



REPUBLIC OF GHANA

**MEDIUM TERM EXPENDITURE FRAMEWORK
(MTEF)**

FOR 2017-2019

PROGRAMME BASED BUDGET ESTIMATES

FOR 2017

AUDIT SERVICE OF GHANA

The Audit Service MTEF PBB Estimates for 2017 is available on the internet at:
www.mofep.gov.gh

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PART A: STRATEGIC OVERVIEW OF THE AUDIT SERVICE

1. GSGDA II POLICY OBJECTIVES

The GSGDA II Framework contains two (2) Policy Objectives that are relevant to the Audit Service

These are as follows:

- Improve Fiscal revenue mobilization and management; and
- Promote Transparency and Accountability.

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; and
- Monitor the use and management of all Public funds and report to Parliament. This covers Constitutional, Statutory and any other body or organization established by an Act of Parliament.

4. POLICY OUTCOME INDICATORS AND TARGETS

Outcome Indicator Description	Unit Measurement	Baseline		Latest status		Target	
		Year	Value	Year	Value	Year	Value
Deliver full range of audits specified under the Auditor-General's mandate	Percentage coverage of audit entities	2013	70%	2016	70%	2019	80%
Implement the provision on Disallowance and Surcharge	Number of disallowance and surcharge certificate issued	2013	-	2016	-	2019	15

5. KEY ACHIEVEMENTS IN 2016

Despite financial and operational challenges, the Service made substantial progress toward the execution of its planned audits for 2016 as mandated by the Constitution but was unable to present any of its reports to Parliament. These audits include 2,010 institutions and agencies of Ministries, Departments and Agencies, 210 Metropolitan, Municipal and District Assemblies and 550 Educational Institutions representing 80% out of 3,463 planned audits.

The major shortcomings of the four audit reports issued so far was their failure to institute effective internal control measures to minimize instances of financial malfeasance in areas such as cash, procurement, payroll, contract and tax irregularities, as well as non-payment of outstanding loans. Total anomalies amounted to GH¢3,879,780,314.

These irregularities are receiving attention for its recovery and when realized may constitute quantitative savings for the government as a result of our audit impact. The summaries are as indicated below, however, the details would be found in the various reports.

Public Boards, Corporations and other Statutory Institutions	GH¢3,311,963,314
Polytechnics	27,419,502
District Assembly's Common Fund	53,218,363
Ministries, Departments and Agencies	505,179,135
Total Irregularities	GH¢3,879,780,314

Furthermore, the Service continued with the Payroll Validation exercise aimed at minimizing the incidence of financial irregularities in managing government's wage bill. The exercise began in 2014 and as at December 2016, the Service has prevented the payment of unlawful or unearned claims totaling GH¢2,358,870.93 during certification of payment of arrears due some MDAs. Additionally, the verification of employees on the government payroll without bank account numbers ("ZERO ACCOUNTS") identified 2,690 persons out of a sample of 47,186 names extracted from the government payroll for the months of September and October 2014 as "ghost names". Using an average gross monthly salary of GH¢1,000.00 per each person meant that the government was losing an amount of GH¢2,690,000.00 each month and a cumulative amount of

GH¢69,940,000 for the past 26 months. This is the savings made for the government by the Audit Service as at the end of 2016.

6. EXPENDITURE TRENDS FOR THE MEDIUM -TERM

The Audit Service goes through a cycle of financial and operational challenges over the years as a result of delays and untimely release of funds.

Total budget approved were GH¢119,115,792, GH¢125,527,610 and GH¢140,611,756 for the financial years 2014, 2015 and 2016 respectfully. However, year end expenditure totals stood at GH¢119,407,257, GH¢117,298,389 and GH¢132,641,513 for 2014, 2015 and 2016 respectfully.

The detail in Ghana cedi is as indicated below;

YEAR	2014			2015			2016		
Item of Expenditure	Approved	Cash Received	Variance	Approved	Cash Received	Variance	Approved	Cash Received	Variance
Compensation	99,512,430	109,148,158	9,635,728	105,483,176	105,717,677	234,501	122,009,511	121,204,562	(804,949)
Goods & Service	14,702,862	10,146,000	(4,556,862)	14,784,434	11,580,712	(3,203,722)	14,496,057	11,394,951	(3,101,106)
CAPEX	4,900,500	113,099	(4,787,401)	5,260,000	-	(5,260,000)	4,106,188	42,000	(4,064,188)
TOTAL	119,115,792	119,407,257		125,527,610	117,298,389		140,611,756	132,641,513	

The major constraint is the inadequacy of releases for Goods and Service for the execution of our planned audits and non-release of funds for our investment activities under CAPEX. Since 2012, no commencement warrant has been issued by Ministry of Finance for on-going projects thereby leaving most of these structures to develop structural defects.

It is projected that an amount of GH¢186,507,380, GH¢205,086,000 and GH¢218,250,900 would be required for the Services' activities for 2017, 2018 and 2019 respectively.



1.5. Appropriation Bill

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

Entity: 005 - Audit Service(AS)

Year: 2017 | Currency: Value

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	
005001 - Management and Administration	16,735,585	12,837,500	9,415,000	38,988,085									6,065,676	6,065,676	45,053,761
0050010 - Management and Administration	16,735,585	12,837,500	9,415,000	38,988,085									6,065,676	6,065,676	45,053,761
005002 - Audit Operations	135,173,790	6,279,829		141,453,619											141,453,619
0050021 - Central Government Audits	22,635,562	926,000		23,561,562											23,561,562
0050023- Educational Institutions Audits	98,507,853	3,678,929		102,186,782											102,186,782
0050024- Commercial Audits	6,675,799	792,100		7,467,899											7,467,899
0050025- Special Audits	7,354,576	882,800		8,237,376											8,237,376
Grand Total	151,909,375	19,117,329	9,415,000	180,441,704									6,065,676	6,065,676	186,507,380

PART B: BUDGET PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

1. Budget Programme Objectives

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

2. Budget Programme Description

The Audit Service Board and Auditor-General's Secretariat, Human Resource, Training, Procurement and Estate, Transport and Security, Budget, Accounts, Internal Audit, IT Technical, IPPD, PRME and PR are responsible for delivering the programme.

The programme is executed through the following operations:

- Adoption of new methodologies required for the effective and efficient performance of the functions of the Audit Service;
- Overseeing the formulation of policies for the administration and management of the Service;
- Overseeing the development of code of ethics for the Service, reviewing and implementing the organizational structure, establishing human resource ceilings, and remuneration, preparing and submitting audit reports to Parliament;
- Carrying out risk assessment to develop annual operational plans, and introduce quality assurance plans in line with international standards in addition to establishing good relations with stakeholders and civil societies;
- Establishment of monitoring systems to follow-up and report on the recommendations of the reports sent to Parliament and prepare the activity reports of the Service;
- Provision of services such as budgeting, procurement and accounting for GoG and donor funds received;
- Reporting on the financial operations in accordance with 1992 Constitution, FAR, FAA and the Audit Service ACT;
- Addressing the ICT needs in terms of training, installations and maintenance of IT equipment for Audit Service staff;
- Developing HR policies, recruiting, training and retaining qualified and experience staff with accounting and auditing background and other specialized fields; and
- Provision of security, transport services and maintenance of office buildings & bungalows, logistics and efficient stores.

The Service collaborates with the Office of the President, Parliament, Attorney - General's Department and other stakeholders including Civil Society in carrying out its functions as mandated in Article 187 of the Constitution.

The main sources of funding are from GoG and Development Partners. Currently, 171 staff of all grades is responsible for executing this programme.

3. Budget Programme Results Statement

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

Main Outputs	Output Indicator	Past years		Projections		
		2015	2016	Budget Year 2017	Indicative Year 2018	Indicative Year 2019
Issuing audit reports	Number of reports issued	8	8	8	8	8
Implement the provision on Disallowance and Surcharge	Number of disallowance and surcharge certificate issued	-	-	5	10	15
Monitoring of Audits Reports	Follow-up reports issued	30 th Sept.	30 th Sept.	30 th Sept.	30 th Sept.	30 th Sept.
Sensitization of stakeholders on accountability including surcharge	Number of accountability and sensitization workshops organized	2	2	2	2	2
Quality assurance reviews	Number of quality assurance reports reviewed	1	1	1	1	1
Introduce and implement Entity Risk Management Framework	Risk profile documented	30 th Sept.	30 th Sept.	30 th Sept.	30 th Sept.	30 th Sept.
Introduce quality assurance policies	Quality assurance manual reviewed	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
Organization of internal and external peer reviews into the operations of the Service	Number of Peer review report issued	1	1	1	1	1
Review human resource policies and scheme of service	Human resource policy handbook reviewed	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31

		Past years		Projections		
		2015	2016	Budget Year 2017	Indicative Year 2018	Indicative Year 2019
Main Outputs	Output Indicator					
Develop brochure on the independence of the Service for sensitization and educational exercise	Copies of brochure produced	200	500	500	500	500
Establish annual operation and work/activity plans	Revision of the corporate plan and report issued	Aug. 31	Aug. 31	Aug. 31	Aug. 31	Aug. 31
Staff training and development	Number of staff trained in new auditing methodologies	1500	500	500	500	500
Enhancement of operations of the Audit Services	Delivery of reports by	June 30	June 30	June 30	June 30	June 30
Preparation of financial reports	Financial reports prepared by	March 31	March 31	March 31	March 31	March 31
Update of assets register	Assets register updated	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
Development of procurement plan	Procurement plan developed	Jan. 31	Jan. 31	Jan. 31	Jan. 31	Jan. 31
Recruitment/replace ment of staff	Number of staff recruited/replaced	107	70	170	70	70

4. Budget Programme Operations and Projects

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

Operations	Projects
Conduct training in the use of Financial Audit Manual, ISSAI, IPSAS, Systems Applications & Products (SAP) Auditing and Mission Audit	Purchase of computers & accessories and equipment
Training in Oil and Gas Revenue Audit locally & abroad, IOM & IMO Audits	Purchase of furniture & fittings
Sensitization of Stakeholders Workshops, on NACAP Action plans	Purchase of vehicles
Monitoring & Evaluation of field staff in the use of the Regularity Audit Manual	Construction of offices and bungalows
Leadership, Management and in-house training	
Offering of specialized support services	
Participation in Supreme Audit Institution activities abroad (AFROSAI, INTOSAI)	
Organisation of Budget workshops and	



2.7 Budget by Chart of Account

7 - Sub-Programme and Natural Account

Entity: 005 - Audit Service(AS)

Funding: All Source of Funding

Year: 2017 | **Currency:** Value

Approved version

	Budget	Indicative Year	Indicative Year
0050010- Management and Administration	45,053,761	45,053,761	45,053,761
0050010- Management and Administration	45,053,761	45,053,761	45,053,761
21 - Compensation of employees [GFS]	16,735,585	16,735,585	16,735,585
22 - Use of goods and services	12,282,500	12,282,500	12,282,500
27 - Social benefits [GFS]	555,000	555,000	555,000
31 - Non financial assets	15,480,676	15,480,676	15,480,676

BUDGET PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

1. Budget Programme Objective

To audit all public accounts of Ghana and report to the Parliament of Ghana

2. Budget Programme Description

This programme is carried out through the auditing of the Consolidated Fund, Public Boards and Corporations, Pre-Tertiary Institutions, District Assemblies Special Funds, Bank of Ghana Foreign Exchange receipts and payments, Ghana Missions Abroad and other funds.

Four departments in the Audit Service carry out the above. These are Central Government Audit Department (CGAD), Commercial Audit Department (CAD), Pre-Tertiary Educational Institutions and District Assemblies (EIDA) and Performance & Special Audit Department (PSAD).

- The Central Government Audit Department (CGAD) – undertakes the financial audits of the Public Accounts of Ghana and the accounts of Ministries, Departments and Agencies (MDAs) of Central Government including Parliament and the Courts. The Department is also responsible for the audit of the Multi Donor Budget Support funds received by Government from Development Partners;
- Educational Institutions and District Assemblies (EIDA) – responsible for the audit of more than 600 pre-university educational institutions, 216 District Assemblies, 263 Traditional Councils as well as regional and district offices of MDAs;
- Commercial Audit Department (CAD) – conducts financial audits on non-commercial statutory boards and corporations including the universities and other tertiary institutions. The CAD also reviews audits carried out by private firms appointed by the Auditor-General to audit commercial and non-commercial public sector bodies and carries out, on a half-yearly basis, the audit of Foreign Exchange Receipts and Payments Statements of the Bank of Ghana; and
- Performance and Special Audit Department (PSAD) – responsible for performance, forensic, environmental and IT audits as well as Procurement and Special Funds audits.

This programme is made up of five sub-programmes:

- Central Government Audits;
- Local Government Audits;
- Educational and Institutions Audits;
- Commercial Audits; and
- Special Audits.

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME SP 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 and control public property.
- To determine whether all public monies paid into and from the consolidated fund have been fully accounted for and rules and procedures applicable are sufficient to secure an effective check on the assessment, collection and proper allocation of revenue.
- To ascertain whether funds have been allocated to missions abroad on timely basis and that those funds have been appropriated and expenditures properly authorized.
- To verify the extent to which government revenue generated from the various missions abroad have been accounted for and paid in full into the Special Account in London.
- To report on consolidated Fund, the Accounts of Foreign Missions, and Ministries, Departments and Agencies of Central Government and other statutory funds.
- To audit the transfer of funds to Government of Ghana through a verification study at the Bank of Ghana

2. Budget Sub-Programme Description

The Central Government Audit Department Covers 263 cost centers within the Ministries, Departments and Agencies of Central Government; and spans all the sectors of the annual Budget, being General Administration, Economic Services, Social Services, Infrastructure and Public Safety.

The Department draws up yearly 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 the execution of these audits.

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

- Transactions have been accurately recorded;

- Financial statements have been prepared in accordance with the Financial Administration Regulation, Financial Administration Act and other audit manuals;
- 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 in the form of audit reports to the MDAs to remedy those weaknesses. This ensures the Auditee fulfills its responsibility of maintaining accounting records and internal controls, preventing fraud and error, and safeguarding assets.

211 staff of all grades is responsible for the execution of the Sub-programme.

3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years		Projections		
		2015	2016	Budget Year 2017	Indicative Year 2018	Indicative Year 2019
Delivery of Management Letters.	Management Letters issued to the MDAs in the Country	170	215	250	260	250
	Management Letters issued to the Ghana missions abroad.	45	45	45	45	45
Auditor-General's Draft Report	Submission of Draft report on the consolidated fund to A-G	May 31	May 31	May 31	May 31	May 31
	Submission of Draft report on the MDAs to A-G	May 31	May 31	May 31	May 31	May 31
	Submission of Draft report on multi Donor Budget Support (MDBS) funded audits to A-G	May 31	May 31	May 31	May 31	May 31

4. Budget Sub-Programme Operations and Projects

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

Operations	Projects
Comprehensive Audit on the Public expenditure of all MDAs	No projects
Develop appropriate audit plan to audit 45 Ghana Missions abroad	

Timely audit and report on the consolidated fund
Comprehensive audit coverage of the health sector
Increase regular audit coverage of all Justice Sector agencies



2.7 Budget by Chart of Account

7 - Sub-Programme and Natural Account

Entity: 005 - Audit Service(AS)

Funding: All Source of Funding

Year: 2017 | **Currency:** Value

Approved version

	Budget	Indicative Year	Indicative Year
0050021- Central Government Audits	23,561,562	23,561,562	23,561,562
0050021- Central Government Audits	23,561,562	23,561,562	23,561,562
21 - Compensation of employees [GFS]	22,635,562	22,635,562	22,635,562
22 - Use of goods and services	875,000	875,000	875,000
27 - Social benefits [GFS]	51,000	51,000	51,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME SP 2.2: Local Government Audits

1. Budget Sub-Programme Objectives

- To collate draft reports into A-G's report from the Regions and Districts in respect of District Assemblies, DACF and Traditional Councils.
- To review interim audit reports issued by Regional and District Audits and advise the relevant Auditees on significant issues in the report.

2. Budget Sub-Programme Description

Audit staff in all 10 Regions and 71 Districts, audit the Assemblies' financial statements which comprise IGF, DDF, Traditional Councils, DACF and other Statutory Funds. Recommendations are given with regards to the weaknesses in the operations of the Assemblies.

Management letters submitted by the Regions and Districts are reviewed and a draft consolidated report is submitted to the Auditor-General.

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

Staff strength of 1,214 of all grades is responsible for the execution of the Sub-programmes.

3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years		Projections		
		2015	2016	Budget Year 2017	Indicative Year 2018	Indicative Year 2019
Final review of the interim reports issued from Assemblies	Number of interim reports reviewed	162	170	170	170	215
Audit of MDA Agencies	Number of reports issued	1,700	1,800	2,250	2,200	2,200
Submission of management letters of Traditional Councils	Number of audits conducted and reports issued	5	5	11	70	70
Special Assignment Audit Reports	Issue of special assignment audit reports	63	62	55	45	70

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	No projects
Production and Submission of management letters to Traditional Councils	
Review interim audit reports issued by Regional and District Auditors	
Validation of Financial Statements of the audited entities	

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME2: AUDIT OPERATIONS

SUB-PROGRAMME SP 2.3: Educational Institutions Audits

1. Budget Sub-Programme Objectives

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

2. Budget Sub-Programme Description

Audit staff in all 10 Regions and 71 Districts, audit the financial statements of all public Pre-Tertiary Educational Institutions and issue both management letters and Audit Opinions. Recommendations are given with regards to the weaknesses in the operations of these institutions. Management letters submitted by the Regions and Districts are reviewed and a draft consolidated report is submitted to the Auditor-General.

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

3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years		Projections		
		2015	2016	Indicative Year 2017	Indicative Year 2018	Indicative Year 2019
Final review of the interim reports on Schools issued	Number of interim reports reviewed	470	478	600	603	603

4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken

Operations	Projects
Annual Audit of all Public pre-tertiary educational institutions	No projects
Validation of financial statement of the audited entities	



2.7 Budget by Chart of Account

7 - Sub-Programme and Natural Account

Entity: 005 - Audit Service(AS)

Funding: All Source of Funding

Year: 2017 | **Currency:** Value

Approved version

	Budget	Indicative Year	Indicative Year
0050023- Educational Institutions Audits	102,186,782	102,186,782	102,186,782
0050023- Educational Institutions Audits	102,186,782	102,186,782	102,186,782
21 - Compensation of employees [GFS]	98,507,853	98,507,853	98,507,853
22 - Use of goods and services	3,278,929	3,278,929	3,278,929
27 - Social benefits [GFS]	400,000	400,000	400,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME SP 2.4: Commercial Audits

1. Budget Sub-Programme Objectives

- To audit State Owned Enterprises, Public Boards and Corporations, the Foreign exchange Receipts and Payments of Bank of Ghana, Tertiary and other Statutory Institutions and issue draft reports to the Auditor-General.
- To review the reports of contracted audit firms and submit draft reports to the Auditor-General.

2. Budget Sub-Programme Description

The Direct and Review Units of the Commercial Audit Department conducts the following operations:

- Financial audits of 68 sub-vented organizations including Tertiary Institutions;
- The audit of Foreign Exchange Receipts and Payments of the Bank of Ghana;
- The audit of 17 unions of the Ghana Trade Union Congress (upon request);
- The audit of any other organization referred to the department by the Auditor General;
- Issue of management reports to the Auditees;
- The review of 122 audit reports submitted to the Auditor-General by contracted audit firms; and
- Issue of draft notes on management reports to the Auditor General.

Challenges faced are late submission of financial statements and response to audit observations by auditors, inadequate office equipment and office space and late submission of audited reports by contracted audit firms.

56 staffs are responsible for the delivery of the programme.

3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years		Projections		
		2015	2016	Budget Year 2017	Indicative Year 2018	Indicative Year 2019
Draft management Reports Issued by Direct Audit	Number of draft report issued	70	70	89	80	89
Audited Financial statements Reviewed	Number of Statements Reviewed	50	50	50	50	50
Draft report for AG's Reports on Bank of Ghana forex receipts and payments	Issued by	May 31	May 31	May 31	May 31	May 31
Draft report for AG's Reports from Direct Audit	Issued by	May 31	May 31	May 31	May 31	May 31

4. Budget Sub-Programme Operations and Projects

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

Operations	Projects
Annual Audit of Public Boards, Corporations & other statutory Institutions	No Projects
Annual Audit of Tertiary educational Institutions	
Audit report on Bank of Ghana Receipt 30th June and 31st December	
Review of financial statements submitted by the audited entities	



2.7 Budget by Chart of Account

7 - Sub-Programme and Natural Account

Entity: 005 - Audit Service(AS)

Funding: All Source of Funding

Year: 2017 | **Currency:** Value

Approved version

	Budget	Indicative Year	Indicative Year
0050024- Commercial Audits	7,467,899	7,467,899	7,467,899
0050024- Commercial Audits	7,467,899	7,467,899	7,467,899
21 - Compensation of employees [GFS]	6,675,799	6,675,799	6,675,799
22 - Use of goods and services	732,000	732,000	732,000
27 - Social benefits [GFS]	60,100	60,100	60,100

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME SP 2.5: Performance Audit

1. Budget Sub-Programme Objective

To ensure improved utilization of public resources

2. Budget Sub-Programme Description

The Performance Audit Department conducts the operations of this sub-programme. The Performance Audit Unit examines in terms of the economy, efficiency, and effectiveness the use of resources by public bodies 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 conducts systems Audit in order to highlight the problems that could affect the reliability of Accounting data and audit evidence. An audit in each of the Units takes an average of between 8 and 10 months to complete.

The Clients of the sub programme are all government agencies and is fully funded by GoG with 63 staff of all grades responsible for the delivery of the sub-programme.

3. Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicator	Past Years		Projections		
		2015	2016	Budget Year 2017	Indicative Year 2018	Indicative Year 2019
Performance audit reports issued.	Number of reports issued	3	6	6	6	6
I.T audit reports issued.	Number of reports issued	8	9	8	8	10

4. Budget Sub-Programme Operations and Projects

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

Operations	Projects
Conduct Value for Money Audits	No Projects
I.T. audit of selected MDAs systems to ensure effective control. Environmental, Oil and Gas and Infrastructure audits	



2.7 Budget by Chart of Account

7 - Sub-Programme and Natural Account

Entity: 005 - Audit Service(AS)

Funding: All Source of Funding

Year: 2017 | **Currency:** Value

Approved version

	Budget	Indicative Year	Indicative Year
0050025- Special Audits	8,237,376	8,237,376	8,237,376
0050025- Special Audits	8,237,376	8,237,376	8,237,376
21 - Compensation of employees [GFS]	7,354,576	7,354,576	7,354,576
22 - Use of goods and services	796,400	796,400	796,400
27 - Social benefits [GFS]	86,400	86,400	86,400



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service(AS)

Year: 2017 | Currency: Value

Approved version

	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(AS)	151,909,375	19,117,329	9,415,000	180,441,704									6,065,676	6,065,676	186,507,380
00501 - Finance and Administration	16,735,585	12,837,500	9,415,000	38,988,085									6,065,676	6,065,676	45,053,761
0050101 - Auditor Generals Secretariat	16,735,585	12,837,500	9,415,000	38,988,085									6,065,676	6,065,676	45,053,761
0050101001 - Auditor Generals Secretariat	16,735,585	12,837,500	9,415,000	38,988,085									6,065,676	6,065,676	45,053,761
00502 - Commercial Audit	6,675,799	792,100		7,467,899											7,467,899
0050202 - Direct Audit	6,675,799	792,100		7,467,899											7,467,899
0050202001 - Direct Audit	6,675,799	792,100		7,467,899											7,467,899
00503 - Central Govt - Audit Dept.	22,635,562	926,000		23,561,562											23,561,562
0050303 - Other MDAs	22,635,562	926,000		23,561,562											23,561,562
0050303001 - Other MDAs.	22,635,562	926,000		23,561,562											23,561,562
00504 - Regional, District Audits & EIDA	98,507,853	3,678,929		102,186,782											102,186,782
0050401 - EIDA Secretariat	98,507,853	3,678,929		102,186,782											102,186,782
0050401001 - EIDA Secretariat	98,507,853	3,678,929		102,186,782											102,186,782
00505 - Performance & Special Audit	7,354,576	882,800		8,237,376											8,237,376
0050501 - Special Funds	7,354,576	882,800		8,237,376											8,237,376
0050501001 - Special Funds	7,354,576	882,800		8,237,376											8,237,376