



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

PROGRAMME BASED  
BUDGET ESTIMATES FOR 2026

LEGAL AID COMMISSION



# THE LEGAL AID COMMISSION

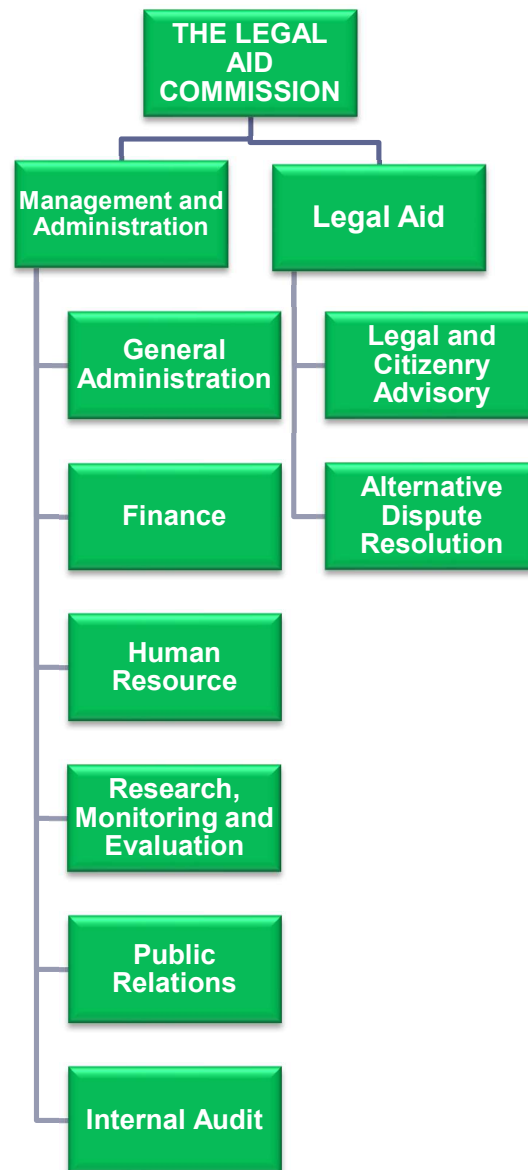
The LAC MTEF PBB for 2026 is also available on the internet at: [www.mofep.gov.gh](http://www.mofep.gov.gh)

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## BUDGET PROGRAMME STRUCTURE – THE LEGAL AID COMMISSION





## 1.5. Appropriation Bill

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

Entity: 081 - Legal Aid Commission  
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	
08101 - Management and Administration	22,314,398	2,402,620	5,343,819	30,060,837		103,395		103,395						30,164,232	
08101001 - General Administration	21,931,946	720,789	5,343,819	27,996,554		103,395		103,395						28,099,949	
08101002 - 1.2 Finance	123,088	360,393		483,481										483,481	
08101003 - 1.3 Audit	95,352	360,390		455,742										455,742	
08101004 - 1.4 Research, Information Monitoring and Evaluation	50,425	480,524		530,949										530,949	
08101005 - Human Resource	113,587	480,524		594,111										594,111	
08102 - Legal Aid Services	13,747,339	3,603,930		17,351,269										17,351,269	
08102001 - Legal and Citizenry Advisory Services	6,895,170	2,702,948		9,598,118										9,598,118	
08102002 - Alternative Dispute Resolution	6,852,169	900,982		7,753,151										7,753,151	
Grand Total	36,061,737	6,006,550	5,343,819	47,412,106		103,395		103,395						47,515,501	

# **PART A: STRATEGIC OVERVIEW OF THE LEGAL AID COMMISSION**

## **1. NMTPF POLICY OBJECTIVES RELEVANT TO THE MANDATE OF THE LEGAL AID COMMISSION**

The NMTPF contains four (4) Policy Objectives that are relevant to the Office of the Legal Aid Commission namely:

- To improve legal aid delivery
- To improve access to justice for all
- To expand legal aid services to all districts
- Promote access and efficiency in the delivery of justice.

## **2. GOAL**

To provide quality legal services to the poor and vulnerable in the society and to bring justice to the doorstep of the people.

## **3. CORE FUNCTIONS**

The Mandate of the Legal Aid Commission (LAC) as provided for in the LAC Act 2018 (Act 977) are as follows:

- To provide legal aid to an indigent
  - Through the representation of clients in courts.
  - Utilisation of Alternative Dispute Resolution mechanisms
  - By Legal Advice and Education
- To provide legal aid to a person who has reasonable grounds to take, defend, prosecute, or be a party to proceedings related to the Constitution in accordance with clause 1 of article 294 of the Constitution.

#### 4. POLICY OUTCOME INDICATORS AND TARGETS

Outcome Indicator Description	Unit of Measurement	Baseline	Latest Status		Targets			
		2024	Target 2025	Actual September 2025	2026	2027	2028	2029
ADR mediation improved	The ratio of the number of cases resolved to the total number of cases received by the Commission expressed in %	58.4%	60%	53%	65%	72%	74%	76%
Representation of the Vulnerable in litigation	Percentage of litigation resolved as against the number of total cases received	29%	48%	24%	20%	22%	22%	35%



## **5. SUMMARY OF KEY ACHIEVEMENTS IN 2025**

The key achievements by the Commission in the year under review have been categorised under two main programmes, namely Management and Administration, and Legal Aid Services.

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

- Conducted Health Screening for staff
- Head of Administration seconded to the Commission from OAGMoJ
- Trained 90 Staff in Scheme of Service, Leadership and Management
- Undertook monitoring visits to 2 Regions (Eastern and Volta)
- Undertook IT Assessment visits to 4 Regions (Eastern, Ashanti, Central and Western)

### **PROGRAMME 2: LEGAL AID SERVICES**

- The Commission received 3,461 cases and resolved 826 in the various courts. These were made up of Civil and Criminal cases which include Marital/Matrimonial, Maintenance, Divorce, Manslaughter, Murder, Rape, Defilement, among others.
- Regarding Alternative Dispute Resolution, the Commission received 5,651 cases and resolved 2,986. These cases were made up of Landlord/Tenancy, Debt recovery, Family related matters, among others.
- Consequently, the Commission received a total of 9,118 cases as at the end of September, 2025 and resolved 3,812.
- Under public education the Commission continued with its education and sensitization of the general public on the services of the Commission. These educational programs are done on various radio, tv stations and other media channels in the various regions and districts.

## IN PICTURES



**Awareness/Sensitisation & Clinic at Kasseh Market-Ada**



**Awareness/Sensitisation & Clinic at Ada Municipal Assembly**



**Radio Sensitisation on LAC's services**





**Legal Clinics for community members across the Regions**



**Training of Paralegals from the Commission and Ghana Prisons.**



**Public Education at Koforidua**

## 6. EXPENDITURE TRENDS

A total of GH¢21,402,070.00 and GH¢33,424,217.00 and GH¢40,260,520.00 was allocated to the Commission for the 2023, 2024 and 2025 fiscal years respectively.

The 2023 fiscal year, a budget of GH¢21,465,195.00 was allocated to the Commission. The amount comprised GH¢21,402,070.00 from GOG and GH¢63,125.00 from IGF. The GOG amount includes an amount of GH¢19,659,820.00.00 for Compensation, GH¢1,445,650.00 for Goods and Services and GH¢296,600.00 for Capex.

In 2024 fiscal year, a budget of GH¢33,424,217.00 was allocated to the Commission. The amount comprised GH¢33,353,940.00 from GOG and GH¢70,277.00 from IGF. The GOG amount includes an amount of GH¢26,826,440.00 for Compensation, GH¢3,259,500.00.00 for Goods and Services and GH¢3,268,000.00 for Capex.

Also, in the 2025 fiscal year, a budget of GH¢40,260,520.00 was allocated to the Commission. The amount comprised GH¢40,101,824.00 from GOG and GH¢158,696.00 from IGF. The GOG amount includes an amount of GH¢30,751,455.00 for Compensation, GH¢4,006,550.00 for Goods and Services and GH¢ 5,343,819.00 for Capex. The total expenditure as at September 2025 is GH¢23,379,740.3.

### Summary of Expenditure by Economic classification as at September 2025 for GoG Funds

EXPENDITURE ITEM/ FUNDING SOURCE	2025 APPROVED BUDGET (A) (Ghs)	RELEASES (END-SEPT 2025) (B) (Ghs)	ACTUAL EXPENDITURE (END- SEPT 2025) (C) (Ghs)	VARIANCE 1 (D= A - B) (Ghs)	VARIANCE 2 E=(B-C)
Compensation of Employees					
o/w GoG	30,751,455.00	20,568,998.28	20,568,998.28	10,1779,970.31	2,486.41
IGF	-	-	-	-	-
Use of Goods & Services					
o/w GoG	4,006,550.00	2,978,187.50	2,893,107.96	1,028,362.50	85,079.54
IGF	158,696.00	158,696.00	82,755.90	0	75,940.10

EXPENDITURE ITEM/ FUNDING SOURCE	2025 APPROVED BUDGET (A) (Ghs)	RELEASES (END-SEPT 2025) (B) (Ghs)	ACTUAL EXPENDITURE (END- SEPT 2025) (C) (Ghs)	VARIANCE 1 (D= A - B) (Ghs)	VARIANCE 2 E=(B-C)
<b>Capital Expenditure</b>					
o/w GoG	5,343,819.00	3,740,673.48	-	1,603,145.52	3,740,673.48
IGF	-	-	-	-	-
Foreign Loans and Grants (FLG)					
<b>Total</b>	<b>40,260,520.00</b>	<b>27,449,041.67</b>	<b>23,544,862.14</b>	<b>12,811,478.33</b>	<b>3,,904,179.53</b>

For the 2026 fiscal year, the Commission has been allocated a total budget of GH¢41,590,666.00, out of which GH¢124,550.00 will be generated from IGF. The 2026 budget allocation of GH¢41,590,666.00 comprises of GH¢30,115,747.00 for Compensation, GH¢6,006,550.00 for Goods and Services, and GH¢5,343,819.00 for Capex.

Economic classification	2026	2027	2028	2029
<b>Compensation</b>	30,115,747.00	34,331,951.00	38,795,105.00	43,838,468.00
<b>Goods &amp; services</b>	6,006,550.00	6,006,550.00	7,207,860.00	7,207,860.00
<b>IGF</b>	124,550.00	134,846.00	144,031.00	158,434.00
<b>Capex</b>	5,343,819.00	4,328,493.00	5,627,041.00	7,145,217.00
<b>Total</b>	<b>41,590,666.00</b>	<b>44,799,840.00</b>	<b>51,774,037.00</b>	<b>58,349,979.00</b>



## 2.6 Budget by Chart of Account

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

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

	2026	2027	2028	2029
<b>Programmes - Legal Aid Commission</b>	<b>47,515,501</b>	<b>47,515,501</b>	<b>47,515,501</b>	<b>47,515,501</b>
<b>08101 - Management and Administration</b>	<b>30,164,232</b>	<b>30,164,232</b>	<b>30,164,232</b>	<b>30,164,232</b>
<b>08101001 - General Administration</b>	<b>28,099,949</b>	<b>28,099,949</b>	<b>28,099,949</b>	<b>28,099,949</b>
21 - Compensation of Employees [GFS]	21,931,946	21,931,946	21,931,946	21,931,946
22 - Use of Goods and Services	824,184	824,184	824,184	824,184
31 - Non financial assets	5,343,819	5,343,819	5,343,819	5,343,819
<b>08101002 - 1.2 Finance</b>	<b>483,481</b>	<b>483,481</b>	<b>483,481</b>	<b>483,481</b>
21 - Compensation of Employees [GFS]	123,088	123,088	123,088	123,088
22 - Use of Goods and Services	360,393	360,393	360,393	360,393
<b>08101003 - 1.3 Audit</b>	<b>455,742</b>	<b>455,742</b>	<b>455,742</b>	<b>455,742</b>
21 - Compensation of Employees [GFS]	95,352	95,352	95,352	95,352
22 - Use of Goods and Services	360,390	360,390	360,390	360,390
<b>08101004 - 1.4 Research, Information Monitoring and Evaluati</b>	<b>530,949</b>	<b>530,949</b>	<b>530,949</b>	<b>530,949</b>
21 - Compensation of Employees [GFS]	50,425	50,425	50,425	50,425
22 - Use of Goods and Services	480,524	480,524	480,524	480,524
<b>08101005 - Human Resource</b>	<b>594,111</b>	<b>594,111</b>	<b>594,111</b>	<b>594,111</b>
21 - Compensation of Employees [GFS]	113,587	113,587	113,587	113,587
22 - Use of Goods and Services	480,524	480,524	480,524	480,524
<b>08102 - Legal Aid Services</b>	<b>17,351,269</b>	<b>17,351,269</b>	<b>17,351,269</b>	<b>17,351,269</b>
<b>08102001 - Legal and Citizenry Advisory Services</b>	<b>9,598,118</b>	<b>9,598,118</b>	<b>9,598,118</b>	<b>9,598,118</b>
21 - Compensation of Employees [GFS]	6,895,170	6,895,170	6,895,170	6,895,170
22 - Use of Goods and Services	2,702,948	2,702,948	2,702,948	2,702,948
<b>08102002 - Alternative Dispute Resolution</b>	<b>7,753,151</b>	<b>7,753,151</b>	<b>7,753,151</b>	<b>7,753,151</b>



## 2.6 Budget by Chart of Account

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

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

	2026	2027	2028	2029
21 - Compensation of Employees [GFS]	6,852,169	6,852,169	6,852,169	6,852,169
22 - Use of Goods and Services	900,982	900,982	900,982	900,982

# **PART B: BUDGET PROGRAMME SUMMARY**

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

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

- To ensure fair and efficient operations of the legal aid system
- To ensure proper management of funds
- To facilitate the recruitment, placement, and training of employees
- To ensure effective and efficient performance of the Commission through Monitoring and Evaluation of activities
- To ensure efficient records management system and free flow of information

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

This support service programme comprises six (6) sub-programmes; General Administration, Finance, Human Resource, Research, Monitoring & Evaluation, Public Relations and the Internal Audit.

The General Administration includes the Estates Unit, Information Technology, Transport, Procurement, Library, Records and Security. The sub-programme is responsible for the preparation of operational manual, provision and review of scheme and conditions of service, purchasing of materials, vehicles and equipment, maintenance of equipment, vehicles and buildings and see to the maintenance of good sanitation of office premises. The Finance Division receives and disburses funds appropriately, prepares and keeps accounts and financial reports for audit examinations. It also submits monthly expenditure returns.

The Internal Audit Division is to provide independent, objective assurance and advisory services designed to add value, strengthen internal controls, enhance risk management, and improve governance and operational effectiveness within the Commission.

Manpower plans, recruitments, training, leave applications, transfers, promotions and staff appraisal are performed by the Human Resource Management Directorate (HRMD).

Finally, the Research, Monitoring and Evaluation and Public Relations conduct research, compile, analyse, store data and disseminate information.





## 2.6 Budget by Chart of Account

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

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

	2026	2027	2028	2029
<b>08101 - Management and Administration</b>	<b>30,164,232</b>	<b>30,164,232</b>	<b>30,164,232</b>	<b>30,164,232</b>
08101001 - General Administration	28,099,949	28,099,949	28,099,949	28,099,949
21 - Compensation of Employees [GFS]	21,931,946	21,931,946	21,931,946	21,931,946
22 - Use of Goods and Services	824,184	824,184	824,184	824,184
31 - Non financial assets	5,343,819	5,343,819	5,343,819	5,343,819
<b>08101002 - 1.2 Finance</b>	<b>483,481</b>	<b>483,481</b>	<b>483,481</b>	<b>483,481</b>
21 - Compensation of Employees [GFS]	123,088	123,088	123,088	123,088
22 - Use of Goods and Services	360,393	360,393	360,393	360,393
<b>08101003 - 1.3 Audit</b>	<b>455,742</b>	<b>455,742</b>	<b>455,742</b>	<b>455,742</b>
21 - Compensation of Employees [GFS]	95,352	95,352	95,352	95,352
22 - Use of Goods and Services	360,390	360,390	360,390	360,390
<b>08101004 - 1.4 Research, Information Monitoring and Evaluati</b>	<b>530,949</b>	<b>530,949</b>	<b>530,949</b>	<b>530,949</b>
21 - Compensation of Employees [GFS]	50,425	50,425	50,425	50,425
22 - Use of Goods and Services	480,524	480,524	480,524	480,524
<b>08101005 - Human Resource</b>	<b>594,111</b>	<b>594,111</b>	<b>594,111</b>	<b>594,111</b>
21 - Compensation of Employees [GFS]	113,587	113,587	113,587	113,587
22 - Use of Goods and Services	480,524	480,524	480,524	480,524

# BUDGET SUB-PROGRAMME SUMMARY

## PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

### SUB-PROGRAMME 1.1: General Administration

#### 1. Budget Sub-Programme Objective

- To coordinate all units and enhance the operations of the Commission.

#### 2. Budget Sub-Programme Description

General Administration Division discharges the duties of office procurement, transport, secretarial, information technology, records, security and estates management. It ensures the purchasing of materials, vehicles, equipment, buildings and their maintenance. It also ensures that administrative procedures are developed and issued for the proper management of the Commission.

The General Administration Division has staff strength of seventy (70) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (GoG).

#### 3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end-September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
General Management meetings	Number of quarterly general management meetings held	4	3	4	3	4	4	4	4
Preparation of operational manual, scheme and condition of service	Appraisal reports prepared	31 <sup>st</sup> December	31 <sup>st</sup> December	31 <sup>st</sup> December	31 <sup>st</sup> December	31 <sup>st</sup> December	31 <sup>st</sup> December	31 <sup>st</sup> December	31 <sup>st</sup> December
Tender Entity Committee Meetings	Meeting report ready	Ten days after meeting held	Ten days after meeting held	Ten days after meeting held	Ten days after meeting held	Ten days after meeting held	Ten days after meeting held	Ten days after meeting held	Ten days after meeting held
Regional Offices established	Number of regional offices established	6	-	6	-	2	-	-	-

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end-September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
District Offices established	Number of District offices established	8	0	8	-	3	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
<b>Internal management of the organisation</b>	Operationalise 2 Regional Offices and create 3 new District offices
Maintain and service official vehicles	Renovation of Five (5) Office Buildings
Provide utilities to run the office	Finalise LAC'S L.I
<b>Procurement of office supply and consumables</b>	Procure five (5) vehicles
Stationery, furniture, office equipment, air conditioners, electrical equipment, Computer and Accessories	24-Hour Call Centre under the 24H+ Economy Flagship Programme



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

	2026	2027	2028	2029
08101001 - General Administration	28,099,949	28,099,949	28,099,949	28,099,949
21 - Compensation of Employees [GFS]	21,931,946	21,931,946	21,931,946	21,931,946
22 - Use of Goods and Services	824,184	824,184	824,184	824,184
31 - Non financial assets	5,343,819	5,343,819	5,343,819	5,343,819

# BUDGET SUB-PROGRAMME SUMMARY

## PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

### SUB-PROGRAMME 1.2: Finance

#### 1. Budget Sub-Programme Objective

- To ensure efficient and effective use of funds to achieve the goals of the Commission.

#### 2. Budget Sub-Programme Description

The Finance Division receives and disburses funds on behalf of the Commission. It also keeps records of accounts and prepares financial statements/reports. The Division in addition prepares and submits expenditure returns and makes available all financial records for audit examination.

It coordinates budget activities of the Commission and prepares the annual budget. It also arranges internal budget hearings of the Commission and submits the final draft to the Ministry of Finance (MoF).

The Finance Division has staff strength of four (4) to implement its sub-programme. The sub-programme's operations are funded by the Government of Ghana (GoG) and Internally Generated Funds (IGF).

#### 3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end-September)		Budget Year	Indicative Year	Indicative Year	Indicative Year
		Target	Actual	Target	Actual	2026	2027	2028	2029
Payment made to service providers	Paid after	30 days of receipt of invoice	30 days of receipt of invoice	30 days of receipt of invoice	30 days of receipt of invoice	30 days of receipt of invoice	30 days of receipt of invoice	30 days of receipt of invoice	30 days of receipt of invoice
Preparation and submission of financial reports	Monthly Financial reports produced	15 days after end of month	15 days after end of month	15 days after end of month	15 days after end of month	15 days after end of month	15 days after end of month	15 days after end of month	15 days after end of month

Main Outputs	Output Indicator		Past Years				Projections			
		2024		2025 (end- September)		Budget Year	Indicative Year	Indicative Year	Indicative Year	
		Target	Actual	Target	Actual	2026	2027	2028	2029	
	Quarterly Financial reports submitted	1 <sup>st</sup> week after end of every quarter	1 <sup>st</sup> week after end of every quarter	1 <sup>st</sup> week after end of every quarter	1 <sup>st</sup> week after end of every quarter	1 <sup>st</sup> week after end of every quarter	1 <sup>st</sup> week after end of every quarter	1 <sup>st</sup> week after end of every quarter	1 <sup>st</sup> week after end of every quarter	
	Annual Financial reports produced	2 months after the end of the financial year	2 months after the end of the financial year	2 months after the end of the financial year	2 months after the end of the financial year	2 months after the end of the financial year	2 months after the end of the financial year	2 months after the end of the financial year	2 months after the end of the financial year	
Preparation of annual budget estimates	Ready by	31 <sup>st</sup> October	31 <sup>st</sup> October	31 <sup>st</sup> October	31 <sup>st</sup> October	31 <sup>st</sup> October	31 <sup>st</sup> October	31 <sup>st</sup> October	31 <sup>st</sup> October	

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

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

Operations	Projects
Treasury and Accounting Activities	
Preparation of financial reports	
Payment of utility bills and other recurrent expenditures	
Revenue Collection	



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

	2026	2027	2028	2029
08101002 - 1.2 Finance	483,481	483,481	483,481	483,481
21 - Compensation of Employees [GFS]	123,088	123,088	123,088	123,088
22 - Use of Goods and Services	360,393	360,393	360,393	360,393

# BUDGET SUB-PROGRAMME SUMMARY

## PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

### SUB-PROGRAMME 1.3: Human Resource

#### 1. Budget Sub-Programme Objective

- To facilitate the recruitment process, placement, promotion, development and welfare of staff for efficient service delivery.

#### 2. Budget Sub-Programme Description

The Human Resource Division develops manpower plans, facilitates the recruitment and training of qualified personnel. The Division also coordinates the implementation of performance management system. The Division has staff strength of two (2) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (GoG).

#### 3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end September)		Budget Year	Indicative Year	Indicative Year	Indicative Year
		Target	Actual	Target	Actual	2026	2027	2029	2029
Manpower plan implemented	Number of Staff Trained in Scheme of Service	50	-	199	90	191	50	60	60
	Number of staff recruited per year	50	-	50	-	50	60	60	60
	Number of staff replaced per year	6	-	11	-	2	12	14	16
	Number of staff promoted in a year	162	-	191	-	191	-	-	257

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



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

Operations		Projects
Recruitment, Placement, and Promotions		No Projects
Update Human Resource Database		
Review Scheme of Service		
Personnel and Staff Management		
<i>Manpower Skills Development</i>		



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

	2026	2027	2028	2029
08101005 - Human Resource	594,111	594,111	594,111	594,111
21 - Compensation of Employees [GFS]	113,587	113,587	113,587	113,587
22 - Use of Goods and Services	480,524	480,524	480,524	480,524

# BUDGET SUB-PROGRAMME SUMMARY

## PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

### SUB-PROGRAMME1.4: Research, Monitoring and Evaluation

#### 1. Budget Sub-Programme Objective

- To ensure effective and efficient performance of the Commission through Research, Monitoring and Evaluation of activities.

#### 2. Budget Sub-Programme Description

The M&E Division is responsible for preparing draft Monitoring & Evaluation plans for LAC. It is also responsible for the monitoring of projects of the Commission and prepares Evaluation Reports for management decision.

The Monitoring and Evaluation Division has staff strength of one (1) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (GoG).

#### 3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end-September.)		Budget Year	Indicative Year	Indicative Year	Indicative Year
		Target	Actual	Target	Actual	2026	2027	2028	2029
Preparation of quarterly budget performance reports	Number of budget performance reports submitted	4	4	4	4	4	4	4	4
Preparation of annual performance reports	Annual performance reports submitted by	End of January of ensuing year	Submitted in January 2025	End of January of ensuing year	In progress	End of January of ensuing year	End of January of ensuing year	End of January of ensuing year	End of January of ensuing year
Preparation of Annual Progress report	Annual progress reports submitted by	1 <sup>st</sup> week after end of year	1st week after end of year	1st week after end of year	In progress	1st week after end of year	1st week after end of year	1st week after end of year	1st week after end of year
M&E training	Number of staff trained in M& E		-	-	-	16	16	16	16
Develop a national work plan	Work plan completed by	December of previous year	-	December of previous year	December of previous year	December 2025	December 2026	December 2027	December 2028

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

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

Operations		Projects
Evaluation and Impact Assessment Activities		Research into barriers affecting legal aid delivery
Evaluation and Review of the 2022-2025 Strategic Plan		
Review of Sector Medium Term Development Plan		
Management and Monitoring Policies, Programmes and Projects		
Annual Progress Report preparation		
Policies and Programme Review Activities		



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

	2026	2027	2028	2029
08101004 - 1.4 Research, Information Monitoring and E	530,949	530,949	530,949	530,949
21 - Compensation of Employees [GFS]	50,425	50,425	50,425	50,425
22 - Use of Goods and Services	480,524	480,524	480,524	480,524

# BUDGET SUB-PROGRAMME SUMMARY

## PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

### SUB-PROGRAMME 1.5: Public Relations

#### 1. Budget Sub-Programme Objective

- To ensure efficient records management system and free flow of information.

#### 2. Budget Sub-Programme Description

This sub programme seeks to regulate the flow of information through a well-informed outfit for public consumption in relation to law and order. It conducts research to ensure that there is accurate and timely data for management use.

The sub programme covers the following:

- Provides input for the formulation of policies.
- Oversees the design and implementation of the communication strategy.
- Supervises the issuance of press releases and media engagement.
- Oversees public education and sensitisation of the Commission's programs and activities in collaboration with other Divisions.
- Liaise with IT unit for the update of information on the Commission's website.
- Oversees the creation of cooperate literature and other forms of communication medium.

The Public Relations unit has no staff to implement its sub-programme and which is funded by (GoG).

#### 3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end-September.)		Budget Year	Indicative Year	Indicative Year	Indicative Year
		Target	Actual	Target	Actual	2026	2027	2028	2029
Dissemination of information to the public	Public interaction organised	quarterly	quarterly	quarterly	quarterly	quarterly	quarterly	quarterly	quarterly
Response to feedback from the public	Report on feedback addressed	Seven days after receipt of feedback	Seven days after receipt of feedback	Seven days after receipt of feedback	Seven days after receipt of feedback	Seven days after receipt of feedback	Seven days after receipt of feedback	Seven days after receipt of feedback	Seven days after receipt of feedback

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

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

Operations		Project
Media Relations		
Information, Education and Communication		
Publications, Campaigns and Programmes		



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**



# BUDGET SUB-PROGRAMME SUMMARY

## PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

### SUB-PROGRAMME 1.6: Internal Audit

#### 1. Budget Sub-Programme Objective

- To provide an independent, objective, assurance, advisory and consulting services and special audit assignments designed to add value and improve operations of the Commission.

#### 2. Budget Sub-Programme Description

The Internal Audit Directorate undertakes audit of all operations of the Commission, to ascertain whether governance, control and risk management processes as designed by the Board are adequate and functional in the manner that:

- Programmes, plans and objectives are achieved
- Significant regulatory issues are recognised and addressed appropriately.
- Quality and continuous improvement are fostered in the control process.
- Risks are appropriately identified and managed.
- National resources are used economically, effectively and efficiently.
- All financial activities are in compliance with laws, financial regulations, policies, plans, standards and procedures.
- National resources are adequately safe guarded and used judiciously for the intended purpose.
- Financial, managerial and operating information reported internally and externally is accurate, reliable and timely.
- Detection and prevention of misstatements that could lead to fraud, abuse and waste.

#### 3. Budget Sub-Programme Results Statement

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

The Internal Audit has staff strength of two (2) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (GoG).

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end-September.)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Audit plan completed	Number of Audits completed as a percentage of the total number planned	100%	100%	100%	50%	100%	100%	100%	100%

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end-September.)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Audit queries	Number of Audit findings against the Commission	3	6	3	7	3	1	1	-
Issuance of audit reports	Number of audit reports issued as against number of audits conducted	4 (100%)	4 (100%)	4 (100%)	3 (100%)	4 (100%)	4 (100%)	4 (100%)	4 (100%)
Training of audit staff	Number of audit staff trained	2	2	2	2	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
Internal Audit Operations	No project
Preparation of audit reports	
Issuance of audit queries	
Monitoring of Regional and District Offices	



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

# **BUDGET PROGRAMME SUMMARY**

## **PROGRAMME 2: LEGAL AID SERVICES**

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

- To improve legal aid delivery.
- To improve access to justice for all.
- To expand legal aid services to all districts.
- Promote access and efficiency in the delivery of Justice.
- Identify, develop and encourage customary arbitration.

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

The programme covers the activities of two sub-programmes; Legal and Citizenry Advisory and Alternative Dispute Resolution. The Legal and Citizenry Advisory programme is responsible for provision of free legal advice and representation to the indigents; The Alternative Dispute Resolution programme assists persons in disputes to arrive at a compromise.

A total of one hundred and twenty (120) staff is available to implement the programme. The entire programme is funded by the Government of Ghana (GoG).



## 2.6 Budget by Chart of Account

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

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

	2026	2027	2028	2029
<b>08102 - Legal Aid Services</b>	<b>17,351,269</b>	<b>17,351,269</b>	<b>17,351,269</b>	<b>17,351,269</b>
08102001 - Legal and Citizenry Advisory Services	9,598,118	9,598,118	9,598,118	9,598,118
21 - Compensation of Employees [GFS]	6,895,170	6,895,170	6,895,170	6,895,170
22 - Use of Goods and Services	2,702,948	2,702,948	2,702,948	2,702,948
08102002 - Alternative Dispute Resolution	7,753,151	7,753,151	7,753,151	7,753,151
21 - Compensation of Employees [GFS]	6,852,169	6,852,169	6,852,169	6,852,169
22 - Use of Goods and Services	900,982	900,982	900,982	900,982

# **BUDGET SUB-PROGRAMME SUMMARY**

## **PROGRAMME 2: LEGAL AID SERVICES**

### **SUB-PROGRAMME 2.1: Legal and Citizenry Advisory**

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

- To accelerate coverage of legal aid services in the country
- To ensure efficient and quality legal aid services delivery

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

The sub-programme is executed through the following activities:

##### **Citizens Advisory**

- Provide free legal advice to citizens to broaden access to justice for the poor with particular emphasis on gender and social protection.
- Initiate and carry out educational programmes designed to promote an understanding by the public of their rights, powers, privileges, duties and responsibilities under the law.
- By advertisement or other means, bring the services provided by the Commission to the attention of the public.
- Create awareness on a system for the participation of a paralegal or a legal assistant in legal aid delivery.

##### **Public Defenders**

- Assist persons in need of legal assistance for the realisation of the right of equality before the law and to fair trial.
- Act as a public defender for the realisation of articles 14, 17 and 19 of the Constitution.
- Ensure that a person who is arrested, restricted, detained or accused of an offence is afforded the appropriate legal assistance.
- Provide legal aid for juveniles.

The sub-programme has staff strength of forty - five (45) and is funded by the Government of Ghana (GoG).

### 3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end-September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Cases resolved through representation	Number of litigation applications received	8,161	5,535	8,161	3,467	4,835	4,840	4,850	5,000
	Number of clients represented in litigation cases in court	3,908	1,584	3,903	826	4,620	4,645	4,660	4,675
Awareness created on activities of LAC	Number of sensitisation programmes held	420	380	420	115	420	450	510	550
	Weekly programmes on radio stations	410	86	200	55	200	435	450	465

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

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

Operations	Projects
<b>Citizenry Advisory</b> (Legal Awareness and Education)	
<b>Public Defender</b> (Legal Representation)	



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

	2026	2027	2028	2029
08102001 - Legal and Citizenry Advisory Services	9,598,118	9,598,118	9,598,118	9,598,118
21 - Compensation of Employees [GFS]	6,895,170	6,895,170	6,895,170	6,895,170
22 - Use of Goods and Services	2,702,948	2,702,948	2,702,948	2,702,948



# BUDGET SUB-PROGRAMME SUMMARY

## PROGRAMME 2: LEGAL AID SERVICES

### SUB-PROGRAMME 2.2: Alternative Dispute Resolution

#### 1. Budget Sub-Programme Objectives

- To ensure amicable resolution of disputes.
- To encourage customary arbitration.

#### 2. Budget Sub-Programme Description

The sub-programme is executed through the following activities:

- Effectively mainstream an Alternative Dispute Resolution mechanism in the operations of the Commission.
- Assist persons in dispute to arrive at a compromise.
- Identify, develop and encourage customary arbitration; and
- Coordinate with other bodies that the sub-programme may determine to achieve the objective of the Division.

The sub-programme has staff strength of seventy - five (75) and is funded by the Government of Ghana (GoG).

#### 3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end-September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Cases resolved through ADR	Number of ADR cases received	14,040	8,862	14,040	5,651	12,016	13,815	14,202	14,510
	Number of ADR cases resolved	8,073	5,177	8,073	2,986	7,020	9,120	10,150	10,400

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

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

Operations	Projects
Alternative Dispute Resolution	

## CHALLENGES

- **Funds:** Inadequacy of funds.
- **Office Space:** The Head Office has no permanent office space of its own. It has been allocated the former office of the Prosecution Division of the office of the Attorney General and Ministry of Justice. The office space is still inadequate to accommodate the offices.  
The same situation persists in Koforidua, Cape Coast, Ho, Upper East & Upper West offices. The current offices of the Commission across the Regions and Districts are in dire need of renovation.
- **Personnel:** The Commission is understaffed and needs personnel to manage its offices across the country.
- **Inadequate Training:** Inadequate training for staff of the Commission.
- **Logistics & Office Equipment:** The Commission lacks logistics & Office equipment in all its offices. (*Vehicles for the Regional and District Offices.*)
  - Vehicles and motorcycles for the Head Office, Regional and District Offices to facilitate operations.



## 2.8. Budget by Chart of Account

### 8 - Sub-Programme and Natural Account

**Entity:** 081 - Legal Aid Commission

**Funding:** Total Source of Funding

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

**Version 1**

	2026	2027	2028	2029
08102002 - Alternative Dispute Resolution	7,753,151	7,753,151	7,753,151	7,753,151
21 - Compensation of Employees [GFS]	6,852,169	6,852,169	6,852,169	6,852,169
22 - Use of Goods and Services	900,982	900,982	900,982	900,982



## 1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 081 - Legal Aid Commission  
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	
081 - Legal Aid Commission	36,061,737	6,006,550	5,343,819	47,412,106		103,395		103,395							47,515,501
08101 - Headquarters	36,061,737	6,006,550	5,343,819	47,412,106		103,395		103,395							47,515,501
0810102 - General Administration	21,836,594	720,789	5,343,819	27,901,202		103,395		103,395							28,004,597
0810102001 - Administration Office	21,760,869	720,789	5,343,819	27,825,477		103,395		103,395							27,928,872
0810102003 - Procurement Office	37,862			37,862											37,862
0810102006 - Information Technology Office	37,862			37,862											37,862
0810103 - Finance Division	123,088	360,393		483,481											483,481
0810103001 - Finance office	123,088	360,393		483,481											483,481
0810104 - Internal Audit Division	190,704	360,390		551,094											551,094
0810104001 - Internal Audit Office	190,704	360,390		551,094											551,094
0810105 - Human Resource Division	113,587	480,524		594,111											594,111
0810105001 - Human Resource office	113,587	480,524		594,111											594,111
0810106 - Alternate Dispute Resolution Division	6,852,169	900,982		7,753,151											7,753,151
0810106001 - Alternate Dispute Resolution Secretariat	6,852,169	900,982		7,753,151											7,753,151
0810107 - Citizens Advisory Division	2,281,275	900,982		3,182,257											3,182,257
0810107001 - Citizens Advisory Secretariat	2,281,275	900,982		3,182,257											3,182,257
0810108 - Public Defenders Division	4,613,895	1,801,966		6,415,861											6,415,861
0810108001 - Public Defenders secretariat	4,613,895	1,801,966		6,415,861											6,415,861
0810109 - Research, Monitoring and Evaluation	50,425	480,524		530,949											530,949
0810109001 - Research, Monitoring and Evaluation Office	50,425	480,524		530,949											530,949



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