

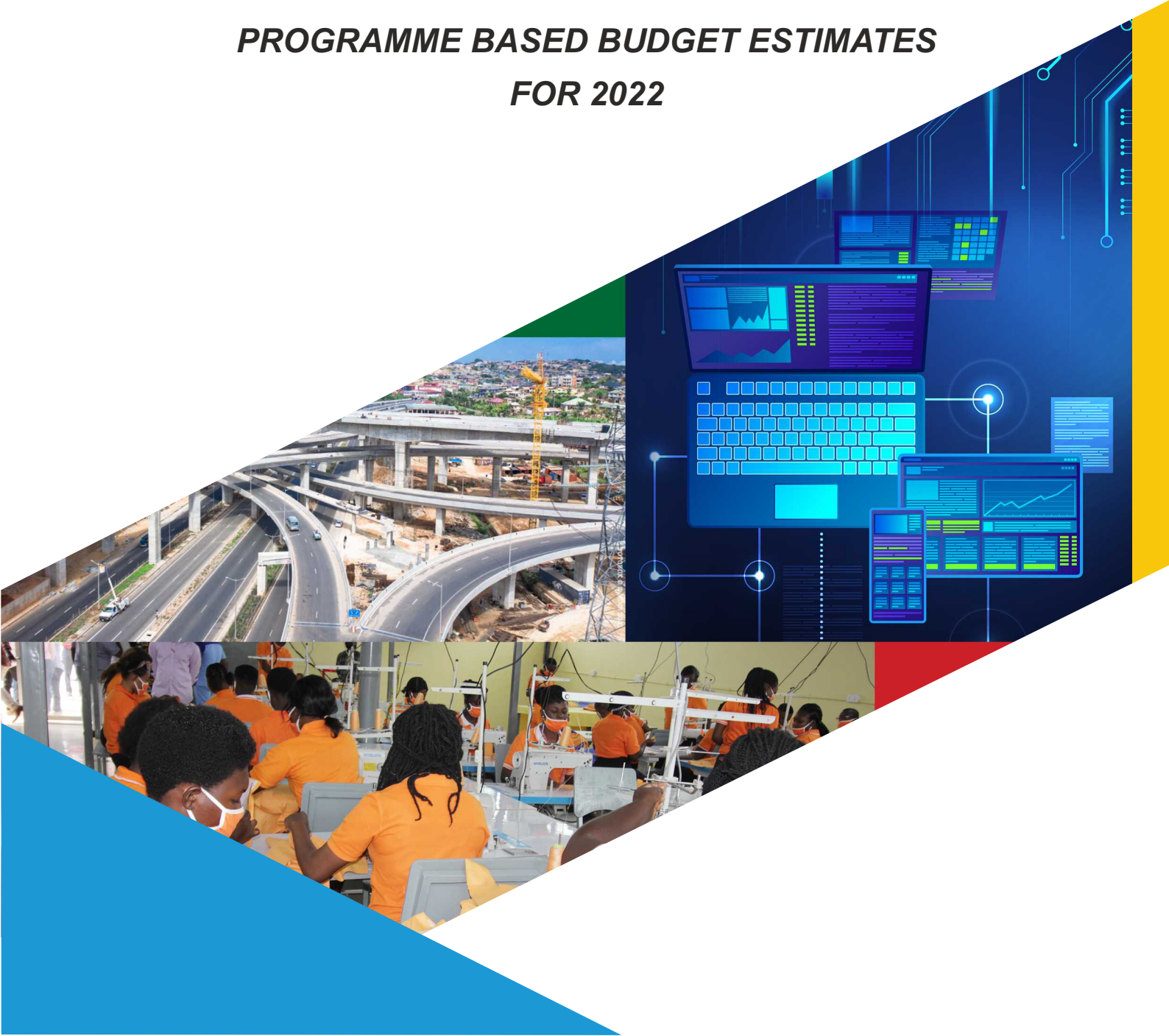


REPUBLIC OF GHANA

***MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)
FOR 2022 - 2025***

AUDIT SERVICE

***PROGRAMME BASED BUDGET ESTIMATES
FOR 2022***



AUDIT SERVICE OF GHANA



The AS MTEF PBB for 2022 is also available on the internet at: www.mofep.gov.gh

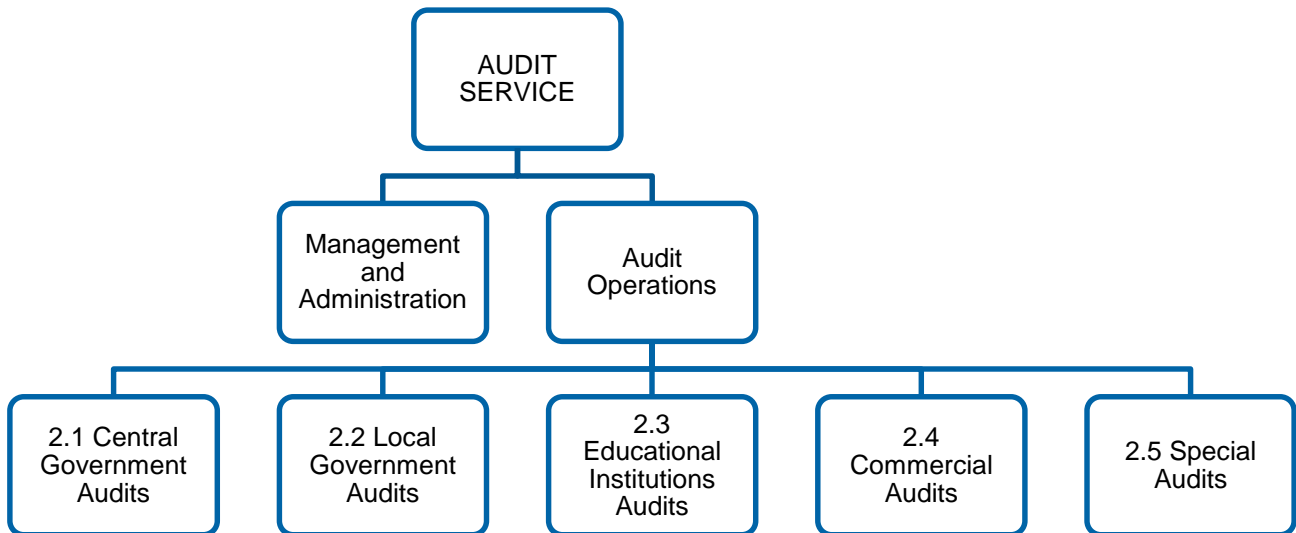


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Audit Service – Programme Structure





1.5. Appropriation Bill

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

Entity: 005 - Audit Service

Year: 2022 | 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	Total	
00501 - Management and Administration	130,826,894	41,136,637	13,625,000	185,588,531								3,243,000	29,669,000	32,912,000	218,500,531
00501000 - Management and Administration	130,826,894	41,136,637	13,625,000	185,588,531								3,243,000	29,669,000	32,912,000	218,500,531
00502 - Audit Operations	293,976,106	23,863,363		317,839,469											317,839,469
00502001 - Central Government Audits	44,340,292	786,950		45,127,242											45,127,242
00502002 - Local Government Audits	75,124,413	8,638,484		83,762,897											83,762,897
00502003 - Educational Institutions Audits	146,767,941	12,441,814		159,209,755											159,209,755
00502004 - Commercial Audits	12,748,167	1,059,650		13,807,817											13,807,817
00502005 - Special Audits	14,995,293	936,465		15,931,758											15,931,758
Grand Total	424,803,000	65,000,000	13,625,000	503,428,000								3,243,000	29,669,000	32,912,000	536,340,000



PART A: STRATEGIC OVERVIEW OF THE AUDIT SERVICE

1. NATIONAL MEDIUM-TERM DEVELOPMENT 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;
- 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; and
- 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	2019	87%	2020	78%	2025	90%
Implement the provision in the Constitution on Disallowance and Surcharge	Report on disallowance and surcharge	2019	1	2020	1	2022	
Declaration of Assets and Liabilities by public officers	Number of declarations	2019	1,562	2020	5,159	2022	15,000



5. EXPENDITURE TRENDS FOR THE MEDIUM –TERM

The Service experienced significant improvement in funding requirements in 2019, 2020 and 2021 financial years. The expenditure trend for the year ended December 31, 2019 and 2020 as well as the period to September 30, 2021 is as below:

YEAR	2019			2020			2021		
Item of Expenditure	Approved	Cash Received	Variance	Approved	Cash Received	Variance	Approved	Cash Received	Variance
Compensation	267,000,000	220,225,017	46,774,983	329,906,158	280,060,628	49,845,530	356,298,651	200,358,603.68	155,940,047.32
Goods and Services	35,119,810	27,240,286	7,879,524	45,000,000	37,454,593	7,545,407	51,750,000	27,228,291.06	24,521,708.94
CAPEX	5,000,000	0	5,000,000	15,000,000	2,584,772	12,415,227	17,250,000	843,742.53	16,406,257.47
Sub-Total (GOG)	307,119,810	247,465,303	59,654,507	389,906,158	320,099,944	69,806,209	425,298,651	228,430,637.27	196,868,013.73
Donor (KFW)									
Goods and Services	2,113,137	0	2,113,137				34,545,377	0	34,545,377
CAPEX	7,215,000	0	7,215,000	5,718,700	0	5,718,700	21,823,445	0	21,823,445
Sub-Total (KFW)	9,328,137	0	9,328,137	5,718,700	0	5,718,700	56,368,822	0	56,368,822
Other Sources:									
Validation of salary									
PFM-Funds									
Sub-Total (Others)									
Grand-Total (GOG+Do	316,447,947	247,465,303	68,982,644	395,624,858	320,099,944	75,524,909	481,667,473	228,430,637.27	253,236,835.73



Financial Performance

Funding for 2020 Activities

The budget allotted to the service from GOG sources increased from GHC307,119,810 in 2019 to GHC389,906,158 in 2020 and GHC425,298,651 in 2021 translating into 27% and 9% increment year-on-year for 2020 and 2021 respective years.

In relation to disbursements from GOG sources for the various economic classifications, total actual cash received was GHC247,465,303 and GHC320,099,944 for 2019 and 2020 financial years respectively. From January to September 2021, out of a total budget of GHC425,298,651 from GOG sources, an amount of GHC228,430,637.27 have been expended representing 53.7%.

Compensation of Employees

Total amount of GHC220,225,017 and GHC280,060,623 were disbursed out of approved budget of GHC267,000,000 and GHC329,906,158 for the 2019 and 2020 financial years respectively. It is worth noting that a balance GHC49,845,535 for compensation in 2020 was as a result:

- (a) The service inability to complete the recruitment processes to engage the 200 new staff for the financial year.
- (b) Non-payment of staff operational allowances

The service has expended a total amount of GHC200,358,603.68 for the period of January to September 2021 out of total approved budget of GHC356,298,651

Goods and Services

Funding for our operational activities declined during the period under review. Year 2019 recorded expenditure of GHC27,240,286 as compared to GHC37,454,593 expended in 2020. As of September 2021, an amount of GHC27,228,291.06 has so far been spent out of an approved budget of GHC51,750,000

CAPEX

Unfortunately, funding for capital expenditure poses a huge challenge to the service as funds are not released. The service did not receive any thing for capital expenditure out of a total approved budget of GHC5,000,000 for investment activities for 2019. In 2020, the service received only an amount of GHC2,584,728 for capital expenditure. The service has since the beginning of 2021 received GHC843,742.53 for payment of capital projects.

Financial Performance

Funding for 2021 activities

In relation to funding, a total of GH¢ 481,667,473 was approved for the service for 2021 fiscal year. This is made up of GH¢ 425,298,651 from GOG and GH¢56,368,822 from donors.



The service has expended a total amount of GH¢ 228,430,637.27 for the period January to September 2021 out of a total of GH¢ 266,619,272.36 warrants received.

Release of funds for our operational activities in the form of Goods and Services has been more regular as compared to the previous three years. As of September 2021, an amount of GH¢27,228,291.06 had been received and spent out of an approved budget of GH¢ 51,750,000.00

Funding for capital expenditure has also witnessed significant improvement as a total amount of GH¢15,838,668.68 warrants has been issued by the Ministry of Finance for CAPEX activities out of an approved budget of GH¢ 17,250,000.00. However, actual cash received amount to 843,742.53 as at September 2021 due to contractors' inability to complete works and issue Interim Payment Certificate.

Financial performance for 2020

CLASSIFICATION	Approved Budget (a)	Cumulative Releases as at end September 2021 (b)	Actual Payment as at end September 2021 (c)	Unpaid Releases amount (b-c)	Budget Balance (a-b)	% Budget Balance
GOG						
Compensation	356,298,651	200,358,603.68	200,358,603.68	0.00	155,940,047.32	43.8%
Goods & Services	51,750,000	50,422,000.00	27,228,291.06	23,193,708.94	1,328,000.00	2.6%
CAPEX	17,250,000	15,838,668.68	843,742.53	14,994,925.47	1,411,331.32	8.2%
Sub-Total (GOG)	425,298,651	266,619,272.36	228,430,637.27	38,188,635.09	158,679,378.64	37.3%
Donor Funds:						
Goods & Services	34,545,377	-	-	-	34,545,377	100%
CAPEX	21,823,445	-	-	-	21,823,445	100%
Sub-Total (Donor)	56,368,822	-	-	-	56,368,822	100%
Other Sources						
PFM	-	-	-	-	-	
Sub-Total (Other Sources)	-	-	-	-	-	
Grand Total (GOG+ Donor+ Other)	481,667,473	266,619,272.36	228,430,637.27	38,188,635.09	215,048,200.64	44.6%

Budget Projection for the Medium-Term 2022-2025

It is projected that an amount of **GH¢536,340,000.00** will be needed for the financial year ending 31 December 2022 and **GH¢ 589,974,000.00** **GH¢ 648,971,400.00** and **GH¢ 713,868,540.00** for the financial years ending 2023, 2024 and 2025 respectively.



Summary of Expenditure Estimates by Budget Programme, Economic Classification and Projects

Expenditure By Budget Programme	2022	2023	2024	2025
		Indicative	Indicative	Indicative
	GHC	GHC	GHC	GHC
BP1 Management and Administration	218,500,652.00	240,350,717.20	264,385,788.92	290,824,367.81
BP2 Audit Operations	317,839,348.00	349,623,282.80	384,585,611.08	423,044,172.19
Total Expenditure	536,340,000.00	589,974,000.00	648,971,400.00	713,868,540.00
Expenditure by Economic Classification	2022	2023	2024	2025
	Budget	Indicative	Indicative	
	GHC	GHC	GHC	GHC
Current Expenditure				
1. Compensation of Employees	424,803,000.00	467,283,300.00	514,011,630.00	565,412,793.00
2. Use of Goods and Services	65,000,000.00	71,500,000.00	78,650,000.00	86,515,000.00
3. Capital Expenditure	13,625,000.00	14,987,500.00	16,486,250.00	18,134,875.00
Total Expenditure (GOG)	503,428,000.00	553,770,800.00	609,147,880.00	670,062,668.00
Donor Funds				
Goods and Services	3,243,000.00	3,567,300.00	3,924,030.00	4,316,433.00
Capital Expenditure (KFW)	29,669,000.00	32,635,900.00	35,899,490.00	39,489,439.00
Sub-Total (Donor)	32,912,000.00	36,203,200.00	39,823,520.00	43,805,872.00
Total Expenditure (GOG & KFW)	536,340,000.00	589,974,000.00	648,971,400.00	713,868,540.00



6. SUMMARY OF KEY ACHIEVEMENTS FOR 2021 (Non -Financial Performance)

STATUS OF PLANNED AND EXECUTED AUDITS FOR 2021

The Service completed 4,288 audits out of the planned audits 5,543 representing 77.4% of the planned audits for 2021. The audits were executed in adherence to the COVID-19 protocols. We have selected 33 out of 52 Ghana Missions abroad to audit due to COVID-19 restrictions. We cancelled all other international activities including AFROSAI-E and INTOSAE of which budgetary allocations were made but we did not access the funds due to the prevalence of COVID-19 pandemic.

Below are details of planned and audit executed for 2021 financial year

Audit Area	Planned Audits	Number of Audits Executed	% of work done
Central Government Audits/MDAs	4,130	3045	73.72
Metropolitan, Municipal and District Assemblies	260	229	88.1
Pre-Tertiary Educational Institutions	885	828	93.6
Tertiary Educational Institutions	15	10	66.7
Audit of Ghana Missions Abroad	52	0	0
Value for Money / Performance Audits	6	6	100
Public Boards and Corporations	80	75	93.8
Sub-vented Organisations	50	39	78
Traditional Councils	65	56	86.2
Total	5,543	4288	77.4

The Service issued eighteen (18) reports to parliament for the financial year ended 31 December 2020. The following are reports issued to parliament:

NO.	NAME OF REPORT	REFERENCE NO
1	REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT OF PETROLEUM FUNDS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019	AG.01/102/VOL.2/148
2	PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON SELECTED ROAD WORKS IN THE GREATER KUMASI METROPOLIS	AG.01/102/VOL.2/149
3	PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE CONSTRUCTION OF 30, 1000MT WAREHOUSES	AG.01/102/VOL.2/150
4	REPORT OF AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA: PUBLIC BOARDS, CORPORATIONS AND OTHER STATUTORY	AG.01/102/VOL.2/151



	INSTITUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2020	
5	REPORT OF THE AUDITOR-GENERAL ON THE CONSOLIDATED STATEMENTS OF FOREIGN EXCHANGE RECEIPTS AND PAYMENTS OF THE BANK OF GHANA (BOG) FOR THE YEAR ENDED 31 DECEMBER 2020	AG.01/102/VOL.2/152
6	REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA: TECHNICAL UNIVERSITIES FOR THE PERIOD ENDED 31 DECEMBER 2020	AG.01/102/VOL.2/153
7	REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC SECTOR ACCOUNTS OF GHANA (GENERAL GOVERNMENT) FOR THE YEAR ENDED 31 DECEMBER 2020	AG.01/102/VOL.2/154
8	REPORT OF THE AUDITOR-GENERAL ON THE PRE-UNIVERSITY EDUCATIONAL INSTITUTIONS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020	AG.01/102/VOL.2/155
9	REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020	AG.01/102/VOL.2/156
10	PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE PROVISION OF ADOPTION SERVICES BY CENTRAL ADOPTION AUTHORITY AND DEPARTMENT OF SOCIAL WELFARE	AG.01/102/VOL.2/157
11	PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON REGULATING RECLAMATION ACTIVITIES AT SMALL-SCALE MINING SITES	AG.01/102/VOL.2/158
12	REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA: MINISTRIES, DEPARTMENTS AND OTHER AGENCIES (MDAs) FOR THE YEAR ENDED 31 DECEMBER 2020	AG.01/102/VOL.2/159
13	REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT AND UTILISATION OF DISTRICT ASSEMBLIES COMMON FUND (DACF) AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2020	AG.01/102/VOL.2/160
14	REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT OF PETROLEUM FUNDS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020	AG.01/102/VOL.2/161
15	PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON PROVISION OF FLOOD CONTROL DRAINS BY HYDROLOGICAL SERVICES DEPARTMENT OF THE MINISTRY OF WORKS AND HOUSING	AG.01/102/VOL.2/162
16	PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT OF BLOOD TRANSFUSION SERVICES IN HEALTH DELIVERY IN GHANA	AG.01/102/VOL.2/163



17	PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT OF PARKS AND GARDENS IN GHANA	AG.01/102/VOL.2/164
18	PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE DISTRIBUTION OF MEDICAL SUPPLIES IN GHANA	AG.01/102/VOL.2/165

However, due to Covid-19 and other challenges some of the audit for the financial year 31 December 2020 are ongoing and are yet to completed and submitted to parliament. The following are the ongoing audits:

- GETFund audit of UEW, UDS, KNUST
- Regulating the utilization of raw water sources by water resources commission
- Education of children with special needs GES
- Management of Birth and Deaths Registry
- Mental Health Management and care delivery in Ghana
- Performance Audit of Infrastructure Projects funded through the DDF (Sponsored by KFW)

The irregularities identified in the audit reports were attributed to the failure of management of the audited entities to put in place effective internal control measures. Infractions identified included: Cash Management, Procurement, Payroll, Contract Administration, Tax Collection, Non- Payment of outstanding Loans, among others amounting to GHC 15,054,244,388.49

These notwithstanding, there have been marginal improvement in internal controls.

Below are Summary of Irregularities

Audit Reports	Irregularities Identified - GHC
Ministries, Department and Agencies	2,053,176,449.85
Management and Utilization of District Assemblies Common Fund (DACF) and other Funds	77,147,260.10
Public Boards and Corporations	12,856,172,626
Internally Generated Funds (District Assemblies)	12,876,561.02
Technical Universities and Polytechnics	13,093,025.55
Pre-University Educational Institutions	41,778,465.97
Total (Audit Reports)	15,054,244,388.49





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: 2022 | Currency: Ghanaian Cedi (GHS)

Version 1

	2022	2023	2024	2025
Programmes - Audit Service	536,340,000	536,340,000	536,340,000	536,340,000
00501 - Management and Administration	218,500,531	218,500,531	218,500,531	218,500,531
00501000 - Management and Administration	218,500,531	218,500,531	218,500,531	218,500,531
21 - Compensation of employees [GFS]	130,826,894	130,826,894	130,826,894	130,826,894
22 - Use of goods and services	43,427,637	43,427,637	43,427,637	43,427,637
27 - Social benefits [GFS]	912,000	912,000	912,000	912,000
28 - Other expense	40,000	40,000	40,000	40,000
31 - Non financial assets	43,294,000	43,294,000	43,294,000	43,294,000
00502 - Audit Operations	317,839,469	317,839,469	317,839,469	317,839,469
00502001 - Central Government Audits	45,127,242	45,127,242	45,127,242	45,127,242
21 - Compensation of employees [GFS]	44,340,292	44,340,292	44,340,292	44,340,292
22 - Use of goods and services	746,950	746,950	746,950	746,950
27 - Social benefits [GFS]	40,000	40,000	40,000	40,000
00502002 - Local Government Audits	83,762,897	83,762,897	83,762,897	83,762,897
21 - Compensation of employees [GFS]	75,124,413	75,124,413	75,124,413	75,124,413
22 - Use of goods and services	8,424,684	8,424,684	8,424,684	8,424,684
27 - Social benefits [GFS]	213,800	213,800	213,800	213,800
00502003 - Educational Institutions Audits	159,209,755	159,209,755	159,209,755	159,209,755
21 - Compensation of employees [GFS]	146,767,941	146,767,941	146,767,941	146,767,941
22 - Use of goods and services	12,204,614	12,204,615	12,204,615	12,204,615
27 - Social benefits [GFS]	237,200	237,200	237,200	237,200
00502004 - Commercial Audits	13,807,817	13,807,817	13,807,817	13,807,817
21 - Compensation of employees [GFS]	12,748,167	12,748,167	12,748,167	12,748,167
27 - Social benefits [GFS]	40,000	40,000	40,000	40,000



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 2016, Act 921 and the Audit Service Act 2000, Act 584;
- 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 Asset Declaration regime.



The Service collaborates with the Office of The President, Parliament and 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.

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			
		2020		2021		Budget Year 2022	Indicative Year 2023	Indicative Year 2024	Indicative Year 2025
		Target	Actual	Target	Actual				
Issuing audit Reports	Number of reports issued	21	18	18	15	24	27	29	30
Implement the provision on Disallowance and Surcharge	Issuing of report on disallowance and surcharge.	1	1	1	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	Sept. 30	Sept. 30
Sensitization of stakeholders on accountability including NACAP	Number of accountability and sensitization workshops organized	1	1	1	1	1	1	1	1
Quality assurance reviews	Number of quality assurance exercises undertaken	1	1	1	1	1	1	1	1



Main Outputs	Output Indicator	Past Years				Projections			
		2020		2021		Budget Year 2022	Indicative Year 2023	2020	2021
		Target	Actual	Target	Actual				
Participation in Supreme Audit Institutions activities	Delivery of report on AFROSAIE and INTOSAI by	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
Management Letters issued to the Ghana missions abroad.	Number of management letters issued	50	0	52	0	54	54	54	54



4. Budget Programme Operations and Projects

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

Operations	Projects
Roll-out Training in the use of the	1.Provision of computers to 200 field Staff
Training in Oil and Gas Revenue Audit locally & abroad, IOM Audits	2.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	
Leadership, Management and in-house Training	
Offering of specialized support services	
Board activities	
Establish annual operational plan and	
Building the capacity of operational staff on	
Internal and external peer review activities	
Develop appropriate audit plan to audit 52 Ghana	
Roll-out training on the use of FAM, CAM, ITAM, PAM & OAAP	
Organize Leadership, Management, and in-house training as well as Quality assurance reviews	
Hosting of AFROSAI-E Strategic Review & Governance Board Meeting	
Special Audit Reviews that may have to be carried out in the national interest	
Public Accounts Committee 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: 2022 | Currency: Ghanaian Cedi (GHS)

Version 1

	2022	2023	2024	2025
00501 - Management and Administration	218,500,531	218,500,531	218,500,531	218,500,531
00501000 - Management and Administration	218,500,531	218,500,531	218,500,531	218,500,531
21 - Compensation of employees [GFS]	130,826,894	130,826,894	130,826,894	130,826,894
22 - Use of goods and services	43,427,637	43,427,637	43,427,637	43,427,637
27 - Social benefits [GFS]	912,000	912,000	912,000	912,000
28 - Other expense	40,000	40,000	40,000	40,000
31 - Non financial assets	43,294,000	43,294,000	43,294,000	43,294,000



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 carry are responsible for the above exercise. These are Central Government Audit Department (CGAD), Commercial Audit Department (CAD), Educational Institutions Department (EID), District Assemblies Department (DAD), 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 Audit Department – responsible for the audit of more than 600 pre-university educational institutions;
- District Assemblies Audit Department - responsible for the audit of 270 District Assemblies and 263 Traditional Councils as well as over 5,000 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 the Statements Foreign Exchange Receipts and Payments 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.

These operational programmes are made up of five sub-programmes: Central Government Audits; Local Government Audits; Educational Institutions Audits; Commercial Audits Performance & 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: 2022 | Currency: Ghanaian Cedi (GHS)

Version 1

	2022	2023	2024	2025
00502 - Audit Operations	317,839,469	317,839,469	317,839,469	317,839,469
00502001 - Central Government Audits	45,127,242	45,127,242	45,127,242	45,127,242
21 - Compensation of employees [GFS]	44,340,292	44,340,292	44,340,292	44,340,292
22 - Use of goods and services	746,950	746,950	746,950	746,950
27 - Social benefits [GFS]	40,000	40,000	40,000	40,000
00502002 - Local Government Audits	83,762,897	83,762,897	83,762,897	83,762,897
21 - Compensation of employees [GFS]	75,124,413	75,124,413	75,124,413	75,124,413
22 - Use of goods and services	8,424,684	8,424,684	8,424,684	8,424,684
27 - Social benefits [GFS]	213,800	213,800	213,800	213,800
00502003 - Educational Institutions Audits	159,209,755	159,209,755	159,209,755	159,209,755
21 - Compensation of employees [GFS]	146,767,941	146,767,941	146,767,941	146,767,941
22 - Use of goods and services	12,204,614	12,204,615	12,204,615	12,204,615
27 - Social benefits [GFS]	237,200	237,200	237,200	237,200
00502004 - Commercial Audits	13,807,817	13,807,817	13,807,817	13,807,817
21 - Compensation of employees [GFS]	12,748,167	12,748,167	12,748,167	12,748,167
22 - Use of goods and services	1,019,650	1,019,650	1,019,650	1,019,650
27 - Social benefits [GFS]	40,000	40,000	40,000	40,000
00502005 - Special Audits	15,931,758	15,931,758	15,931,758	15,931,758
21 - Compensation of employees [GFS]	14,995,293	14,995,293	14,995,293	14,995,293
22 - Use of goods and services	896,465	896,465	896,465	896,465
27 - Social benefits [GFS]	40,000	40,000	40,000	40,000



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 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.

2. Budget Sub-Programme Description

The Central Government Audit Department Covers 265 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 accurately been recorded;
- Financial statements have been prepared in accordance with the Public Financial Management Act and Generally Accepted Accounting Principles;
- 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 are communicated to auditees for implementation.

This ensures the Auditee fulfills its responsibility of maintaining accounting records and internal controls, preventing fraud and error, and safeguarding assets.



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			
		2020		2021		Budget Year 2022	Indicative Year 2023	Indicative Year	Indicative Year
		Target	Actual	Target	Actual				
Delivery of Management Letters.	Management Letters issued to the MDAs in the Country	220	156	270	246	270	275	280	285
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	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	May 31	May 31
	Submission of Draft report on multi-Donor Budget Support (MDBS) funded audits to A-G by	May 31	May 31	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		
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: 2022 | Currency: Ghanaian Cedi (GHS)

Version 1

	2022	2023	2024	2025
00502001 - Central Government Audits	45,127,242	45,127,242	45,127,242	45,127,242
21 - Compensation of employees [GFS]	44,340,292	44,340,292	44,340,292	44,340,292
22 - Use of goods and services	746,950	746,950	746,950	746,950
27 - Social benefits [GFS]	40,000	40,000	40,000	40,000



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 the Internally Generated Funds (IGF) of District Assemblies, the District Assemblies Common Fund (DACF), and Regional and District Ministries, Departments and Agencies (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.



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			
		2020		2021		Budget Year 2022	Indicative Year 2023	Indicative Year	Indicative Year
		Target	Actual	Target	Actual				
Final review of the interim reports issued from Assemblies	Number of interim reports reviewed	254	250	270	251	260	260	260	260
Audit of MDAs	Number of reports issued	2,800	2,100	3853	2473	3,853	3,853	3,860	3,860
Submission of management letters of Traditional Councils	Number of audits conducted and reports issued	50	10	65	48	65	128	132	135
Review of interim reports issued from the audit of Tertiary Educational Institutions	Number of interim reports reviewed	10	5	17	5	17	17	17	17
Audit of Vocational Institutions and Special Schools	Number of reports issued	97	52	95	38	107	110	112	115
Submission of management letters on Colleges of Education	Number of audits conducted and reports issued	92	78	83	52	116	118	120	122
Audit of Pre-tertiary Educational Institutions	Number of Management letters issued	600	520	645	520	645	647	650	655



Main Outputs	Output Indicator	Past Years				Projections			
		2020	2021	Budget Year 2022	Indicative Year 2023	Indicative Year	Indicative Year		
Audit of MMDAs	Number of Management letters issued	33	33	44	30	44	43	44	45
Audit of MDA Agencies	Number of Management letters issued	290	273	608	210	608	655	670	675
Audit of Traditional Councils	Number of Management letters issued	5	0	25	0	25	25	25	25
Audit of MMDAs	Number of Management letters issued	16	16	33	16	33	33	34	35
Audit of MDA Agencies	Number of Management letters issued	150	119	217	146	217	230	235	240
Audit of Traditional Councils	Number of Management letters issued	5	0	9	5	9	11	12	13
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	40	40	46	40	46	47	48	49
Audit of Vocational Institutions	Number of Management letters issued	3	3	8	7	8	8	8	8
Audit of Special Schools	Number of Management letters issued	3	3	3	0	3	3	4	4
Audit of Colleges of Education	Number of Management letters issued	2	3	2	2	2	2	2	2
Greater Accra Region									
Audit of MMDAs	Number of Management letters issued	16	16	33	16	33	33	34	35
Audit of MDA Agencies	Number of Management letters issued	150	119	217	146	217	230	235	240



Main Outputs	Output Indicator	Past Years				Projections			
		2020	2021	Budget Year 2022	Indicative Year 2023	Indicative Year	Indicative Year		
Audit of Traditional Councils	Number of Management letters issued	5	0	9	5	9	11	12	13
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	40	40	46	40	46	47	48	49
Audit of Vocational Institutions	Number of Management letters issued	3	3	8	7	8	8	8	8
Audit of Special Schools	Number of Management letters issued	3	3	3	0	3	3	4	4
Audit of Colleges of Education	Number of Management letters issued	2	3	2	2	2	2	2	2
Central Region									
Audit of MMDAs	Number of Management letters issued	20	20	21	18	21	22	23	25
Audit of MDA Agencies	Number of Management letters issued	200	88	356	178	200	356	368	365
Audit of Traditional Councils	Number of Management letters issued	5	0	23	1	5	23	24	25
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	60	42	69	54	69	69	70	70
Audit of Vocational Institutions	Number of Management letters issued	5	5	8	5	8	8	9	9
Western Region									
Audit of MMDAs	Number of Management letters issued	7	7	17	7	7	7	10	11



Main Outputs	Output Indicator	Past Years				Projections			
		2020	2021	Budget Year 2022	Indicative Year 2023	Indicative Year	Indicative Year		
Audit of MDA Agencies	Number of Management letters issued	120	100	250	120	115	250	110	115
Audit of Traditional Councils	Number of Management letters issued	5	0	5	0	5	5	5	5
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	30	30	35	28	35	35	35	35
Audit of Vocational Institutions	Number of Management letters issued	6	6	8	6	8	8	8	8
Audit of Special Schools	Number of Management letters issued	2	2	3	1	3	3	3	3
Audit of Colleges of Education	Number of Management letters issued	3	3	6	2	6	6	6	6
Western North									
Audit of MDA Agencies	Number of Management letters issued	145	123	105	86	105	160	185	190
Audit of Traditional Councils	Number of Management letters issued	5	0	5	1	5	5	8	9
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	12	12	6	12	16	16	16	16
Audit of Colleges of Education	Number of Management letters issued	3	3	3	3	3	3	3	3



4. Budget Sub-Programme Operations and Projects

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

Operations		Projects
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: 2022 | **Currency:** Ghanaian Cedi (GHS)

Version 1

	2022	2023	2024	2025
00502002 - Local Government Audits	83,762,897	83,762,897	83,762,897	83,762,897
21 - Compensation of employees [GFS]	75,124,413	75,124,413	75,124,413	75,124,413
22 - Use of goods and services	8,424,684	8,424,684	8,424,684	8,424,684
27 - Social benefits [GFS]	213,800	213,800	213,800	213,800



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.

The major challenges include 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			
		2020		2021		Budget Year 2022	Indicative Year 2023	Indicative Year 202	Indicative Year 202
		Target	Actual	Target	Actual				
Final review of the interim reports issued from Assemblies	Number of interim reports reviewed	254	254	216	115	260	260	260	260
Audit of MDAs	Number of reports issued	2,800	2,800	1800	980	3,853	3,853	3,860	3,860
Submission of management letters of Traditional Councils	Number of audits conducted and reports issued	50	50	65	5	65	128	132	135
Review of interim reports issued from the audit of Tertiary Educational Institutions	Number of interim reports reviewed	10	10	17	8	17	17	17	17
Audit of Vocational Institutions and Special Schools	Number of reports issued	97	87	110	95	107	110	112	115
Submission of management letters on Colleges of Education	Number of audits conducted and reports issued	92	90	85	80	116	118	120	122
Audit of Pre-tertiary Educational Institutions	Number of Management letters issued	600	555	485	220	645	647	650	655
Northern Region									



Main Outputs	Output Indicator	Past Years				Projections			
		2020		2021		Budget Year 2022	Indicative Year 2023	Indicative Year 202	Indicative Year 202
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	20	20	30	20	30	30	30	30
Audit of Vocational Institutions	Number of Management letters issued	5	5	7	5	7	8	9	9
Audit of Special Schools	Number of Management letters issued	2	2	2	0	2	2	2	2
Audit of Colleges of Education	Number of Management letters issued	8	8	10	5	10	10	10	10
Audit of MMDAs	Number of Management letters issued	16	16	16	11	19	19	20	21
Audit of MDA Agencies	Number of Management letters issued	255	157	250	175	285	290	295	295
Audit of Traditional Councils	Number of Management letters issued	4	4	4	0	1	2	3	7
Upper East Region									
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	45	39	87	45	87	87	87	87
Audit of Vocational Institutions	Number of Management letters issued	4	4	12	4	12	12	12	12
Audit of Special Schools	Number of Management letters issued	0	0	5	0	5	5	5	5
Audit of MMDAs	Number of Management letters issued	13	13	13	8	15	16	17	18
Audit of MDA Agencies	Number of Management letters issued	180	173	170	152	240	242	245	250



Main Outputs	Output Indicator	Past Years				Projections			
		2020		2021		Budget Year 2022	Indicative Year 2023	Indicative Year 2022	Indicative Year 2022
Audit of Traditional Councils	Number of Management letters issued	5	5	5	3	12	13	14	15
Bono									
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	32	30	40	28	40	40	40	41
Audit of Vocational Institutions	Number of Management letters issued	3	3	3	1	3	3	3	3
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	8	8	10	8	10	10	10	10
Audit of MMDAs	Number of Management letters issued	13	13	12	5	13	15	16	17
Audit of MDA Agencies	Number of Management letters issued	253	241	242	233	275	277	280	285
Audit of Traditional Councils	Number of Management letters issued	5	5	5	0	17	18	19	20
OTI Region									
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	10	10	17	10	17	17	18	19
Audit of Vocational Institutions	Number of Management letters issued	0	0	2	0	2	2	2	2
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	2	2	3	2	3	3	3	3



Main Outputs	Output Indicator	Past Years				Projections			
		2020		2021		Budget Year 2022	Indicative Year 2023	Indicative Year 2022	Indicative Year 2022
Audit of MMDAs	Number of Management letters issued	6	6	6	6	7	7	8	9
Audit of MDA Agencies	Number of Management letters issued	75	51	70	62	87	91	91	91
Audit of Traditional Councils	Number of Management letters issued	1	1	1	1	1	1	1	1
Savana Region									
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	10	10	13	8	13	13	13	13
Audit of Vocational Institutions	Number of Management letters issued	0	0	0	0	0	0	0	0
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	2	2	3	2	3	3	4	5
Audit of MMDAs	Number of Management letters issued	8	8	8	7	8	9	10	11
Audit of MDA Agencies	Number of Management letters issued	125	121	120	78	133	135	140	145
Audit of Traditional Councils	Number of Management letters issued	2	2	2	0	2	2	2	2
Upper West Region									
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	3	3	6	5	6	6	6	7



Main Outputs	Output Indicator	Past Years				Projections			
		2020		2021		Budget Year 2022	Indicative Year 2023	Indicative Year 202	Indicative Year 202
Audit of Vocational Institutions	Number of Management letters issued	1	1	1	1	1	1	1	1
Audit of Special Schools	Number of Management letters issued	0	0	0	0	0	0	0	0
Audit of Colleges of Education	Number of Management letters issued	1	1	2	2	2	2	2	2
Audit of MMDAs	Number of Management letters issued	3	3	3	3	3	3	3	3
Audit of MDA Agencies	Number of Management letters issued	11	11	10	9	15	16	17	18
Audit of Traditional Councils	Number of Management letters issued	1	1	1	0	1	1	1	1
North East									
Audit of Pre-Tertiary Educational Institutions	Number of Management letters issued	20	19	27	17	27	27	27	27
Audit of Vocational Institutions	Number of Management letters issued	2	2	2	0	2	2	3	3
Audit of Special Schools	Number of Management letters issued	1	1	1	1	1	1	1	1
Audit of Colleges of Education	Number of Management letters issued	2	2	5	1	5	5	6	6
Audit of MMDAs	Number of Management letters issued	11	11	11	7	11	12	13	14
Audit of MDA Agencies	Number of Management letters issued	145	132	120	97	220	223	235	240
Audit of Traditional Councils	Number of Management letters issued	5	5	5	1	10	12	13	14



Main Outputs	Output Indicator	Past Years				Projections			
		2020	2021	Budget Year 2022	Indicative Year 2023	Indicative Year 2022	Indicative Year 2023		
Ahafo Region									
Audit of Pre-Tertiary Educational Institution	Number of Management letters issued	8	8	11	5	11	11	11	12
Audit of Vocational Institutions	Number of Management letters issued	2	2	2	0	2	2	2	2
Audit of Special Schools	Number of Management letters issued	1	1	1	1	1	1	1	1
Audit of Colleges of Education	Number of Management letters issued	3	3	5	2	5	5	5	6
Audit of MMDAs	Number of Management letters issued	5	5	7	5	6	6	7	7
Audit of MDA Agencies	Number of Management letters issued	90	88	97	79	95	96	97	98
Audit of Traditional Councils	Number of Management letters issued	5	5	10	6	11	11	12	13

4. 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.	
Validation of financial statement of the audited entities	
Issuing draft reports to the Auditor-General	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2022 | Currency: Ghanaian Cedi (GHS)

Version 1

	2022	2023	2024	2025
00502003 - Educational Institutions Audits	159,209,755	159,209,755	159,209,755	159,209,755
21 - Compensation of employees [GFS]	146,767,941	146,767,941	146,767,941	146,767,941
22 - Use of goods and services	12,204,614	12,204,615	12,204,615	12,204,615
27 - Social benefits [GFS]	237,200	237,200	237,200	237,200



BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME: AUDIT OPERATIONS

SUB-PROGRAMME 2.4: Commercial Audit

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 43 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 85 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 inadequate office equipment and office space.



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			
		2020		2021		Budget Year 2022	Indicative Year 2023	2020	2021
		Target	Actual	Target	Actual				
Draft management Reports Issued by Direct Audit	Number of draft reports issued	45	29	52	32	52	53	55	55
Audited Financial statements Reviewed	Number of Statements Reviewed	50	37	63	46	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	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	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	
Half yearly report on Bank of Ghana statements of Foreign Exchange Receipts and Payments as at 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: 2022 | **Currency:** Ghanaian Cedi (GHS)

Version 1

	2022	2023	2024	2025
00502004 - Commercial Audits	13,807,817	13,807,817	13,807,817	13,807,817
21 - Compensation of employees [GFS]	12,748,167	12,748,167	12,748,167	12,748,167
22 - Use of goods and services	1,019,650	1,019,650	1,019,650	1,019,650
27 - Social benefits [GFS]	40,000	40,000	40,000	40,000



BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME: AUDIT OPERATIONS

SUB-PROGRAMME 2.5: Performance and 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. They ascertain the economy, efficiency, and effectiveness of the use of resources by public institutions by auditing high risk government operations as identified by the unit.

The Department 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 of the Department conducts systems audit in order to highlight the problems that could affect the reliability of data captured in the system.



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			
		2020		2021		Budget Year 2022	Indicative Year 2023	2020	2021
		Target	Actual	Target	Actual				
Performance audit reports issued.	Number of reports issued	6	3	6	3	6	6	6	6
I.T audit reports issued.	Number of reports issued	9	5	10	2	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
Annual Audit of Public Boards, Corporations & other statutory Institutions	
Half yearly report on Bank of Ghana statements of Foreign Exchange Receipts and Payments as at 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: 2022 | Currency: Ghanaian Cedi (GHS)

Version 1

	2022	2023	2024	2025
00502005 - Special Audits	15,931,758	15,931,758	15,931,758	15,931,758
21 - Compensation of employees [GFS]	14,995,293	14,995,293	14,995,293	14,995,293
22 - Use of goods and services	896,465	896,465	896,465	896,465
27 - Social benefits [GFS]	40,000	40,000	40,000	40,000





1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service
 Year: 2022 | Currency: GH Cedi
 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	
005 - Audit Service	424,803,000	65,000,000	13,625,000	503,428,000								3,243,000	29,669,000	32,912,000	536,340,000
00501 - Finance and Administration	130,826,894	41,136,637	13,625,000	185,588,531								3,243,000	29,669,000	32,912,000	218,500,531
0050101 - Auditor Generals Secretariat	1,476,807	41,136,637		42,613,444											42,613,444
0050101001 - Auditor Generals Office	1,476,807	41,136,637		42,613,444											42,613,444
0050102 - Finance and Administration	124,217,630		13,625,000	137,842,630								3,243,000	29,669,000	32,912,000	170,754,630
0050102001 - Administration	124,217,630		13,625,000	137,842,630								3,243,000	29,669,000	32,912,000	170,754,630
0050103 - Internal Audit	1,000,887			1,000,887											1,000,887
0050103001 - Internal Audit Office	1,000,887			1,000,887											1,000,887
0050104 - Finance	3,480,156			3,480,156											3,480,156
0050104001 - Finance Office	3,480,156			3,480,156											3,480,156
0050105 - Training & HR Development	651,414			651,414											651,414
0050105001 - Training & HR Development Office	651,414			651,414											651,414
00502 - Commercial Audit	12,748,167	1,059,650		13,807,817											13,807,817
0050202 - Direct Audit	12,748,167	1,059,650		13,807,817											13,807,817
0050202001 - Direct Audit Office	12,748,167	1,059,650		13,807,817											13,807,817
00503 - Central Govt	44,340,292	786,950		45,127,242											45,127,242
0050303 - Other MDAs	44,340,292	786,950		45,127,242											45,127,242
0050303001 - Other MDAs Office	44,340,292	786,950		45,127,242											45,127,242
00504 - Regional, District Audits & EIDA	221,892,354	21,080,298		242,972,652											242,972,652
0050401 - EIDA Secretariat	5,451,590	1,500,799		6,952,389											6,952,389
0050401001 - EIDA Secretariat Office	5,451,590	1,500,799		6,952,389											6,952,389
0050402 - Regions	216,440,764	19,579,499		236,020,263											236,020,263
0050402002 - Volta	16,554,474	1,401,467		17,955,941											17,955,941
0050402003 - Eastern	29,492,910	2,230,227		31,723,137											31,723,137
0050402004 - Central	23,288,086	1,608,653		24,896,739											24,896,739
0050402005 - Western	13,493,532	1,394,565		14,888,097											14,888,097





1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service
 Year: 2022 | Currency: GH Cedi
 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	
0050402006 - Ashanti	32,348,687	2,167,247		34,515,934											34,515,934
0050402007 - Brong Ahafo	13,173,227	1,316,446		14,489,673											14,489,673
0050402008 - Northern	14,188,625	1,120,340		15,308,965											15,308,965
0050402009 - Upper East	11,375,231	1,438,510		12,813,741											12,813,741
0050402010 - Upper West	8,406,552	885,136		9,291,688											9,291,688
0050402011 - Oti	5,795,004	568,811		6,363,815											6,363,815
0050402012 - Bono East	7,121,288	1,003,243		8,124,531											8,124,531
0050402013 - Ahafo	5,628,702	508,053		6,136,755											6,136,755
0050402014 - Savannah	4,754,689	582,255		5,336,944											5,336,944
0050402015 - North East	2,090,685	563,690		2,654,375											2,654,375
0050402016 - Western North	7,658,363	1,250,160		8,908,523											8,908,523
0050402017 - Greater Accra Region	21,070,711	1,540,696		22,611,407											22,611,407
00505 - Performance & Special Audit	14,995,293	936,465		15,931,758											15,931,758
0050501 - Special Funds		936,465		936,465											936,465
0050501001 - Special Funds-Special Funds Office		936,465		936,465											936,465
0050502 - IT Audit	14,995,293			14,995,293											14,995,293
0050502001 - IT Audit Office	14,995,293			14,995,293											14,995,293



PUBLIC INVESTMENT PLAN (PIP) FOR ON-GOING PROJECTS FOR THE MTEF (2022-2025)

MDA: Audit Service

Funding Source: GOG

Budget Ceiling:

			13,625,000.00	16,214,000.00	17,024,000.00	23,664,000.00
			2022 Ceiling	2023 Ceiling	2024 Ceiling	2025 Ceiling
Allotment Based on the MTEF (2022-2025)						
#	Code	Contract	2022	2023	2024	2025
1	0110001	Const. of Regional Office Block at Tamale	2,001,583.92	2,400,100.00	-	-
2	0111001	Const. of Regional Office Block at Kumasi	3,043,081.72	7,240,826.41	-	-
3	0110006	Const.of District Office Block at Tumu	203,658.23	100,100.09	-	-
4	0110005	Const. of District Office Block at Kete Krachi	154,178.82	100,000.00	-	-
5	0110004	Const. of District Office Block at Agona Ashanti	103,524.14	150,000.00	-	-
6	0110009	Const. of District Office Block at Tarkwa	282,103.02	-	-	-
7	0110007	Completion of District Office Block at Tema	305,687.79	-	-	-

Note: The difference between the Annual Ceiling and the Total Allocation for Projects for the financial year, is earmarked for Non Infrastructure Capex. ie Vehicles, Computers, Furniture etc.



PUBLIC INVESTMENT PLAN (PIP) FOR ON-GOING PROJECTS FOR THE MTEF (2022-2025)

MDA: Audit Service

Funding Source: DP

Budget Ceiling:

				29,669,000.00	-	-	-
				2022 Ceiling	2023 Ceiling	2024 Ceiling	2025 Ceiling
				Allotment Based on the MTEF (2022-2025)			
#	Code	Contract	Funding	2022	2023	2024	2025
1	0116001	Const. of 22 Dist and 3 Regnl Offices for the Ghana Audit Svc (GAS)	Government of the Fed. Rep. of Germany	29,669,000.00	-	-	-

Note: The difference between the Annual Ceiling and the Total Allocation for Projects for the financial year, is earmarked for Non Infrastructure Capex. Ie Vehides, Computers, Furniture Etc.





REPUBLIC OF GHANA

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