



REPUBLIC OF GHANA

***MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)
FOR 2021-2024***

OFFICE OF THE SPECIAL PROSECUTOR

***PROGRAMME BASED BUDGET ESTIMATES
For 2021***



Transforming Ghana Beyond Aid



OFFICE OF THE SPECIAL PROSECUTOR



The OSP MTEF PBB for 2021 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: 078 - Office Of The Special Prosecutor
 Year: 2021 | Currency: Ghanaian Cedi (GHS)
 2021 Full Year Budget

	GoG			IGF			Funds / Others			Donors		Grand Total
	Compensation of employees	Goods and Services	31 - Non financial assets	Compensation of employees	Goods and Services	31 - Non financial assets	Statutory	*Error: invalid report object*	Goods and Services	31 - Non financial assets	Total	
07801 - Management and Administration		50,630,042	30,000,000									80,630,042
07801001 - Management and Administration		50,630,042	30,000,000									80,630,042
07802 - Anti Corruption Management	43,473,043											43,473,043
07802001 - Anti Corruption Management	43,473,043											43,473,043
Grand Total	43,473,043	50,630,042	30,000,000									124,103,085

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. MISSION

To investigate and prosecute alleged corruption or suspected corruption and corruption-related offences; to recover the proceeds of corruption and corruption-related offences, and take steps to prevent corruption to the end that it promotes good governance, transparency, accountability and probity in Ghana's constitutional governance towards the attainment of the Constitution's preamble aspirations.

3. 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.

4. POLICY OUTCOME INDICATORS AND TARGETS

Outcome Indicator Description	Unit of Measurement	Baseline		Latest Status		Target	
		Year	Value	Target	Actual	Year	Value
Corruption Perception Index	Score in corruption perception (0 -highly corrupt to 100-very clean)	2018	41%	2020	43%	2024	50%
Increased corruption cases identified and referred to OSP	Number of Cases referred to OSP	2019	2	2020	1	2024	5

5. EXPENDITURE TRENDS FOR THE MEDIUM-TERM

To enable the Office of the Special Prosecutor carry out its planned activities over the medium term, total amounts of GH¢3,791,214.00, GH¢180,160,225.00 and GH¢138,146,482.40 were appropriated under the various Economic Classifications for the 2018, 2019 and 2020 financial years respectively with funding sources being GoG.

The Office of the Special Prosecutor's Approved Budget of GH¢180,160,225.00 for year 2019 increased significantly as compared to the Revised Allocation of GH¢138,146,482.40 given for year 2020. The year 2018 recorded the lowest allocation of GH¢3,791,214.00 and this could be attributed to the fact that, the Office had now been established and their allocation formed part of the 2018 budget of the Ministry of Justice and Attorney-General's Office.

With regards to releases made to the Office under the various Economic Classifications, amounts of GH¢1,000,000.00 and GH¢65,690,067.55 were released as at the end of the 2018 and 2019 fiscal years with respect to Goods and Services. Additionally, a total amount of GH¢40,802,636.37 was released as at the end of the 2020 fiscal year. This amount comprises of a Compensation of Employees and a Goods and Services figures of GH¢1,785,790.91 and GH¢39,016,845.46 respectively.



The inability of the OSP to move to its allocated Office accommodation has affected performance in the year under review. It was anticipated that the office accommodation will be ready, and the full complement of the 249 staff employed and the office fully operationalized in the year 2020. However, this has not been fulfilled and the situation has placed a lot of limitation on performance. Closely related to the inability of the office to engage staff was the limitation placed on the office in forming the Entity Tender Committee for purposes of procurement. This is because the requisite staff to form the Entity Tender Committee could not be employed. Space to store procured materials was also a challenge.

Budget releases could therefore not be utilized. Apart from an actual expenditure of GH¢625,417.41 on Compensation of Employees no other expenditure was incurred in the 2020 fiscal year from either Goods and Services or Capex.

For the 2021 financial year, the Office has been allocated a total budget of GH¢124,103,085 out of which GH¢43,473,043, GH¢50,630,042 and GH¢30,000,000 are for Compensation of Employees, Goods and Services and Capital Expenditure respectively.

Tabular Summary of 2020 allocations

As stated earlier, the Office is unable to utilize its budget releases because it is far from being minimally let alone fully operational. The table below indicates the expenditure performance for the period:

CLASSIFICATION	2020 BUDGET	2020 REVISED BUDGET	2020 RELEASES	ACTUALS PAYMENTS	VARIANCE	% VARIANCE
COMPENSATION	36,232,522.00	36,232,522.00	1,785,790.91	625,417.41	35,607,104.59	98.27
GOODS & SERVICES	91,852,210.00	41,913,960.40	39,016,845.46	-	41,913,960.40	100.00
CAPEX	60,000,000.00	60,000,000.00	-	-	60,000,000.00	100.00
TOTAL	188,084,732.00	138,146,482.40	40,802,636.37	625,417.41	137,521,064.99	99.55



6. KEY ACHIEVEMENTS FOR 2020

In spite of the several challenges and the limitations, the office has been able to record some impressive achievements.

- i. As at 31st July 2020, two cases which had been investigated with eight (8) accused persons are still pending in the High Court, Accra, being prosecuted. All investigations and prosecutions were effected by challenge to the capacity of the Special Prosecutor filed in the Supreme Court in January 2018 and only decided in May 2020.
- ii. The OSP in spite of the acute shortage of senior and other staff and the absence of the statutory operational divisions received 14 complaints and petitions from the public in the year 2020. Replies were sent to the complainants indicating actions to be taken while investigations commenced on most of them.
- iii. The OSP has been an effective tool of corruption prevention through co-operative interaction with the Ministry of Finance, the Financial Intelligence Centre and the Auditor –General in making corruption a high-risk enterprise in sectors investigated or under investigation by the OSP
- iv. The OSP and the Audit Service have enhanced their respective anti-corruption activity through information and intelligence sharing and joint investigations, which is a first in the history of Ghana.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 078 - Office Of The Special Prosecutor

Funding: All Source of Funding

Year: 2021 | Currency: GH Cedi

V_2021_Full_year

	2021	2022	2023	2024
Programmes - Office Of The Special Prosecutor	124,103,085	124,103,085	124,103,085	124,103,085
07801 - Management and Administration	80,630,042	80,630,042	80,630,042	80,630,042
07801001 - Management and Administration	80,630,042	80,630,042	80,630,042	80,630,042
22 - Use of goods and services	30,166,002	30,166,002	30,166,002	30,166,002
28 - Other expense	20,464,040	20,464,040	20,464,040	20,464,040
31 - Non financial assets	30,000,000	30,000,000	30,000,000	30,000,000
07802 - Anti Corruption Management	43,473,043	43,473,043	43,473,043	43,473,043
07802001 - Anti Corruption Management	43,473,043	43,473,043	43,473,043	43,473,043
21 - Compensation of employees [GFS]	43,473,043	43,473,043	43,473,043	43,473,043

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
- Develop policies for the establishment and operation of Planning and Budgeting Units in all implementing agencies in the sector

The Office has a total staff strength of 10 employees.

The main source of funding of the programme is from the Government of Ghana (GoG). The major challenges encountered in carrying out this programme include inadequate staff and woefully inadequate office space.



3. Budget Programme Results Statement

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

Main Outputs	Output Indicator	Past Years				Projections			
		2019		2020		Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
		Target	Actual	Target	Actual				
Disseminate and respond to Official concerns and request	Number of working days used to respond	5	5	5	4	3	3	3	3
Organisation of Management meetings	Number of meetings held	50	45	50	25	52	52	52	52
Preparation and submission of Monthly Financial Reports	Financial Report prepared and submitted by	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	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
Build capacity of Staff	Number of staff trained vs total number of staff	-	-	-	Nil	249	100	100	100
Audit Recommendations implemented	Number implemented	-	-	-	-	-	-	-	-



4. Budget Programme Operations and Projects

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

Operations	Projects
Internal Management of the Organization	Complete partitioning of a new Office Block spacious for all recruited staff.
Provide Administrative support to the office	Procure computers and accessories and office equipment and machinery
Provide needed services to the general public	Procure office furniture
Preparation of Procurement Plans and Tender Document	Procure security and communication equipment
Organise meetings with key stakeholders	Procure vehicles for the office
Training of Staff	
Recruit required staff.	



2.7. Budget by Chart of Account

7- MDA Sub-Programme and Natural Account Summary

Entity: 078 - Office Of The Special Prosecutor

Funding: All Source of Funding

Year: 2021 | **Currency:** GH Cedi

V_2021_Full_year

	2021	2022	2023	2024
07801 - Management and Administration	80,630,042	80,630,042	80,630,042	80,630,042
07801001 - Management and Administration	80,630,042	80,630,042	80,630,042	80,630,042
22 - Use of goods and services	30,166,002	30,166,002	30,166,002	30,166,002
28 - Other expense	20,464,040	20,464,040	20,464,040	20,464,040
31 - Non financial assets	30,000,000	30,000,000	30,000,000	30,000,000

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 exits 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 Programme Results Statement

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

Main Outputs	Output Indicator	Past Years				Projections			
		2019		2020		Budget Year 2021	Indicative Year 2022	Indicative Year 2023	Indicative Year 2024
Target	Actual	Target	Actual						
Fight against corruption and corruption-related offences	Number of cases investigated	10	2	8	2	10	15	20	25
	Number of corruption cases filed	0	2	5	-	5	15	15	15
	Number of acquittals	-	-	-	-	-	-	-	-
	Number of convictions	-	-	-	-	2	15	15	20
Recoveries made from cases prosecuted	Percentage of recoveries made vs received cases on recovery	-	-	-	-	-	70%	80%	80%
	Number of Assets confiscated	-	-	-	-	2	4	6	6

4. Budget Programme Operations and Projects

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

Operations	Projects
Promotion of Anti-corruption	Procure vehicles for the office
	Procure computers and accessories and office equipment and machinery
	Procure office furniture
	Procure security and communication equipment



2.7. Budget by Chart of Account

7- MDA Sub-Programme and Natural Account Summary

Entity: 078 - Office Of The Special Prosecutor

Funding: All Source of Funding

Year: 2021 | **Currency:** GH Cedi

V_2021_Full_year

	2021	2022	2023	2024
07802 - Anti Corruption Management	43,473,043	43,473,043	43,473,043	43,473,043
07802001 - Anti Corruption Management	43,473,043	43,473,043	43,473,043	43,473,043
21 - Compensation of employees [GFS]	43,473,043	43,473,043	43,473,043	43,473,043



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 078 - Office Of The Special Prosecutor
 Year: 2021 | Currency: GH Cedi
 2021 Full Year Budget

	GoG			IGF			Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	Capex	Compensation of employees	Goods and Services	Capex	Statutory	ABFA	Others	Goods and Services	Capex	Total	
078 - Office Of The Special Prosecutor													
07801 - Headquarters	43,473,043	50,630,042	30,000,000	124,103,085									124,103,085
	43,473,043	50,630,042	30,000,000	124,103,085									124,103,085
0780101 - General Administration and Finance	43,473,043	50,630,042	30,000,000	124,103,085									124,103,085
	43,473,043	50,630,042	30,000,000	124,103,085									124,103,085



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