



REPUBLIC OF GHANA

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

PROGRAMME BASED
BUDGET ESTIMATES FOR 2026

OFFICE OF THE SPECIAL PROSECUTOR





OFFICE OF THE SPECIAL PROSECUTOR



The OSP MTEF PBB for 2026 is also available on the internet at:
www.mofep.gov.gh

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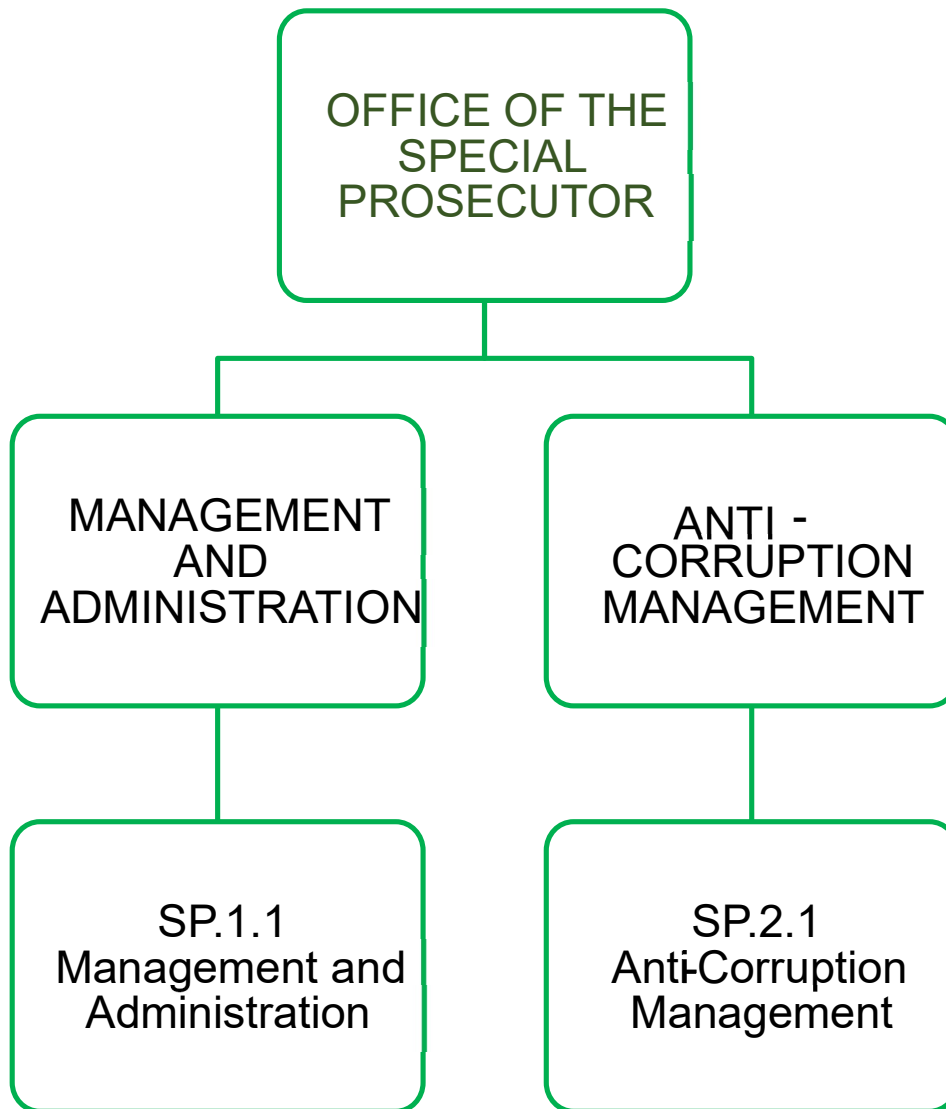
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**PROGRAMME STRUCTURE - OFFICE OF THE SPECIAL
PROSECUTOR**





1.5. Appropriation Bill

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

Entity: 078 - Office of the Special Prosecutor
Year: 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		
07801 - Management and Administration	78,026,107	5,500,000		83,526,107											83,526,107	
07801001 - Management and Administration	78,026,107	5,500,000		83,526,107											83,526,107	
07802 - Anti Corruption Management		55,410,351	20,000,000	75,410,351											75,410,351	
07802001 - Anti Corruption Management		55,410,351	20,000,000	75,410,351											75,410,351	
Grand Total	78,026,107	60,910,351	20,000,000	158,936,458											158,936,458	

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

1. POLICY OBJECTIVES

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

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

2. VISION

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

3. MISSION

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

4. CORE FUNCTIONS

The core functions of the Office include the following:

- the investigation and prosecution of cases of alleged or suspected corruption and corruption related offences under the Public Procurement Act, 2003 (Act 663);
- investigation and prosecution of cases of alleged corruption and corruption related offences under the Criminal and Other Offences Act, 1960 (Act 29) involving public officers, politically exposed persons and persons in the private sector involved in the commission of the offence;
- investigation and prosecution of cases of alleged or suspected corruption and corruption related offences involving public officers, politically exposed persons and persons in the private sector involved in the commission of the offence under any other relevant law;
- recover and manage the proceeds of corruption;
- disseminate information gathered in the course of investigation to competent authorities and other persons the Office considers appropriate in connection with the offences specified in paragraphs (a) and (b);
- co-operate and coordinate with competent authorities and other relevant local and international agencies in furtherance of this Act;
- receive and investigate complaints from a person on a matter that involves or may involve corruption and corruption-related offences;

- receive and act on referrals of investigations of alleged corruption and corruption related offences by Parliament, the Auditor-General's Office, the Commission on Human Rights and Administrative Justice, the Economic and Organized Crime Office and any other public body; and
- perform any other functions connected with the objects of the Office.

5. POLICY OUTCOME INDICATORS AND TARGETS

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

6. EXPENDITURE TRENDS FOR THE MEDIUM-TERM

The OSP was allocated GH¢146,750,289.00 in 2025. This is made up of GH¢71,839,938.00 for Compensation of Employees, GH¢54,910,351.00 for Goods and Services and GH¢20,000,000.00 for Capital Expenditure.

As at the end of September 2025, an amount of GH¢52,034,489.89 representing 72% of the compensation budget of GH¢71,839,938.00 was released. Also, an amount of GH¢43,273,567.00 out of the budgeted figure of GH¢54,910,351.00 for Goods and Services was released. This constitutes 79% of the budgeted amount.

Out of the total amount of GH¢20,000,000.00 budgeted for Capital Expenditure for 2025 GH¢12,000,000.00 has been released. This figure constitutes 60% of the total budgetary allocation for the year.

In total, out of the total budget of GH¢146,750,289.00 for 2025, a total amount of GH¢107,308,056.89 representing 73% of the total budget was released.

Budget performance for the year under review as at 30th September 2025 is summarized in the table below:

Items	Approved Budget	Revised Budget	Releases	Actual Payments	% Budget Utilization
Compensation of Employees	71,839,938.00	71,839,938.00	52,034,489.89	52,034,489.89	72%
Goods and Services	54,910,351.00	54,910,351.00	43,273,567.00	43,273,567.00	79%
Assets (CAPEX)	20,000,000.00	20,000,000.00	12,000,000.00	6,637,036.00	33%
TOTAL	146,750,289.00	146,750,289.00	107,308,056.89	101,945,092.89	73%

Below is the expenditure trend for the for the past years of the current Medium Term

	BUDGET	ACTUAL	BUDGET	ACTUAL
	2023	2023	2024	2024
REVENUE	GH¢	GH¢	GH¢	GH¢
Compensation of employees	68,900,000.00	21,779,898.54	68,899,999.00	62,565,344.70
Goods and services	71,779,380.00	71,779,380.00	32,735,670.00	32,735,670.00
CAPEX	51,370,000.00	51,370,000.00	47,370,000.00	47,370,000.00
Total Revenue	192,049,380.00	144,929,278.54	149,005,669.00	142,671,014.70
EXPENDITURE				
Compensation of employees	68,900,000.00	21,779,898.54	68,899,999.00	62,565,344.70
Goods and services	71,779,380.00	71,779,380.00	32,735,670.00	32,735,670.00
CAPEX	51,370,000.00	51,370,000.00	47,370,000.00	47,370,000.00
Total expenditure	192,049,380.00	144,929,278.54	149,005,669.00	142,671,014.70

7. ACHIEVEMENTS IN 2025

Below is a summary of the achievement of the office in the four mandate areas:

A. CORRUPTION RISK ANALYSIS OF PAYROLL ADMINISTRATION

In the first half of 2025 the Office of the Special Prosecutor (OSP) advanced anti-corruption objects by converting prior-year investigation into concrete enforcement outcomes, including successful prosecution and asset recoveries. Notably, the Office collaborated with the Controller and Accountant General's Department to conduct a corruption risk assessment of government payroll administration in the Northern Region, pursuant to regulation 31(1) (a) and (g) of the OSP (Operations) regulations 2018 (L.I. 2374). The provision mandates the office to identify systematic corruption risks and publish detected corrupt cases.

The joint assessment uncovered and disrupted a payroll fraud scheme involving the Ghana Education Service (GES) and Temale Teaching Hospital. As a result, the State saved GH34 million in unearned salaries for the 2024 financial year, with equivalent savings expected annually going forward - excluding additional periodic pay adjustments. The findings led to the conviction of six individuals through plea bargain on 30th April, 2025.

Beyond the conviction and formal acceptance of criminal responsibility, the convicted persons collectively refunded a total of **GH¢106,319.64** to the State. Outcome affirms the Office's commitment to securing accountability, deterring future misconduct, and recovering stolen public funds.

B. CASE MANAGEMENT AND INVESTIGATION

In the first half of 2025, the Office of the Special Prosecutor continued to deliver results across its core enforcement functions. The Office successfully concluded 10 investigations which resulted in prosecution, plea bargains, and administrative enforcement actions. These outcomes represent significant progress in the fight against corruption and recovery of public funds.

In addition to the concluded cases, the Office is actively handling approximately 67 investigations at various stages, ranging from preliminary assessments to full scale inquiries – covering suspected acts of corruption and corruption related offences across several sectors.

C. PROSECUTION

During the period under review, the OSP pursued seven (7) prosecutions, four of which were initiated between January and June 2025. These efforts resulted in Seven (7) convictions and One (1) Acquittal, which is currently under appeal. In addition, to fines imposed by the courts, the convicted persons also made restitution to the State through payment of part of reparation for the offences committed. Details of the cases are presented below:

S/N	CASES	STATUS
1	The Republic v Charles Bissie & Andy Thomas Owusu	Conviction of second accused person, prosecution ongoing in the case of the first accused
2	The Republic v Sumaila Abdul Rahman and Others	Prosecution ongoing
3	The Republic v Ibrahim Sessah	Prosecution ongoing
4	The Republic v Adjenim Boateng Adjei	Prosecution ongoing
5	The Republic v Issah Seidu, James Keck Osei & Peter Archibold Hyde	Prosecution ongoing
6	The Republic v Yakubu & 5 Others	Prosecution completed, conviction secured for all accused persons.
7	The Republic v Alexander Kwabena Sarfo Kantanka	Accused acquitted by Court. Appeal filed.



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 078 - Office of the Special Prosecutor

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
Programmes - Office of the Special Prosecutor	158,936,458	209,766,797	209,766,797	209,766,797
07801 - Management and Administration	83,526,107	134,356,446	134,356,446	134,356,446
07801001 - Management and Administration	83,526,107	134,356,446	134,356,446	134,356,446
21 - Compensation of Employees [GFS]	78,026,107	128,856,446	128,856,446	128,856,446
22 - Use of Goods and Services	5,500,000	5,500,000	5,500,000	5,500,000
07802 - Anti Corruption Management	75,410,351	75,410,351	75,410,351	75,410,351
07802001 - Anti Corruption Management	75,410,351	75,410,351	75,410,351	75,410,351
28 - Other Expense	55,410,351	55,410,351	55,410,351	55,410,351
31 - Non financial assets	20,000,000	20,000,000	20,000,000	20,000,000

PART B: BUDGET PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

1. Budget Programme Objective

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

2. Budget Programme Description

The programme is executed through the following operations:

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

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

3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years			Budget Year 2026	Projection		
		2024 Actual	2025 Target	2025 Actual		Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
Disseminate and respond to Official concerns and request	Number of working days used to respond	3	2	3	2	1	1	1
Organisation of Management meetings	Number of meetings held	48	50	48	50	50	50	55
Preparation and submission of Monthly Financial Reports	Financial Report prepared and submitted by	31 st March 2024	31 st March of the ensuing year	31 st March 2025	31 st March of the ensuing year	31 st March of the ensuing year	31 st March of the ensuing year	31 st March of the ensuing year
Recruit staff	Number of Staff recruited	0	50	0	50	30	50	55
Build capacity of Staff	Number of staff trained	152	200	188	200	230	251	251

4. Budget Sub-Programme Operations and Projects

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

OPERATIONS	PROJECTS
Provide Administrative services to support the office	
Provide needed services to the public	
Organize meetings with key stakeholders	
Training and staff development	



2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 078 - Office of the Special Prosecutor

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
07801001 - Management and Administration	83,526,107	83,526,107	83,526,107	83,526,107
21 - Compensation of Employees [GFS]	78,026,107	78,026,107	78,026,107	78,026,107
22 - Use of Goods and Services	5,500,000	5,500,000	5,500,000	5,500,000

BUDGET PROGRAMME SUMMARY

PROGRAMME 2: ANTI-CORRUPTION MANAGEMENT

1. Budget Programme Objectives

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

2. Budget Programme Description

The Anti-Corruption Management programme exists to:

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

3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years			Budget Year 2026	Projection		
		2024 Actual	2025 Target	2025 Actual		Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
Fight against corruption and corruption-related offences	Number of complaints received and screened	179	150	170	140	120	130	150
	Number of complaints proceeding to full investigation	27	50	67	70	75	80	85

Main Outputs	Output Indicator	Past Years			Budget Year 2026	Projection		
		2024 Actual	2025 Target	2025 Actual		Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
	Proportion of investigation concluded by outcome (allegation not proven, recommendation issued, referral to another authority)	8	15	10	20	25	30	35
	Number of Special Reports Published	2	2	1	3	5	8	8
	Number of systemic reforms triggered by OSP Investigative findings	1	2	1	4	6	8	8
Prosecutions	Prosecutions initiated	1	10	5	15	20	25	25
	Convictions secured	0	9	7	15	20	25	25
	Acquittals / Discharges	0	0	1	0	0	0	0
	Discontinuances (Nolle Prosequi)	0	0	0	0	0	0	0
	Plea Bargaining	0	3	7	4	6	7	10
	Number of civil applications involving OSP	1	5	4	10	15	20	25
Recoveries made from cases prosecuted	Value of assets recovered	2M	5M	312k	5M	10M	5M	5M
	Number of assets seized/Frozen	0	50M	74M	150M	200M	250M	250M
	Amount saved (Value of money to state through OSP intervention)	34m	50m	TBD	100M	150M	200M	200M
	Suspended/Cancelled Transactions	0	300M	687M	300M	500M	600M	600M
Anti-corruption prevention measures	Number of people reached with anti-corruption sensitisation: In-person	6,665	5K	4337	7K	8K	9K	9K
	Number of people reached with anti-corruption sensitisation: Traditional Media	4M	7M	5.5M	8M	9M	10M	10M
	Number of people reached with anti-corruption sensitisation: social media	2M	5M	3.9M	6M	7M	8M	8M
	Number of Corruption Risk assessment conducted	18	15	11	18	20	22	22
	Percentage of Right to Information Requests	100%	100%	100%	100%	100%	100%	100%

Main Outputs	Output Indicator	Past Years			Budget Year 2026	Projection		
		2024 Actual	2025 Target	2025 Actual		Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
	responded to within statutory timelines							
	Number of Joint operations/investigations with agencies	0	2	1	4	6	8	8
	Number of international cooperation requested (MLA/Extradition, evidence, information sharing, joint investigation etc) initiated or responded to	0	2	2	2	3	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
Promotion of Anti-corruption	Security (Armoury)
	Motor Vehicle
	Office Building - (Cells and renovation)



2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 078 - Office of the Special Prosecutor

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
07802001 - Anti Corruption Management	75,410,351	75,410,351	75,410,351	75,410,351
28 - Other Expense	55,410,351	55,410,351	55,410,351	55,410,351
31 - Non financial assets	20,000,000	20,000,000	20,000,000	20,000,000



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 078 - Office of the Special Prosecutor
Year: 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		
078 - Office of the Special Prosecutor	78,026,107	60,910,351	20,000,000	158,936,458											158,936,458	
07801 - Headquarters	78,026,107	60,910,351	20,000,000	158,936,458											158,936,458	
0780101 - General Administration and Finance	78,026,107	60,910,351	20,000,000	158,936,458											158,936,458	
0780101001 - General Administration and Finance	78,026,107	60,910,351	20,000,000	158,936,458											158,936,458	



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