103,113,140
0050102001 - Administration	65,841,358		37,271,782	103,113,140											103,113,140
00502 - Commercial Audit	37,349,167	1,158,618		38,507,785											38,507,785
0050202 - Direct Audit	37,349,167	1,158,618		38,507,785											38,507,785
0050202001 - Direct Audit Office	37,349,167	1,158,618		38,507,785											38,507,785
00503 - Central Govt	120,315,596	24,059,829		144,375,425											144,375,425
0050303 - Other MDAs	120,315,596	24,059,829		144,375,425											144,375,425
0050303001 - Other MDAs Office	120,315,596	24,059,829		144,375,425											144,375,425
00504 - Regional, District Audits & EIDA	520,043,889	26,787,478		546,831,367											546,831,367
0050403 - EIDA Northern Zone	177,079,171	10,953,882		188,033,053											188,033,053
0050403001 - Northern Zone Secretariat	6,743,290	698,960		7,442,250											7,442,250
0050403002 - Bono	32,408,681	1,337,121		33,745,802											33,745,802
0050403003 - Ahafo	11,995,196	647,056		12,642,252											12,642,252
0050403004 - Bono East	21,042,566	1,145,368		22,187,934											22,187,934
0050403005 - Oti	12,052,024	1,441,788		13,493,812											13,493,812
0050403006 - Upper West	19,582,151	1,157,744		20,739,895											20,739,895
0050403007 - Upper East	22,540,264	1,687,396		24,227,660											24,227,660
0050403008 - Northern	39,681,644	1,729,826		41,411,470											41,411,470
0050403009 - North East	4,270,487	289,389		4,559,876											4,559,876
0050403010 - Savanna	6,762,868	819,234		7,582,102											7,582,102
0050404 - EIDA Southern Zone	342,964,718	15,833,596		358,798,314											358,798,314
0050404001 - Southern Zone Secretariat	6,841,187	588,500		7,429,687											7,429,687





# 1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service  
Year: FY26 | Currency: Ghana Cedi (GHS)  
Version 1

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	Capex	Total	Compensation of employees	Goods and Services	Capex	Total	Statutory	ABFA	Others	Goods and Services	Capex	Total	
0050404002 - Ashanti	83,534,599	3,014,909		86,549,508											86,549,508
0050404003 - Volta	36,632,042	2,358,715		38,990,757											38,990,757
0050404004 - Greater Accra	47,052,643	1,509,015		48,561,658											48,561,658
0050404005 - Eastern	69,343,724	2,989,559		72,333,283											72,333,283
0050404006 - Central	53,453,654	2,246,298		55,699,952											55,699,952
0050404007 - Western	31,725,684	2,057,651		33,783,335											33,783,335
0050404008 - Western North	14,381,185	1,068,949		15,450,134											15,450,134
00505 - Performance & Special Audit	31,459,402	1,369,968		32,829,370											32,829,370
0050501 - Special Funds	31,459,402	1,369,968		32,829,370											32,829,370
0050501001 - Special Funds-Special Funds Office	31,459,402	1,369,968		32,829,370											32,829,370



# Public Investment Plan for the Medium Term by MDA, Funding and Project

MDA: 005 - Audit Service

Period: Year Total | Currency: Ghana Cedi (GHS)


	2026	2027	2028	2029
	Budget	Indicative	Indicative	Indicative
Total Source of Funding	37,271,782	34,678,994	34,678,994	34,678,994
11001 - Central GoG & CF	37,271,782	34,678,994	34,678,994	34,678,994
0110001-Const. of Regional Office Block at Tamale	2,766,994	2,766,994	2,766,994	2,766,994
0111001-Const. of Regional Office Block at Kumasi	2,592,788			
0125226-Renv. of Office Buildin for Audit Service in Accra, Keta and Jasikan	4,000,000	4,000,000	4,000,000	4,000,000
Soft Capex	27,912,000	27,912,000	27,912,000	27,912,000





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