



REPUBLIC OF GHANA

MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)

FOR 2020-2023

AUDIT SERVICE

PROGRAMME BASED BUDGET ESTIMATES

For 2020



AUDIT SERVICE



The GAS MTEF PBB for 2020 is also available on the internet at: www.mofep.gov.gh



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1.5. Appropriation Bill

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

Entity: 005 - Audit Service
 Year: 2020 | Currency: Ghanaian 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
00501 - Management and Administration	55,814,686	21,378,160	15,000,000	92,192,846									5,718,700	97,911,546
00501000 - Management and Administration	55,814,686	21,378,160	15,000,000	92,192,846									5,718,700	97,911,546
00502 - Audit Operations	274,091,472	23,621,840		297,713,312										297,713,312
00502001 - Central Government Audits	41,671,999	1,099,750		42,771,749										42,771,749
00502002 - Local Government Audits	101,632,043	12,328,350		113,960,393										113,960,393
00502003 - Educational Institutions Audits	104,828,568	8,543,400		113,371,968										113,371,968
00502004 - Commercial Audits	11,453,395	513,200		11,966,595										11,966,595
00502005 - Special Audits	14,505,467	1,137,140		15,642,607										15,642,607
Grand Total	329,906,158	45,000,000	15,000,000	389,906,158									5,718,700	395,624,858

PART A: STRATEGIC OVERVIEW OF THE AUDIT SERVICE

1. POLICY OBJECTIVES

The National Medium-Term Development Policy Framework contains two (2) Policy Objectives that are relevant to the Audit Service. These are as follows:

- Strengthen Domestic Resource mobilization; and
- Promote the fight against corruption and economic crimes.

2. GOAL

To be a world-class Supreme Audit Institution delivering professional, excellent and cost effective auditing services.

3. CORE FUNCTIONS

The core functions of the Audit Service are to:

- Ensure that the auditing activities of the Audit Service as spelt out in the Audit Service Act are carried out in accordance with best international practices; 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.
- Ensure effective implementation of the Assets & Liabilities regime.



4. POLICY OUTCOME INDICATORS AND TARGETS

Outcome Indicator Description	Unit of Measurement	Baseline		Latest Status		Target	
		Year	Value	Year	Value	Year	Value
Deliver range of audits specified under the Auditor- General's mandate	Percentage coverage of audits entities	2013	70%	2018	87%	2020	87%
Implement the provision in the Constitution on Disallowance and Surcharge	Report on disallowance and surcharge	2013	-	2018	1	2020	1
Declaration of Assets and Liabilities by public officers	Number of declarations	-	-	2018	1,562	2020	10,000

5. KEY ACHIEVEMENTS IN 2019

Non-Financial Performance

For the first time in several years, nine audit reports as well as seven special audit reports for the financial year ended 31st December, 2018 were completed and submitted to Parliament before the Constitutional deadline in 2019. In all, sixteen audit reports have been submitted to Parliament during the year. The reports were derived from the execution of 3,572 out of the planned 4,039 audits representing 88.4%.

The details are in the table below

STATUS OF PLANNED AND EXECUTED AUDITS

Audit Area	Planned Audits	Number of Audits Executed
Central Government Audits/MDAs	2,812	2,419
Metropolitan, Municipal and District Assemblies	254	254
Public Boards and Corporations, State Corporations and State Enterprises	80	61



Pre-Tertiary Educational Institutions	700	724
Tertiary Educational Institutions	15	10
Audit of Ghana Missions Abroad	52	52
Value for Money Audits	6	2
Sub-vented and Non-Governmental Organizations	50	45
Traditional Councils	70	5
Total	4,039	3,572

The irregularities identified in the audit reports covering the accounts for the 2018 financial year were attributed to the failure of management of the audited entities to put in place effective internal control measures and ensure compliance with;

- Cash management, procurement, payroll, contract, tax irregularities, non-payment of outstanding loans, among others, amounting to over GHC 8.4 billion.
- The most important impact of these audits that cannot be quantified include the improved internal controls as a result of the audits and also the deterrence to public officials and others.

Summary of Irregularities (financial and non-financial)

1. Audit Reports	Irregularity Identified - GHC
Ministries, Departments and Agencies	5,196,043,400
Management and Utilization of District Assemblies Common Fund (DACF) and Other Funds	120,567,897
Public Boards and Corporations	3,007,258,923
Internally Generated Funds (District Assemblies)	29,737,230
Pre-University Educational Institutions	12,748,242
Polytechnics and Technical Universities	98,894,465
Total (Audit Reports)	8,465,250,157



Other Audit Assignments

In accordance with Article 88 of the Constitution, the Attorney-General is responsible for the institution and conduct of all civil cases on behalf of the state. Therefore, it is her responsibility to institute civil action to recover the monies that has been the subject matter of surcharge by the Auditor-General. That notwithstanding, the Audit Service has been able to recover an amount totaling **GH¢67,315,066.12** from individuals, public officers and institutions who were found to have committed financial infractions in the course of performing their duties.

Additionally, 112 certificates amounting to **GH¢511,211,239.04** made up of **GH¢218,631,026.45** in respect of disallowance, and surcharge amounting to **GH¢292,580,212.59** have been issued by the Auditor-General.

Other Non-Audit activities carried out within the period

- The Service organized five budget workshops for its senior officers nationwide to capture the needed data for the preparation of its budget and also build their capacity to be able to audit the budgets of institutions. In all, three hundred and fifty (350) staff comprising Directors, Regional Finance and Regional Internal auditors and Assistant Auditors-General participated in the capacity building intervention.
- As part of its contribution towards the realization of the National Anti-Corruption action Plan (NACAP), four awareness creation workshops have been organized for two hundred and eighty (280) senior staff made up of Directors, Regional Finance and Regional Internal auditors and Assistant Auditors-General in all the regions with the exception of staff from Greater Accra. Furthermore, a complaints desk has been provided to receive complaints on irregularities by public officials including staff of the Service for further investigation and to aid in planning of our audits.
 - Forty (40) Trainer of Trainees have been trained to assist in deploying to staff the Audit Management Information System Software procured under the PFM project
 - A forensic audit training in conjunction with the World Bank was provided for (30) Audit Staff in order to enhance their skills in evidence gathering to support the disallowance and surcharge.
 - Over 120 members of audit firms who audit on behalf of the Auditor-General have been trained.

Financial Performance

The budget allocated to the Service from GoG sources for 2019 is **GH¢307m and GH¢9.3m from KFW** for infrastructure development.

In terms of disbursements from GOG sources for the various economic classifications, total actual cash received is **GH¢204.6m** for the period January to October 2019.



Compensation of Employees: - With regards to Compensation of Employees, the Service has expended a total amount of **GH¢183m** for the period January to October 2019 out of a total approved budget of **GH¢267m**.

Goods and Services: - Funding for our operational activities for Goods and Services has received a remarkable improvement in the last three years. As at October, 2019 an amount of **GH¢21.7m** has so far been spent out of an approved budget of **GH¢35m**.

CAPEX: - Commencement Warrant of GH¢4,789,110 has been received by the Service. The Service is yet to complete the procurement process so as to access the funds.

5. EXPENDITURE TRENDS FOR THE MEDIUM –TERM

Unlike the previous years, 2017, 2018 and 2019 financial years saw significant improvement in funding requirements. The expenditure trend for the year ended December 31, 2017 and 2018 as well as the period to October 31, 2019 is as below

Item of Expenditure	2017			2018			2019		
	Approved	Cash Received	Variance	Approved	Cash Received	Variance	Approved	Cash Received	Variance
Compensation	151,909,375.00	149,734,067.00	2,175,308.00	218,416,854.00	196,556,637.00	21,860,217.00	267,000,000	182,959,636	84,040,364
Goods and Services	19,117,329.00	17,451,121.00	1,666,208.00	35,119,810.00	32,925,796.00	2,194,014.00	35,119,810	21,662,031	13,457,500
CAPEX	9,415,000.00	-	9,415,000.00	10,900,000.00	43,569.00	10,856,431.00	5,000,000	0	5,000,000
Sub-Total (GOG)	180,441,704.00	167,185,188.00	13,256,516.00	264,436,664.00	229,526,002	34,910,662	307,119,810	204,621,946	102,497,864
Donor (KFW)									
Goods and Services	1,213,135.00		1,213,135.00	2,874,600.00	646,125.00	2,228,475.00	2,113,137	-	2,113,137
CAPEX	4,852,541.00		4,852,541.00	11,498,400.00	-	11,498,400.00	7,215,000	-	7,215,000
Sub-Total (KFW)	6,065,676.00	-	6,065,676.00	14,373,000.00	646,125.00	13,726,875.00	9,328,137	-	9,328,137
Other Sources:									
Validation of salary	2,143,463.00	2,143,463.00	-						
PF				3,525,000.00	3,525,000.00	-			
Sub-Total (Others)	2,143,463.00	2,143,463.00	-	3,525,000.00	3,525,000.00	-			
Grand-Total									
(GOG+Donor+Other	188,650,843.00	169,328,651.00	19,322,192.00	282,334,664.00	233,697,127.00	48,637,537.00	316,447,974	204,621,946	111,826,001



The budget allocated to the Service from GoG sources increased from **GH¢184.4m** in 2017 to **GH¢264.4m** in 2018 and **GH¢307m** in 2019 translating into a **43% and 16%** increment year-on-year for 2018 and 2019 respective years. Comparatively, there is an increase in nominal terms of **16.1%** between the budget allocation for 2018 from GoG sources of **GH¢264.4m**, and the approved budget of **GH¢307.1m** allocated to the Service for 2019.

In terms of disbursements from GOG sources for the various economic classifications, total actual cash received was **GH¢167.2m** and **GH¢229.5m** for the 2017 and 2018 financial years respectively resulting in a **40%** increase. From January to July 2019, out of a total budget of **GH¢307.1m** from GoG sources, an amount of **GH¢148.7m** have been expended representing **48%**.

Compensation of Employees: - With regards to Compensation of Employees, there is an increase in expenditure for the period under review. Amounts of **GH¢149.7m** and **GH¢196.6m** have been disbursed out of approved budgets of **GH¢151.9m** and **GH¢218.4m** for the 2017 and 2018 financial years respectively. Mention is to be made that the balance of **GH¢21m** for Compensation in 2018 was as a result of not being able to complete the recruitment processes to absorb the 200 people for the financial clearance received whose cost was part of the approved budget for 2018. The Service has expended a total amount of **GH¢183m** for the period of January to October 2019 out of a total approved budget of **GH¢267m**.

Goods and Services: - Funding for our operational activities in the form of Goods and Services has received a remarkable improvement in the period under review. Year 2017 recorded expenditure of **GH¢17.5m** as compared to amount of **GH¢32.9m** expended in 2018. As at October, 2019 an amount of **GH¢21.7m** has so far been spent out of an approved budget of **GH¢35m**.

CAPEX: - Unfortunately, funding for Capital Expenditure poses a huge challenge to the Service as funds are not released. The total allocation of **GH¢9.4m** for 2017 remained intact. Although, a total amount of **GH¢6.2m** has been released for various CAPEX activities out of an approved budget of **GH¢10.9m**, actual cash received was **GH¢43,569.74** in 2018. The Service is yet to request for release of funds for CAPEX in 2019 due to the procurement processes which require the approval from PPA for the renewal of contracts signed in 2010 and 2012 which term for completion has expired due to no fault of the contractors.

Budget Projection for the Medium-Term 2020-2023

Projections of indicative ceilings from all funding sources of **GH¢395,624,858** will be required for the financial year ending 31 December 2020, and **GH¢476,054,209**, **GH¢489,433,748** and **GH¢509,616,303** for the financial years ending 31 December 2021, 2022 and 2023 respectively. *Summary of Expenditure Estimates by Budget Programme, Economic Classification and Projects*



Expenditure By Budget Programme	2019	2020	2021	2022	2023
	Budget	Proposed	Indicative	Indicative	Indicative
	GHC	GHC	GHC	GHC	GHC
BP1 Management and Administration	57,045,269	97,911,546	137,212,637	147,673,748	165,743,860
BP2 Audit Operations	259,402,678	297,713,312	338,841,572	341,760,000	343,872,443
Total Expenditure	316,447,947	395,624,858	476,054,209	489,433,748	509,616,303
Expenditure by Economic Classification	2019	2020	2021	2022	2023
	Budget	Budget	Indicative	Indicative	
	GHC	GHC	GHC	GHC	GHC
Current Expenditure					
Compensation of Employees	267,000,000	329,906,158	364,229,478	397,407,228	417,911,643
Use of Goods and Services	35,119,810	45,000,000	48,074,731	49,758,000	50,361,140
Capital Expenditure	5,000,000	15,000,000	18,750,000	15,925,000	15,000,000
Total Expenditure (GOG)	307,119,810	389,906,158	431,054,209	463,090,228	483,272,783
Donor Funds (KFW)					
Use of Goods and Services	2,113,137		3,000,000	2,822,520	2,822,520
Capital Expenditure	7,215,000	5,718,700	42,000,000	23,521,000	23,521,000
Sub-Total (Donor)	9,328,137	5,718,700	45,000,000	26,343,520	26,343,520
Total Expenditure (GOG & KFW)	316,447,947	395,624,858	476,054,209	489,433,748	509,616,303





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2020 | Currency: GH Cedi

Version 1

	2020	2021	2022	2023
Programmes - Audit Service	395,624,858	383,833,338	407,006,759	433,970,208
00501 - Management and Administration	97,911,546	126,550,373	129,701,081	133,535,980
00501000 - Management and Administration	97,911,546	126,550,373	129,701,081	133,535,980
21 - Compensation of employees [GFS]	55,814,686	27,528,191	27,528,191	27,528,191
22 - Use of goods and services	20,703,160	22,249,932	24,058,860	26,263,495
27 - Social benefits [GFS]	650,000	695,500	751,140	818,743
28 - Other expense	25,000	26,750	28,890	31,490
31 - Non financial assets	20,718,700	76,050,000	77,334,000	78,894,061
00502 - Audit Operations	297,713,312	257,282,965	277,305,678	300,434,228
00502001 - Central Government Audits	42,771,749	17,719,406	17,813,544	17,917,922
21 - Compensation of employees [GFS]	41,671,999	16,542,673	16,542,673	16,542,673
22 - Use of goods and services	1,028,650	1,100,656	1,188,708	1,285,691
27 - Social benefits [GFS]	71,100	76,077	82,163	89,558
00502002 - Local Government Audits	113,960,393	101,867,736	109,929,179	119,250,173
21 - Compensation of employees [GFS]	101,632,043	88,695,221	95,680,655	103,713,903
22 - Use of goods and services	12,120,350	12,969,955	14,008,159	15,274,273
27 - Social benefits [GFS]	208,000	202,560	240,365	261,997
00502003 - Educational Institutions Audits	113,371,968	117,641,755	128,148,299	140,277,617
21 - Compensation of employees [GFS]	104,828,568	108,500,314	118,275,542	129,517,055
22 - Use of goods and services	8,324,100	8,906,790	9,619,332	10,484,330
27 - Social benefits [GFS]	219,300	234,651	253,425	276,232
00502004 - Commercial Audits	11,966,595	13,062,798	14,326,048	15,781,639
21 - Compensation of employees [GFS]	11,453,395	12,513,674	13,732,995	15,135,213



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2020 | **Currency:** GH Cedi

Version 1

	2020	2021	2022	2023
22 - Use of goods and services	495,500	530,185	572,599	624,131
27 - Social benefits [GFS]	17,700	18,939	20,454	22,295
00502005 - Special Audits	15,642,607	6,991,270	7,088,609	7,206,877
21 - Compensation of employees [GFS]	14,505,467	5,774,530	5,774,530	5,774,530
22 - Use of goods and services	1,110,440	1,188,171	1,283,225	1,398,715
27 - Social benefits [GFS]	26,700	28,569	30,854	33,632

PART B: BUDGET PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

1. Budget Programme Objectives

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

2. Budget Programme Description

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

The programme is executed through the following operations:

- Adoption of new methodologies required for the effective and efficient performance of the functions of the Audit Service
- Overseeing the formulation of policies for the administration and management of the Service
- Overseeing the development of code of ethics for the Service, reviewing and implementing the organizational structure, establishing human resource ceilings, and remuneration, preparing and submitting audit reports to Parliament
- Carrying out risk assessment to develop annual operational plans, and introduce quality assurance plans in line with international standards in addition to establishing good relations with stakeholders and civil societies
- Establishment of monitoring systems to follow-up and report on the recommendations of the reports sent to Parliament and prepare the activity reports of the Service
- Provision of services such as budgeting, procurement and accounting for GoG and donor funds received
- Reporting on the financial operations in accordance with 1992 Constitution, Public Financial Management Act and the Audit Service Act.
- Addressing the ICT needs in terms of training, installations and maintenance of IT equipment



- Developing HR policies, recruiting, training and retaining qualified and experience staff with accounting and auditing background and other specialized fields
- Provision of security, transport services and maintenance of office buildings & bungalows, logistics and efficient stores.
- Addressing all legal matters of the Service as well as issues on Disallowance and Surcharge.
- The Legal Department also administers the Assets Declaration regime.
- The Service collaborates with the Office of the President, Parliament, Attorney - General's Department and other stakeholders including Civil Society Organizations in carrying out its functions.
- The main sources of funding are from GoG and Development Partners.
- Currently, 170 staff of all grades are 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		Projection			
		2018	2019	Budget Year 2020	Indicative Year 2021	Indicative Year 2022	Indicative Year 2023
Issuing audit Reports	Number of reports issued	8	16	18	20	22	24
Implement the provision on Disallowance and Surcharge	Issuing of report on disallowance and surcharge.	-	1	1	1	1	1
Roll-out Training on the use of FAM & CAM	Follow-up reports issued by	Sept. 30	Sept. 30	Sept. 30	Sept. 30	Sept. 30	Sept. 30



Sensitization of stakeholders on accountability including NACAP	Number of accountability and sensitization workshops organized	1	1	1	1	1	1
Quality assurance reviews	Number of quality assurance exercises undertaken	1	1	1	1	1	1
Organization of Budget workshop and sensitization on non-financial performance information audits for all institution	Budget Estimate produced by	Sept. 30	Sept. 30	Sept. 30	Sept. 30	Sept. 30	Sept. 30
Introduce quality assurance policies	Quality assurance manual reviewed by	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
Organization of internal and external peer reviews into the operations of the Service	Number of Peer review report issued	1	1	1	1	1	1
Review human resource policies and scheme of service	Human resource policy handbook reviewed by	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
Establish annual operation and work/activity plans	Revision of the corporate plan and report issued by	Aug. 31	Aug. 31	Aug. 31	Aug. 31	Aug. 31	Aug. 31



Staff training and development	Number of staff trained in new auditing methodologies	500	520	560	580	600	600
Enhancement of operations of the Audit Services	Delivery of reports by	June 30	June 30	June 30	June 30	June 30	June 30
Preparation of financial reports	Financial reports prepared by	March 31	March 31	March 31	March 31	March 31	March 31
Recruitment/ replacement of staff	Number of staff recruited/ replaced	234	200	175	200	234	234
Conduct special audits on revenue generation and fiscal management (Large and Medium) taxes	Delivery of reports by	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
Management issued to the Ghana missions abroad.	Number of management letters issued	45	43	53	54	55	56



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, Refresher	Provision of computers to all field Staff
Training in Oil and Gas Revenue Audit locally & abroad, IOM & IMO Audits	Provision of conducive working environment for staff to enhance their independence in the execution of the Auditor-General's mandate i.e. construction of offices & bungalows, Purchase of vehicles and audit tools.
Sensitization of Stakeholders Workshops on accountability and NACAP Action plans	
Roll-out Training in the use of the Financial/Compliance Audit Manuals	
Leadership, Management and in-house Training	
Offering of specialized support services	
Participation in Supreme Audit Institution activities abroad (AFROSAI, INTOSAI)	
Organization of Budget workshops and measurement of non-financial performance	
Train staff in methodology for the audit of controls of the GIFMIS system	
Information gathering and sensitization on Disallowance, Surcharge	
Comprehensive audit of UN Peacekeeping account and Ghana's Properties Abroad	
Organization of Budget workshops and Sensitization on non-financial performance information audits of MDAs & MMDAs	
Collation of NOTES to the Auditor-General's report and finalization of Draft report to Parliament	
Counterpart Funding for Donor funded Projects	
Establish annual operational plan and review of corporate plan	



Building the capacity of operational staff on the Public Financial Management (PFM) Regulation	
Sensitization workshops on NACAP Activities	
Internal and external peer review activities	
Develop appropriate audit plan to audit 45 Ghana Missions abroad	
Roll-out training on the use of FAM, CAM, ITAM & PAM	
Organize Leadership, Management and in-house training as well as Quality assurance reviews	
Hosting of AFROSAI-E 2020 Strategic Review & 17th Governance Board Meeting	
Special Audit Reviews that may have to be carried out in the national interest	
Public Accounts meetings, Organization of Annual Accountability Lectures and End of year durbar	





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2020 | **Currency:** GH Cedi

Version 1

	2020	2021	2022	2023
00501 - Management and Administration	97,911,546	126,550,373	129,701,081	133,535,980
00501000 - Management and Administration	97,911,546	126,550,373	129,701,081	133,535,980
21 - Compensation of employees [GFS]	55,814,686	27,528,191	27,528,191	27,528,191
22 - Use of goods and services	20,703,160	22,249,932	24,058,860	26,263,495
27 - Social benefits [GFS]	650,000	695,500	751,140	818,743
28 - Other expense	25,000	26,750	28,890	31,490
31 - Non financial assets	20,718,700	76,050,000	77,334,000	78,894,061

BUDGET PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

1. Budget Programme Objective

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

2. Budget Programme Description

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

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

The Central Government Audit Department (CGAD) – undertakes the financial audits of the Public Accounts of Ghana and the accounts of Ministries, Departments and Agencies (MDAs) of Central Government including Parliament and the Courts. The Department is also responsible for the audit of the Multi Donor Budget Support funds received by Government from Development Partners;

- Educational Institutions Audit Department – responsible for the audit of more than 600 pre-university educational institutions as well as over 5,000 regional and district offices of MDAs;
- District Assemblies Audit Department - responsible for the audit 216 District Assemblies and 263 Traditional Councils;
- 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 four sub-programmes: Central Government Audits; Local Government Educational and Institutions Audits; Commercial Audits and Special Audits.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2020 | Currency: GH Cedi

Version 1

	2020	2021	2022	2023
00502 - Audit Operations	297,713,312	257,282,965	277,305,678	300,434,228
00502001 - Central Government Audits	42,771,749	17,719,406	17,813,544	17,917,922
21 - Compensation of employees [GFS]	41,671,999	16,542,673	16,542,673	16,542,673
22 - Use of goods and services	1,028,650	1,100,656	1,188,708	1,285,691
27 - Social benefits [GFS]	71,100	76,077	82,163	89,558
00502002 - Local Government Audits	113,960,393	101,867,736	109,929,179	119,250,173
21 - Compensation of employees [GFS]	101,632,043	88,695,221	95,680,655	103,713,903
22 - Use of goods and services	12,120,350	12,969,955	14,008,159	15,274,273
27 - Social benefits [GFS]	208,000	202,560	240,365	261,997
00502003 - Educational Institutions Audits	113,371,968	117,641,755	128,148,299	140,277,617
21 - Compensation of employees [GFS]	104,828,568	108,500,314	118,275,542	129,517,055
22 - Use of goods and services	8,324,100	8,906,790	9,619,332	10,484,330
27 - Social benefits [GFS]	219,300	234,651	253,425	276,232
00502004 - Commercial Audits	11,966,595	13,062,798	14,326,048	15,781,639
21 - Compensation of employees [GFS]	11,453,395	12,513,674	13,732,995	15,135,213
22 - Use of goods and services	495,500	530,185	572,599	624,131
27 - Social benefits [GFS]	17,700	18,939	20,454	22,295
00502005 - Special Audits	15,642,607	6,991,270	7,088,609	7,206,877
21 - Compensation of employees [GFS]	14,505,467	5,774,530	5,774,530	5,774,530
22 - Use of goods and services	1,110,440	1,188,171	1,283,225	1,398,715
27 - Social benefits [GFS]	26,700	28,569	30,854	33,632

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.1: Central Government Audits

1. Budget Sub-Programme Objectives

- To ensure that funds have been expended for the purpose for which they were appropriated and expenditures have been made as authorized within the MDAs.
- To indicate whether essential records have been maintained and the rules and procedures applied were sufficient to safeguard 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 programs of work to indicate the number of audits to be carried out. Also, audit programmes for specific audit areas are drawn and applied in the execution of these audits.

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

- Transactions have 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. Two hundred and thirty-five (235) staff of all grades is responsible for the execution of the Sub-program.

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			
		2018	2019	Budget Year 2020	Indicative Year 2021	Indicative Year 2022	Indicative Year 2023
Delivery of Management Letters.	Management Letters issued to the MDAs in the Country	215	215	263	264	265	267
Auditor-General's Draft Report	Submission of Draft report on the consolidated fund to A-G by	May 31	May 31	May 31	May 31	May 31	May 31
	Submission of Draft report on the MDAs to A-G by	May 31	May 31	May 31	May 31	May 31	May 31
	Submission of Draft report on multi Donor Budget Support	May 31	May 31	May 31	May 31	May 31	May 31



4. Budget Sub-Programme Operations and Projects

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

Operations		Projects
Comprehensive Audit on the Public expenditure of all MDAs		No projects
Timely audit and report on the consolidated fund		
Comprehensive audit coverage of the health sector		
Increase regular audit coverage of all Justice Sector agencies		





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2020 | **Currency:** GH Cedi

Version 1

	2020	2021	2022	2023
00502001 - Central Government Audits	42,771,749	17,719,406	17,813,544	17,917,922
21 - Compensation of employees [GFS]	41,671,999	16,542,673	16,542,673	16,542,673
22 - Use of goods and services	1,028,650	1,100,656	1,188,708	1,285,691
27 - Social benefits [GFS]	71,100	76,077	82,163	89,558

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.2: Local Government Audits

1. Budget Sub-Programme Objectives

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

2. Budget Sub-Programme Description

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

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

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

Staff strength of 1,392 of all grades covering the 16 regions 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		
		2018	2019	Budget Year 2020	Indicative Year 2021	Indicative Year 2022	Indicative Year 2023
Final review of the interim reports issued from Assemblies	Number of interim reports reviewed	216	254	263	264	265	266
Audit of MDA Agencies	Number of reports issued	1,800	2,800	3,352	3,380	3,420	3,530
Submission of management letters of Traditional Councils	Number of audits conducted and reports issued	5	50	121	128	132	135
Ashanti Region							
Audit of MMDAs	Number of Management letters issued	30	33	42	43	44	45
Audit of MDA Agencies	Number of Management letters issued	275	290	653	655	670	675
Audit of Traditional Councils	Number of Management letters issued	5	5	22	23	24	25



Northern Region							
Audit of MMDAs	Number of Management letters issued	16	16	18	19	20	21
Audit of MDA Agencies	Number of Management letters issued	250	255	275	277	280	285
Audit of Traditional Councils	Number of Management letters issued	4	4	4	5	6	7
Volta Region							
Audit of MMDAs	Number of Management letters issued	17	17	19	20	21	22
Audit of MDA Agencies	Number of Management letters issued	185	180	253	257	260	265
Audit of Traditional Councils	Number of Management letters issued	5	5	12	13	14	15
Upper East							
Audit of MMDAs	Number of Management letters issued	13	13	15	16	17	18
Audit of MDA Agencies	Number of Management letters issued	170	180	239	242	245	250
Audit of Traditional Councils	Number of Management letters issued	5	5	1	1	1	1



Main Outputs	Output Indicator	Past Years		Projections			
		2018	2019	Budget Year 2020	Indicative Year 2021	Indicative Year 2022	Indicative Year 2023
Bono Region							
Audit of MMDAs	Number of Management letters issued	12	13	14	15	16	17
Audit of MDA	Number of Management letters issued	242	253	274	277	280	285
Audit of Traditional Councils	Number of Management letters issued	5	5	17	18	19	20
Greater Accra Region							
Audit of MMDAs	Number of Management letters issued	16	1	32	33	34	35
Audit of MDA	Number of Management letters issued	146	150	226	230	235	240
Audit of Traditional Councils	Number of Management letters issued	5	5	10	11	12	13
Central Region							
Audit of MMDAs	Number of Management letters issued	20	20	21	22	23	25
Audit of MDA Agencies	Number of Management letters issued	198	200	356	360	365	370
Audit of Traditional Councils	Number of Management letters issued	5	5	23	24	25	26



Western Region							
Audit of MMDAs	Number of Management letters issued	7	7	9	10		12
Audit of MDA	Number of Management letters issued	100	100	108	110	115	120
Audit of Traditional Councils	Number of Management letters issued	5	5	5	5	5	5
Eastern Region							
Audit of MMDAs	Number of Management letters issued	26	2	33	33	33	33
Audit of MDA Agencies	Number of Management letters issued	200	210	581	590	595	598
Audit of Traditional Councils	Number of Management letters issued	5	5	8	8	8	8
Upper West Region							
Audit of MMDAs	Number of Management letters issued	11	11	11	12	13	14
Audit of MDA Agencies	Number of Management letters issued	120	145	148	150	155	160
Audit of Traditional Councils	Number of Management letters issued	4	4	4	4	4	4
Oti Region							
Audit of MMDAs	Number of Management letters issued	6	6	6	7	8	9
Audit of MDA Agencies	Number of Management letters issued	70	75	91	91	91	91
Audit of Traditional Councils	Number of Management letters issued	1	1	1	1	1	1



Savana Region							
Audit of MMDAs	Number of Management letters issued	8	8	8	9	10	11
Audit of MDA	Number of Management letters issued	120	125	133	135	140	145
Audit of Traditional Councils	Number of Management letters issued	2	2	2	2	2	2
North East Region							
Audit of MMDAs	Number of Management letters issued	3	3	3	3	3	3
Audit of MDA	Number of Management letters issued	10	1	15	16	17	18
Audit of Traditional Councils	Number of Management letters issued	1	1	1	1	1	1
Western North Region							
Audit of MMDAs	Number of Management letters issued	11	1	11	12	13	14
Audit of MDA Agencie	Number of Management letters issued	120	145	281	285	290	295
Audit of Traditional Councils	Number of Management letters issued	5	5	17	18	19	20
Bono East Region							
Audit of MMDAs	Number of Management letters issued	11	1	11	12	13	14
Audit of MDA Agencies	Number of Management letters issued	120	145	181	183	185	190
Audit of Traditional Councils	Number of Management letters issued	5	5	12	12	13	14



Ahafo Region							
Audit of MMDAs	Number of Management letters issued	5	5	5	6	7	7
Audit of MDA Agencie	Number of Management letters issued	85	90	93	94	97	98
Audit of Traditional Councils	Number of Management letters issued	5	5	11	11	12	13



4. Budget Sub-Programme Operations and Projects

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

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





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2020 | **Currency:** GH Cedi

Version 1

	2020	2021	2022	2023
00502002 - Local Government Audits	113,960,393	101,867,736	109,929,179	119,250,173
21 - Compensation of employees [GFS]	101,632,043	88,695,221	95,680,655	103,713,903
22 - Use of goods and services	12,120,350	12,969,955	14,008,159	15,274,273
27 - Social benefits [GFS]	208,000	202,560	240,365	261,997

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 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 Tertiary and Pre- Tertiary Educational Institutions.
- To review interim audit reports issued by Regional and District Auditors on Tertiary and Pre-Tertiary Educational Institutions and advise the relevant Auditees on significant issues in the report.

2. Budget Sub-Programme Description

Audit staff in all 16 Regions and 71 Districts, audit the financial statements of all public Tertiary and Pre- Tertiary Educational Institutions and issue both management letters and Audit Opinions. Recommendations are given with regards to the weaknesses in the operations of these institutions. Management letters submitted by the Regions and Districts are reviewed and a draft-consolidated report is submitted to the Auditor-General. 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			
		2018	2019	Budget Year 2020	Indicative Year 2021	Indicative Year 2022	Indicative Year 2023
Review of interim reports issued from the audit of Tertiary Educational Institutions	Number of interim reports reviewed	10	10	17	20	25	30
Audit of Vocational Institutions and Special Schools	Number of reports issued	95	97	107	110	112	115
Submission of management letters on Colleges of Education	Number of audits conducted and reports issued	85	92	116	118	120	122
Audit of Pre-tertiary Educational Institutions	Number of Management letters issued	485	600	664	667	670	675
Ashanti Region							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	80	100	114	117	119	120
Audit of Vocational Institutions	Number of Management letters issued	8	8	8	9	10	12
Audit of Special Schools	Number of Management letters	3	3	4	4	4	4



Audit of Colleges of Education	Number of Management letters issued	20	20	23	24	25	28
Northern Region							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	20	20	27	28	29	30
Audit of Vocational Institutions	Number of Management letters issued	5	5	8	8	9	9
Audit of Special Schools	Number of Management letters issued	2	2	2	2	2	2
Audit of Colleges of Education	Number of Management letters issued	8	8	10	10	10	10
Volta Region							
Audit of Pre-Tertiary Educational	Number of Management letters issued	50	55	78	79	80	81
Audit of Vocational Institutions	Number of Management letters issued	5	5	7	7	8	8
Audit of Special Schools	Number of Management letters issued	2	3	4	4	5	5
Audit of Colleges of Education	Number of Management letters issued	2	2	9	9	10	10
Upper East Region							
Audit of Pre-Tertiary Educational	Number of Management letters issued	45	45	51	51	52	53
Audit of Vocational Institutions	Number of Management letters issued	4	4	6	6	6	6



Audit of Special Schools	Number of Management letters issued	-	-	-	-	-	-
Audit of Colleges of Education	Number of Management letters issued	3	3	3	3	3	3
Bono Region							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	30	32	39	39	40	45
Audit of Educational Institutions	Number of Management letters issued	3	3	3	3	3	3
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	8	8	10	10	10	10
Oti Region							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	10	10	16	16	18	19
Audit of Vocational Institutions	Number of Management letters issued	-	-	-	-	-	-
Audit of Special Schools	Number of Management letters issued	-	-	-	-	-	-
Audit of Colleges of Education	Number of Management letters issued	2	2	2	2	2	2
Greater Accra Region							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	40	40	47	47	48	49
Audit of Vocational Institutions	Number of Management letters issued	3	3	5	5	5	5



Audit of Special Schools	Number of Management letters issued	3	3	3	3	4	4
Audit of Colleges of Education	Number of Management letters issued	2	2	2	2	2	2
Central Region							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	60	60	70	72	75	77
Audit of Vocational Institutions	Number of Management letters issued	5	5	8	8	9	9
Audit of Special Schools	Number of Management letters issued	1	1	1	1	1	1
Audit of Colleges of Education	Number of Management letters issued	5	5	7	7	7	7
Savana Region							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	8	10	13	13	15	15
Audit of Vocational Institutions	Number of Management letters issued	0	0	0	0	0	0
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	2	2	3	3	4	5
Eastern Region							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	70	75	87	89	92	95
Audit of Vocational Institutions	Number of Management letters issued	10	10	15	15	16	18



Audit of Special Schools	Number of Management letters issued	3	3	5	5	6	8
Audit of Colleges of Education	Number of Management letters issued	10	10	14	15	16	17
Upper West Region							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	20	22	29	30	32	35
Audit of Vocational Institutions	Number of Management letters issued	4	4	6	7	8	9
Audit of Special Schools	Number of Management letters issued	2	2	3	3	3	3
Audit of Colleges of Education	Number of Management letters issued	5	7	9	9	10	10
North East Region							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	3	3	6	7	8	9
Audit of Vocational Institutions	Number of Management letters issued	1	1	1	1	1	1
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	1	1	2	2	2	2
Western North Region							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	12	12	16	18	19	19



Audit of Vocational Institutions	Number of Management letters issued	0	0	0	0	0	0
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	3	3	6	6	7	7
Bono East Region							
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	20	20	24	25	26	27
Audit of Vocational Institutions	Number of Management letters issued	2	2	2	2	3	3
Audit of Special Schools	Number of Management letters issued	1	1	1	1	1	1
Audit of Colleges of Education	Number of Management letters issued	2	2	5	5	6	6
Ahafo Region							
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	7	8	11	12	13	14
Audit of Vocational	Number of Management letters issued	2	2	2	2	2	2
Audit of Special Schools	Number of Management letters issued	1	1	1	1	1	1
Audit of Colleges of Education	Number of Management letters issued	2	3	5	5	6	6



4. 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			
		2018	2019	Budget Year 2020	Indicative Year 2021	Indicative Year 2022	Indicative Year 2023

Final review and consolidation of the interim reports on Schools, MDAs and MMDAs audited	Number of interim reports reviewed	2,000	2,000	3,800	3,820	3,850	3,870
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5. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken

Operations	Projects
Consolidation of draft reports on Schools, MDAs, Traditional Councils and MMDAs	No projects
Validation of financial statement of the audited entities Issuing draft reports to the Auditor-Genera	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2020 | **Currency:** GH Cedi

Version 1

	2020	2021	2022	2023
00502003 - Educational Institutions Audits	113,371,968	117,641,755	128,148,299	140,277,617
21 - Compensation of employees [GFS]	104,828,568	108,500,314	118,275,542	129,517,055
22 - Use of goods and services	8,324,100	8,906,790	9,619,332	10,484,330
27 - Social benefits [GFS]	219,300	234,651	253,425	276,232

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT PERATIONS

SUB-PROGRAMME 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 52 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 117 audit reports submitted to the Auditor-General by contracted audit firms; and
- Issue of draft notes on management reports to the Auditor General.

Fifty-Six (57) staffs are responsible for the delivery of the programme.

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.



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			
		2018	2019	Budget Year 2020	Indicative Year 2021	Indicative Year 2022	Indicative Year 2023
Draft management Reports Issued by Direct Audit	Number of draft report issued	52	52	52	53	55	55
Audited Financial statements Reviewed	Number of Statements Reviewed	50	50	63	64	67	70
Draft report for AG's Reports on Bank of Ghana forex receipts and payments	Draft report Issued by	May 31	May 31	May 31	May 31	May 31	May 31
Draft report for AG's Reports from Direct Audit	Draft report Issued by	May 31	May 31	May 31	May 31	May 31	May 31



4. Budget Sub-Programme Operations and Projects

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

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





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2020 | **Currency:** GH Cedi

Version 1

	2020	2021	2022	2023
00502004 - Commercial Audits	11,966,595	13,062,798	14,326,048	15,781,639
21 - Compensation of employees [GFS]	11,453,395	12,513,674	13,732,995	15,135,213
22 - Use of goods and services	495,500	530,185	572,599	624,131
27 - Social benefits [GFS]	17,700	18,939	20,454	22,295

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.5: Special Audits

1. Budget Sub-Programme Objective

To ensure improved utilization of public resources

2. Budget Sub-Programme Description

The Performance Audit Department conducts the operations of this sub-program. 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 programme 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 81 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			
		2018	2019	Budget Year 2020	Indicative Year 2021	Indicative Year 2022	Indicative Year 2023
Performance Audit reports issued.	Number of reports issued	3	6	6	6	6	6
I.T audit reports issued.	Number of reports issued	8	9	10	10	10	10

4. Budget Sub-Programme Operations and Projects

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

Operations	Projects
No Operations	No Projects





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2020 | **Currency:** GH Cedi

Version 1

	2020	2021	2022	2023
00502004 - Commercial Audits	11,966,595	13,062,798	14,326,048	15,781,639
21 - Compensation of employees [GFS]	11,453,395	12,513,674	13,732,995	15,135,213
22 - Use of goods and services	495,500	530,185	572,599	624,131
27 - Social benefits [GFS]	17,700	18,939	20,454	22,295



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service
 Year: 2020 | Currency: Ghanaian 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
005 - Audit Service	329,906,158	45,000,000	15,000,000	389,906,158									5,718,700	5,718,700
00501 - Finance and Administration	52,443,378	21,378,160	15,000,000	88,821,538									5,718,700	5,718,700
0050102 - Finance and Administration	52,443,378	21,378,160	15,000,000	88,821,538									5,718,700	5,718,700
0050102001 - Administration	52,443,378	21,378,160	15,000,000	88,821,538									5,718,700	5,718,700
00502 - Commercial Audit	11,453,395	513,200		11,966,595										11,966,595
0050202 - Direct Audit	11,453,395	513,200		11,966,595										11,966,595
0050202001 - Direct Audit Office	11,453,395	513,200		11,966,595										11,966,595
00503 - Central Govt	41,624,511	1,099,750		42,724,261										42,724,261
0050303 - Other MDAs	41,624,511	1,099,750		42,724,261										42,724,261
0050303001 - Other MDAs Office	41,624,511	1,099,750		42,724,261										42,724,261
00504 - Regional, District Audits & EIDA	209,879,407	20,871,750		230,751,157										230,751,157
0050401 - EIDA Secretariat	3,202,758	579,000		3,781,758										3,781,758
0050401001 - EIDA Secretariat Office	3,202,758	579,000		3,781,758										3,781,758
0050402 - Regions	206,676,649	20,292,750		226,969,399										226,969,399
0050402001 - Greater Accra		264,000		264,000										264,000
0050402002 - Volta	16,393,179	1,475,000		17,868,179										17,868,179
0050402003 - Eastern	26,977,146	2,758,740		29,735,886										29,735,886
0050402004 - Central	26,453,407	1,905,250		28,358,657										28,358,657
0050402005 - Western	14,658,065	1,357,460		16,015,525										16,015,525
0050402006 - Ashanti	30,552,485	2,750,280		33,302,765										33,302,765
0050402007 - Brong Ahafo	14,401,707	1,327,340		15,729,047										15,729,047
0050402008 - Northern	16,577,359	1,515,610		18,092,969										18,092,969
0050402009 - Upper East	10,835,291	1,150,780		11,986,071										11,986,071
0050402010 - Upper West	6,509,044	748,750		7,257,794										7,257,794
0050402011 - Oti	4,691,517	767,050		5,458,567										5,458,567
0050402012 - Bono East	4,948,462	963,400		5,911,862										5,911,862



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service
 Year: 2020 | Currency: Ghanaian 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
0050402013 - Ahafo	4,043,970	618,320		4,662,290										4,662,290
0050402014 - Savannah	4,219,345	541,020		4,760,365										4,760,365
0050402015 - North East	1,600,294	379,500		1,979,794										1,979,794
0050402016 - Western North	4,007,921	918,050		4,925,971										4,925,971
0050402017 - Greater Accra Region	19,807,457	852,200		20,659,657										20,659,657
00505 - Performance & Special Audit	14,505,467	1,137,140		15,642,607										15,642,607
0050501 - Special Funds	14,505,467	1,023,940		15,529,407										15,529,407
0050501001 - Special Funds-Special Funds Office	14,505,467	1,023,940		15,529,407										15,529,407
0050502 - IT Audit		113,200		113,200										113,200
0050502001 - IT Audit Office		113,200		113,200										113,200



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