

MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) FOR 2024-2027

AUDIT SERVICE

*In accordance with Section 21(4) of the
Public Financial Management Act,
2016 (Act 921)*



REPUBLIC OF GHANA



PROGRAMME BASED BUDGET ESTIMATES FOR 2024



Nkunim Budget

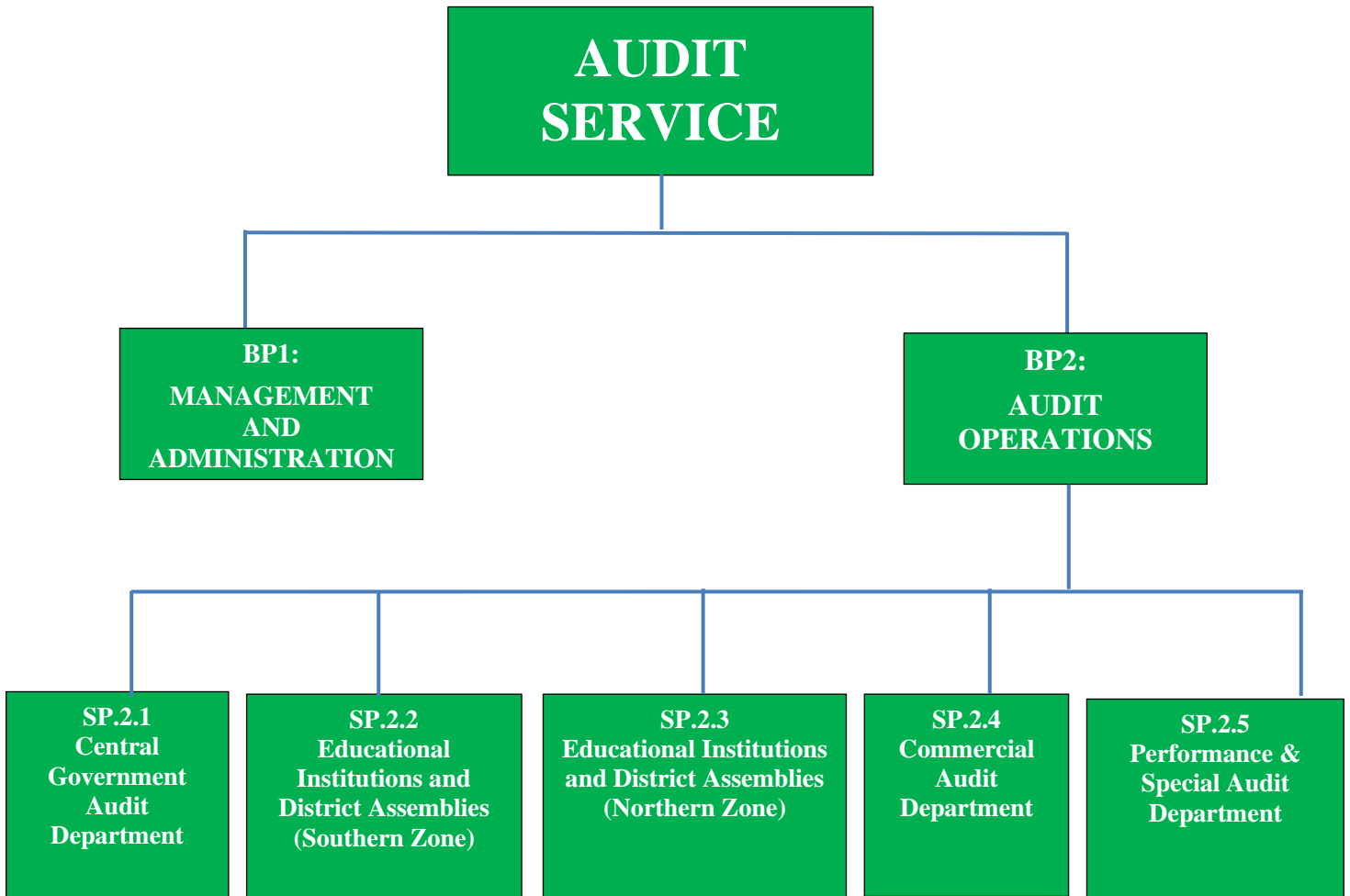


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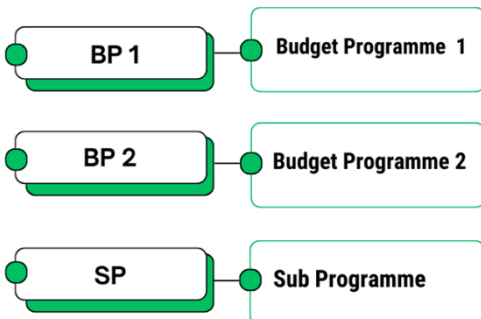
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PROGRAMME STRUCTURE – AUDIT SERVICE



LEGEND / KEY





1.5. Appropriation Bill

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

Entity: 005 - Audit Service

Year: 2024 | Currency: Ghana Cedi (GHS)

Base Version

	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	104,720,074	37,651,288	23,069,141	165,440,503								6,983,836		6,983,836	172,424,339
00501000 - Management and Administration	104,720,074	37,651,288	23,069,141	165,440,503								6,983,836		6,983,836	172,424,339
00502 - Audit Operations	417,085,711	44,230,457		461,316,168											461,316,168
00502001 - Central Government Audits	56,314,356	15,754,316		72,068,672											72,068,672
00502002 - Local Government Audits	215,660,096	15,411,312		231,071,408											231,071,408
00502003 - Educational Institutions Audits	104,004,063	10,684,387		114,688,450											114,688,450
00502004 - Commercial Audits	21,563,087	1,071,946		22,635,033											22,635,033
00502005 - Special Audits	19,544,108	1,308,496		20,852,604											20,852,604
Grand Total	521,805,785	81,881,745	23,069,141	626,756,671								6,983,836		6,983,836	633,740,507

PART A: STRATEGIC OVERVIEW OF AUDIT SERVICE

1. NATIONAL MEDIUM-TERM DEVELOPMENT POLICY OBJECTIVES

The two (2) policy objectives from the 2022-2025 National Medium Term Development Policy Framework (NMTDPF) that are relevant to the Audit Service 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 per best international practices.
- Audit all public funds and report to Parliament. This covers constitutional, statutory and any other body or organisation established by an Act of Parliament.
- Ensure effective implementation of the Assets and 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 a range of audits specified under the Auditor-General's mandate	Percentage coverage of audit entities	2020	78%	2022	102%	2027	90%
Implement the provision in the Constitution on Disallowance and Surcharge	Report on disallowance and surcharge	2020	1	2022	1	2027	1
Declaration of Assets and Liabilities by Public Officers	Number of declarations	2020	5,159	2022	2,363, issued, 1,122 submitted	2027	2,000



5. EXPENDITURE TRENDS FOR 2021-2023 (January 2021 to September 2023)

Relative to the 2021 and 2022 financial years, the Service experienced regular release of funds in 2023, particularly the Goods and Services component. The expenditure trend for the years ended December 31, 2021, 2022 as well as the period to September 30, 2023, are as below:

Economic Classification	2021			2022			2023		
	Approved Budget	Total Releases	Variance	Approved Budget	Total Releases	Variance	Approved Budget	Total Releases	Variance
Compensation of Employees	356,298,651	307,313,534	48,985,117	424,803,000	268,316,650	156,486,350	450,291,180	313,085,886	137,205,294
<i>GoG</i>	356,298,651	307,313,534	48,985,117	424,803,000	268,316,650	156,486,350	450,291,180	313,085,886	137,205,294
Goods and Services	86,295,377	51,750,000	34,545,377	50,054,900	35,274,612	14,780,288	75,020,560	57,127,255	17,893,305
<i>GoG</i>	51,750,000	51,750,000	-	46,811,900	35,274,612	11,537,288	71,860,560	57,127,255	14,733,305
<i>DP Funds</i>	34,545,377	-	34,545,377	3,243,000	-	3,243,000	3,160,000		3,160,000
CAPEX	39,073,445	10,908,905	28,164,540	39,006,209	21,383,531	17,622,678	83,387,500	66,125,218	7,319,196
<i>GoG</i>	17,250,000	10,908,905	6,341,095	9,337,209	4,362,745	4,974,464	35,987,500	28,083,883	7,903,617
<i>DP Funds</i>	21,823,445	-	21,823,445	29,669,000	17,020,786	12,648,214	47,400,000	47,984,421	(584,421)
Total	481,667,473	369,972,439	111,695,034	513,864,109	324,974,793	188,889,316	608,699,240	436,480,160	162,417,795

Budget Projection for the Medium-Term (2024-2027)

In the medium term (2024-2027), the Service will continue to implement its constitutional mandate through its budget programmes. For the 2024 financial year, the Service plans to spend GH¢521,805,785.00 on compensation of staff, GH¢88,865,581.00 on Goods and Services and GH¢23,069,141.00 on capital expenditure.

Expenditure By Budget Programme	2024	2025	2026	2027
	Budget	Indicative	Indicative	Indicative
	GH¢	GH¢	GH¢	GH¢
BP1: Management and Administration	177,456,926.00	209,760,016.90	236,674,762.50	271,227,775.20
BP2: Audit Operations	456,283,581.00	539,342,441.10	608,546,595.50	697,390,534.80
Total Expenditure	633,740,507.00	749,102,458.00	845,221,358.00	968,618,310.00
Expenditure By Economic Classification	2024	2025	2026	2027
	Budget	Indicative	Indicative	Indicative
	GH¢	GH¢	GH¢	GH¢



Expenditure By Budget Programme	2024	2025	2026	2027
	Budget	Indicative	Indicative	Indicative
Compensation of Employees	521,805,785.00	601,642,070.00	678,652,255.00	765,519,744.00
<i>GoG</i>	521,805,785.00	601,642,070.00	678,652,255.00	765,519,744.00
<i>IGF</i>	-	-	-	
Goods and Services	88,865,581.00	122,084,333.00	137,386,640.00	166,328,662.00
<i>GoG</i>	81,881,745.00	90,069,920.00	103,580,407.00	130,511,313.00
<i>IGF</i>	-	-	-	
<i>DP Funds</i>	6,983,836.00	32,014,413.00	33,806,233.00	35,817,349.00
CAPEX	23,069,141.00	25,376,055.00	29,182,463.00	36,769,904.00
<i>GoG</i>	23,069,141.00	25,376,055.00	29,182,463.00	36,769,904.00
<i>IGF</i>	-	-	-	-
<i>DP Funds</i>	-	-	-	-
Sub-total (GoG)	626,756,671.00	717,088,045.00	811,415,125.00	932,800,961.00
Sub-total (DP Funds)	6,983,836.00	32,014,413.00	33,806,233.00	35,817,349.00
Total Expenditure	633,740,507.00	749,102,458.00	845,221,358.00	968,618,310.00



6. 2023 BUDGET EXPENDITURE PERFORMANCE [SEPT. 2023]

As of the end of September 2023, the Service had received 76.1% and 91.2% of its Goods and Services and CAPEX budget respectively. The expenditure trend for the period to September 30, 2023, is as follows:

Economic Classification	2023 Approved Budget	Releases (End -Sept 2023)	Actual Expenditure	Variance
	A	B	C	D=A-B
Compensation of Employees	450,291,180.00	313,085,886	313,085,886	137,205,294
<i>GoG</i>	450,291,180.00	313,085,886	313,085,886	137,205,294
<i>IGF</i>		-	-	-
Goods and Services	75,020,560.00	57,127,255	51,366,258	17,893,305
<i>GoG</i>	71,860,560.00	57,127,255	51,366,258	14,733,305
<i>ABFA</i>		-	-	-
<i>IGF</i>		-	-	-
<i>DP Funds</i>	3,160,000.00	-	-	3,160,000
CAPEX	83,387,500.00	76,068,304	50,077,774	7,319,196
<i>GoG</i>	35,987,500.00	28,083,883	2,093,353	7,903,617
<i>ABFA</i>		-	-	-
<i>IGF</i>		-	-	-
<i>DP Funds</i>	47,400,000.00	47,984,421	47,984,421	(584,421)
Sub-total (GoG)	558,139,240.00	386,076,771	366,545,497	159,700,416
Sub-total (DP Funds)	50,560,000.00	47,984,421	47,984,421	2,575,579
Grand Total	608,699,240.00	434,061,192	414,529,918	162,417,795



7. SUMMARY OF KEY ACHIEVEMENTS FOR 2023

Programme 1: Management and Administration

- **Training of staff in audit methodologies:** The Service trained its staff on the implementation of the Public Financial Management (PFM) system through the Audit Management Information System (AMIS). Forty (40) field staff were selected as trainer-of-trainees and were trained on the Financial Audit Methodologies (FAM) within the AMIS.
- **Progress on infrastructure projects:** The Service made remarkable progress on the construction of its 16 Districts and 3 Regional Offices. These 19 projects are funded through the KfW loan secured by the Ministry of Finance for the Service. As of September 2023, the projects are at an average completion rate of 93%. The Service also made significant strides with the construction of the Kumasi and the Tamale regional offices funded by the government of Ghana which are at 98% and 88% work done respectively.



Figure 1: Progress on construction of KfW Offices





Figure 2: Progress on the Kumasi Regional Office Project



Figure 3: Progress on the Tamale Regional Office Project

- **Contribution to sustaining Public Financial Accountability:** The Deputy Auditor-General (DAG) in charge of the Performance and Special Audit Department (PSAD), Mr. Lawrence Ayagiba was adjudged the change agent on behalf of the Service for his commitment to leading the PSAD unit in advancing the principles of good governance and decentralization in the country. This remarkable recognition was conferred during an event hosted by GIZ for the 2019-2023 four-year program, which aimed to support Ghana's decentralization reforms under the Governance for Inclusive Development (GovID) initiative.



Figure 4: Audit Service DAG for PSAD with the award



Programme 2: Audit Operations

- Audit Activities**

The Service planned to carry out a total of 6,723 audits across the various audit areas. Out of this, the Service completed 6,166 audits as of the end of September 2023. This represents 91.72% of planned work for the year 2023. The table provides details of audits planned and completed across various areas.

S/N	Audit Area	Planned Audits	Completed Audits	Percentage of work done (%)
1	Central Government Audits	566	434	76.68%
2	Ministries, Departments and Agencies (MDAs)	4,569	4,399	96.28%
3	Metropolitan, Municipal and District Assemblies (MMDAs)	261	261	100%
4	Traditional Councils	176	84	47.73%
5	Pre-Tertiary Institutions	897	839	93.53%
6	Tertiary Institutions	10	10	100%
7	Public Boards and Cooperations	88	59	67.05%
8	Sub-vented Organizations	86	65	75.58%
9	Performance Audits	8	9	112.50%
10	I.T Audits	10	6	60.00%
11	Ghana Missions Abroad	52	0	-
		6,723	6,166	91.72%

- Submission of Statutory Audit Report**

The Service submitted nineteen (19) reports to parliament for the financial year ended 31 December 2022. The reports were submitted before the constitutional deadline of June 30.

NO.	NAME OF REPORT	REFERENCE NO
1	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 2022	AG.01/109/VOL.2/190
2	Report of the Auditor-General on the Public Accounts of Ghana: Public Boards, Corporations and Other Statutory Institutions for the Period Ended 31 December 2022	AG.01/109/VOL.2/195
3	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 2022	AG.01/109/VOL.2/186
4	Report of the Auditor-General on the Public Accounts of Ghana (General Government) for the Year Ended 31 December 2022	AG.01/109/VOL.2/194



NO.	NAME OF REPORT	REFERENCE NO
5	Report of the Auditor-General on the Public Accounts of Ghana: Technical Universities for the Year Ended 31 December 2022	AG.01/109/VOL.2/196
6	Report of the Auditor-General on the Accounts of District Assemblies for the Financial Year Ended 31 December 2022	AG.01/109/VOL.2/191
7	Report of the Auditor-General on the Public Accounts of Ghana: Ministries, Departments and Other Agencies (MDAs) for the Year Ended 31 December 2022	AG.01/109/VOL.2/185
8	Report of the Auditor-General on the Management of Petroleum Funds for the Period 1 January 2021 to 31 December 2022	AG.01/109/VOL.2/188
9	Report of the Auditor-General on the Public Accounts Ghana: Colleges of Education and Pre-University Educational Institutions for the Financial Year Ended 31 December 2022	AG.01/109/VOL.2/193
10	Performance Audit Report of the Auditor-General on the Management of Timber Utilization Contracts (TUCs) by the Forestry Commission of Ghana	AG.01/109/VOL.2/183
11	Performance Audit Report of the Auditor-General on Management of Electricity Company of Ghana's Meters	AG.01/109/VOL.2/184
12	Performance Audit Report of the Auditor-General on the Issuance and Enforcement of Building Permits by the Kumasi Metropolitan Assembly	AG.01/109/VOL.2/187
13	Performance Audit Report of the Auditor-General on the Construction of Cocoa Roads	AG.01/109/VOL.2/189
14	Performance Audit Report of the Auditor-General on Ensuring Cleanliness of Home and Public Toilet Facilities in the Cape Coast Metropolitan Area	AG.01/109/VOL.2/192
15	Performance Audit Report of the Auditor-General on the Auditor-General on the Management of Nuisance Parking in Ablekuma Central Municipal Assembly	AG.01/109/VOL.2/200
16	Performance Audit Report of the Auditor-General on the Lifting and Transportation of Solid Waste at LaNMMA and Asema Markets and their environs	AG.01/109/VOL.2/201
17	Performance Audit Report of the Auditor-General on Tax Administration in Ghana	AG.01/109/VOL.2/197
18	Performance Audit Report of the Auditor-General on Management of LEAP	AG.01/109/VOL.2/199
19	Information System Audit of the Auditor-General on Computerised Financial and Electronics Systems of Selected Public Sector Entities for the period ended 31 December 2022	AG.01/109/VOL.2/197



- **Financial Recoveries and Savings**

The Service, in 2022 opened the ‘Auditor-General’s Recoveries Account’ with the Bank of Ghana to track all recoveries made through our audits. The Service at the end of September 2023 had recovered GH¢ GH¢17,187,247.50 into the account. Of this amount, GH¢10,000,000.00 was transferred into the consolidated fund in June 2023.

Also, the Service through its payroll audit operations in 2023 saved the government an amount of GH¢21,875,570.53. The savings are mainly from the validation and certification of monthly salaries and salary-related requests by the Ministry of Finance.

- **International Recognition**

For the second time in a row, the Audit Service was adjudged the winner for the best performance audit report in the English-speaking African Organization of Supreme Audit Institutions (AFROSAI-E) region.

Audit Service was awarded the prize at the 2023 AFROSAI-E Strategic Review and 19th Governing Board Meeting held in Accra from 8th to 11th May 2023. The report titled: “Fleet Management of the National Ambulance Service” was unanimously declared as the winning report by an independent international jury after the review of reports presented for the award.



Figure 5: Audit Service management with the AFROSAI-E Award



Figure 6: Audit Service Board Members, Management, and Other Dignitaries at the Award Ceremony





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: 2024 | Currency: Ghana Cedi (GHS)

Base Version

	2024	2025	2026	2027
Programmes - Audit Service	633,740,507	633,740,507	633,740,507	633,740,507
00501 - Management and Administration	172,424,339	172,424,339	172,424,339	172,424,339
00501000 - Management and Administration	172,424,339	172,424,339	172,424,339	172,424,339
21 - Compensation of Employees [GFS]	104,720,074	104,720,074	104,720,074	104,720,074
22 - Use of Goods and Services	43,587,124	43,587,124	43,587,124	43,587,124
27 - Social benefits [GFS]	1,048,000	1,048,000	1,048,000	1,048,000
31 - Non financial assets	23,069,141	23,069,141	23,069,141	23,069,141
00502 - Audit Operations	461,316,168	461,316,168	461,316,168	461,316,168
00502001 - Central Government Audits	72,068,672	72,068,672	72,068,672	72,068,672
21 - Compensation of Employees [GFS]	56,314,356	56,314,356	56,314,356	56,314,356
22 - Use of Goods and Services	15,754,316	15,754,316	15,754,316	15,754,316
00502002 - Local Government Audits	231,071,408	231,071,408	231,071,408	231,071,408
21 - Compensation of Employees [GFS]	215,660,096	215,660,096	215,660,096	215,660,096
22 - Use of Goods and Services	14,823,132	14,823,132	14,823,132	14,823,132
27 - Social benefits [GFS]	588,180	588,180	588,180	588,180
00502003 - Educational Institutions Audits	114,688,450	114,688,450	114,688,450	114,688,450
21 - Compensation of Employees [GFS]	104,004,063	104,004,063	104,004,063	104,004,063
22 - Use of Goods and Services	10,362,637	10,362,637	10,362,637	10,362,637
27 - Social benefits [GFS]	321,750	321,750	321,750	321,750
00502004 - Commercial Audits	22,635,033	22,635,033	22,635,033	22,635,033
21 - Compensation of Employees [GFS]	21,563,087	21,563,087	21,563,087	21,563,087
22 - Use of Goods and Services	1,018,846	1,018,846	1,018,846	1,018,846
27 - Social benefits [GFS]	53,100	53,100	53,100	53,100





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: 2024 | Currency: Ghana Cedi (GHS)

Base Version

	2024	2025	2026	2027
00502005 - Special Audits	20,852,604	20,852,604	20,852,604	20,852,604
21 - Compensation of Employees [GFS]	19,544,108	19,544,108	19,544,108	19,544,108
22 - Use of Goods and Services	1,249,496	1,249,496	1,249,496	1,249,496
27 - Social benefits [GFS]	59,000	59,000	59,000	59,000



PART B: BUDGET PROGRAMME SUMMARY

BUDGET PROGRAMME

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

1. Budget Programme Objectives

- To formulate policies about 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

Major services delivered by the Programme include the following:

- 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, and preparing and submitting audit reports to Parliament.
- Carrying out risk assessments 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 audit reports sent to Parliament.
- Provision of services such as budgeting, procurement, and accounting for GoG and donor funds received.
- Reporting on the financial operations in line with the 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 experienced staff with accounting and auditing backgrounds 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, Surcharge, and Assets Declaration regime.

The units under this Programme are; The Audit Service Board, Auditor-General's Secretariat, Human Resources, Training, Procurement and Estate, Transport, Security, Budget, Accounts, Internal Audit, Information Technology (IT) Technical, Integrated Personnel Payroll Data (IPPD), Quality Assurance (QA), Legal Department and Public Relations (PR).

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



The main sources of funding for this Programme are the Government of Ghana (GoG) and Development Partners. Currently, 186 staff of all grades are responsible for executing this Programme.

3. Budget Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The past year's data for 2022 are actual annual performance, whilst the data for 2023 are actual performance as of the end of September. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2024	Projections		
		2022		2023			Indicative Year 2025	Indicative Year 2026	Indicative Year 2027
		Target	Actual	Target	Actual as of Sept.				
Issuing Audit Reports	Number of reports issued	18	13	18	19	20	20	20	20
Submission of Audit Reports to Parliament	Submit reports by	June 30	June 30	June 30	June 24	June 30	June 30	June 30	June 30
Issuance and receipt of assets declaration forms	Number of assets declaration forms issued and received	5,000	1,004	15,000	865 issued 497 received	2,000	2,000	2,000	2,000
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



4. Budget Programme Operations and Projects

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

Operations	Projects
Building the capacity of operational staff	Roll-out Training in the use of the AMIS Provision of computers to field Staff
Submission of Reports to Parliament	Collation of notes to the Auditor-General's report and finalization of draft reports to Parliament
Training in Oil and Gas Revenue Audit locally and abroad, IOM Audits	
Leadership, Management, and in-house training	
Audit of controls of the GIFMIS system	Train staff in methodology for the audit of controls of the GIFMIS system
Enhance staff knowledge in financial and non-financial aspects of budgeting	Organization of budget workshops and measurement of non-financial performance
Accountability and NACAP Action plans	Sensitization of stakeholder's workshops on accountability and NACAP Action Plans
Develop an appropriate audit plan to audit 40 Ghana Missions abroad	Audit of 40 Ghana Missions Abroad
Public Accounts Committee meetings, Organization of Annual Accountability Lectures	
Host and participate in Supreme Audit Institution activities (AFROSAI, INTOSAI)	Host AFROSAI -E 18th Governing Board Review conference in Accra





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: 2024 | **Currency:** Ghana Cedi (GHS)

Base Version

	2024	2025	2026	2027
00501 - Management and Administration	172,424,339	172,424,339	172,424,339	172,424,339
00501000 - Management and Administration	172,424,339	172,424,339	172,424,339	172,424,339
21 - Compensation of Employees [GFS]	104,720,074	104,720,074	104,720,074	104,720,074
22 - Use of Goods and Services	43,587,124	43,587,124	43,587,124	43,587,124
27 - Social benefits [GFS]	1,048,000	1,048,000	1,048,000	1,048,000
31 - Non financial assets	23,069,141	23,069,141	23,069,141	23,069,141



BUDGET PROGRAMME

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 out the above programme. These are the Central Government Audit Department (CGAD), Commercial Audit Department (CAD), Educational Institutions and District Assemblies - Southern Zone, Educational Institutions and District Assemblies - Northern Zone, 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 the Central Government including Parliament and the Courts. The Department is also responsible for the audit of Donor funds received by the Government from Development Partners.
- Educational Institutions and District Assemblies -Southern Zone – responsible for the audit of 598 Pre-University Educational Institutions, 168 Metropolitan, Municipal and District Assemblies, 105 Traditional Councils and 3,257 Regional and District Offices of MDAs in the Southern sector of Ghana.
- Educational Institutions and District Assemblies - Northern Zone– responsible for the audit of 317 Pre-University Educational Institutions, 93Metropolitan, Municipal and District Assemblies, 92 Traditional Councils and 2,098 Regional and District Offices of MDAs in the Northern sector of Ghana.
- Commercial Audit Department (CAD) – conducts financial audits on Statutory Boards and Corporations including 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 of Foreign Exchange Receipts and Payments of the Bank of Ghana.
- Performance and Special Audit Department (PSAD) – responsible for performance, forensic, environmental and IT audits as well as procurement and special funds 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: 2024 | Currency: Ghana Cedi (GHS)

Base Version

	2024	2025	2026	2027
00502 - Audit Operations	461,316,168	461,316,168	461,316,168	461,316,168
00502001 - Central Government Audits	72,068,672	72,068,672	72,068,672	72,068,672
21 - Compensation of Employees [GFS]	56,314,356	56,314,356	56,314,356	56,314,356
22 - Use of Goods and Services	15,754,316	15,754,316	15,754,316	15,754,316
00502002 - Local Government Audits	231,071,408	231,071,408	231,071,408	231,071,408
21 - Compensation of Employees [GFS]	215,660,096	215,660,096	215,660,096	215,660,096
22 - Use of Goods and Services	14,823,132	14,823,132	14,823,132	14,823,132
27 - Social benefits [GFS]	588,180	588,180	588,180	588,180
00502003 - Educational Institutions Audits	114,688,450	114,688,450	114,688,450	114,688,450
21 - Compensation of Employees [GFS]	104,004,063	104,004,063	104,004,063	104,004,063
22 - Use of Goods and Services	10,362,637	10,362,637	10,362,637	10,362,637
27 - Social benefits [GFS]	321,750	321,750	321,750	321,750
00502004 - Commercial Audits	22,635,033	22,635,033	22,635,033	22,635,033
21 - Compensation of Employees [GFS]	21,563,087	21,563,087	21,563,087	21,563,087
22 - Use of Goods and Services	1,018,846	1,018,846	1,018,846	1,018,846
27 - Social benefits [GFS]	53,100	53,100	53,100	53,100
00502005 - Special Audits	20,852,604	20,852,604	20,852,604	20,852,604
21 - Compensation of Employees [GFS]	19,544,108	19,544,108	19,544,108	19,544,108
22 - Use of Goods and Services	1,249,496	1,249,496	1,249,496	1,249,496
27 - Social benefits [GFS]	59,000	59,000	59,000	59,000



BUDGET SUB-PROGRAMME

SUMMARY OF 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 whether 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 a 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 has been accounted for and paid in full into the Special Account in London, Berlin, Washington, and Abidjan.
- To report on the Consolidated Fund, the Accounts of Foreign Missions, Ministries, Departments and Agencies of Central Government and other statutory funds.

2. Budget Sub-Programme Description

The Central Government Audit Department covers over 265 cost centres within the Ministries, Departments and Agencies of the Central Government. It spans all the sectors of the annual budget, including General Administration, Economic, Social Services, Infrastructure and Public Safety.

The Department draws up yearly programmes of work to indicate the number of audits to be carried out. Also, audit programmes for specific audit areas are drawn and applied in executing these audits.

The risk-based audit techniques are employed to ensure that:

- Transactions have accurately been recorded:
- Financial statements have been prepared in line 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 audited entity fulfils 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, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2022 are actual annual performance, whilst the data for 2023 are actual performance as of the end of September. The projections are the Service’s estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2024	Projections		
		2022		2023			Indicative Year 2025	Indicative Year 2026	Indicative Year 2027
		Target	Actual	Target	Actual as at Sept.				
Delivery of Management Letters	Number of Management Letters issued to central government MDAs	691	478	566	434	500	500	500	500
Auditor General’s Draft Report	Draft audit report on the consolidated fund by	May 31	May 31	May 31	May 31	May 31	May 31	May 31	May 31
	Draft report on MDAs by	May 31	May 31	May 31	May 31	May 31	May 31	May 31	May 31
	Draft report on multi-donor Budget support-funded audits by	May 31	May 31	May 31	May 31	May 31	May 31	May 31	May 31
Audit of Ghana missions abroad	Number of Management letters issued	52	33	54	-	40	63	63	63

4. Budget Sub-Programme Operations and Projects

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

Operations	Projects
A comprehensive audit 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: 2024 | Currency: Ghana Cedi (GHS)

Base Version

	2024	2025	2026	2027
00502001 - Central Government Audits	72,068,672	72,068,672	72,068,672	72,068,672
21 - Compensation of Employees [GFS]	56,314,356	56,314,356	56,314,356	56,314,356
22 - Use of Goods and Services	15,754,316	15,754,316	15,754,316	15,754,316



BUDGET SUB-PROGRAMME

SUMMARY OF PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.2: Educational Institutions and District Assemblies

(Southern Zone)

1. Budget Sub-Programme Objectives

- To collate draft reports into Auditor-General's report from Districts in the Ashanti, Volta, Greater Accra, Eastern, Central, Western and Western North Regions 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), Colleges of Educations, Pre-tertiary Educational Institutions and Traditional Councils.
- To review interim audit reports issued by Regional and District Audits and advise the relevant audit entities on significant issues in the report.

2. Budget Sub-Programme Description

Audit staff in all 7 Regions and 59 Districts audit the Assemblies' financial statements which comprise IGF, DDF, Traditional Councils, DACF and other Statutory Funds. Recommendations are given on 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.

The source of funding is mainly from GoG but in a few instances, some donor partners assist the Service in carrying out this mandate.

The district offices are constrained with vehicles which limits the extent of monitoring and movement to audit trekking locations, especially during the rainy season and in "hard to reach" areas.



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2022 are actual annual performance, whilst the data for 2023 are actual performance as of the end of September. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2024	Projections		
		2022		2023			Indicative Year 2025	Indicative Year 2026	Indicative Year 2027
		Target	Actual	Target	Actual as at Sept.				
Ashanti Region									
Audit of MMDAs	Number of Management letters issued	43	43	43	43	43	43	43	43
Audit of MDAs	Number of Management letters issued	608	343	676	581	704	704	704	704
Audit of Pre-Tertiary Institutions	Number of Management letters issued	147	147	156	133	166	166	166	166
Audit of Traditional Council	Number of Management letters issued	22	7	25	8	23	23	23	23
Volta Region									
Audit of MMDAs	Number of Management letters issued	16	16	18	18	18	18	18	18
Audit of MDAs	Number of Management letters issued	232	275	277	358	304	304	304	304
Audit of Pre-Tertiary Institutions	Number of Management letters issued	89	89	89	60	97	97	97	97
Audit of Traditional Council	Number of Management letters issued	-	-	10	2	10	10	10	10
Greater Accra Region									
Audit of MMDAs	Number of Management letters issued	29	29	29	29	29	29	29	29
Audit of MDAs	Number of Management letters issued	217	154	201	215	206	206	206	206
Audit of Pre-Tertiary Institutions	Number of Management letters issued	58	58	58	58	54	54	54	54
Audit of Traditional Council	Number of Management letters issued	9	-	5	4	6	6	6	6
Eastern Region									
Audit of MMDAs	Number of Management letters issued	33	33	33	50	33	33	33	33
Audit of MDAs	Number of Management letters issued	595	650	653	670	645	645	645	645
Audit of Pre-Tertiary Institutions	Number of Management letters issued	122	119	124	124	127	127	127	127
Audit of Traditional Council	Number of Management letters issued	8	11	12	8	12	12	12	12
Central Region									



Main Output	Output Indicator	Past years				Budget Year 2024	Projections		
		2022		2023			Indicative Year 2025	Indicative Year 2026	Indicative Year 2027
		Target	Actual	Target	Actual as at Sept.				
Audit of MMDAs	Number of Management letters issued	22	22	22	22		22	22	22
Audit of MDAs	Number of Management letters issued	200	285	375	409	402	402	402	402
Audit of Pre-Tertiary Institutions	Number of Management letters issued	128	128	95	97	95	95	95	95
Audit of Traditional Council	Number of Management letters issued	5	17	24	10	28	28	28	28
Western Region									
Audit of MMDAs	Number of Management letters issued	14	14	14	14	14	14	14	14
Audit of MDAs	Number of Management letters issued	115	310	346	275	333	333	333	333
Audit of Pre-Tertiary Institutions	Number of Management letters issued	52	52	52	54	53	53	53	53
Audit of Traditional Council	Number of Management letters issued	16	13	16	12	17	17	17	17
Western North Region									
Audit of MMDAs	Number of Management letters issued	9	9	9	9	9	9	9	9
Audit of MDAs	Number of Management letters issued	105	294	167	200	218	218	218	218
Audit of Pre-Tertiary Institutions	Number of Management letters issued	19	24	23	24	24	24	24	24
Audit of Traditional Council	Number of Management letters issued	5	5	6	3	7	7	7	7



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: 2024 | Currency: Ghana Cedi (GHS)

Base Version

	2024	2025	2026	2027
00502002 - Local Government Audits	231,071,408	231,071,408	231,071,408	231,071,408
21 - Compensation of Employees [GFS]	215,660,096	215,660,096	215,660,096	215,660,096
22 - Use of Goods and Services	14,823,132	14,823,132	14,823,132	14,823,132
27 - Social benefits [GFS]	588,180	588,180	588,180	588,180



BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.2: Educational Institutions and District Assemblies (Northern Zone)

1. Budget Sub-Programme Objectives

- To collate draft reports into the Auditor-General's report from the Districts in the Bono, Bono East, Ahafo, Oti, Upper West, Upper East, Northern, North East and Savanna Regions 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), Colleges of Educations, Pre-tertiary Educational Institutions and Traditional Councils.
- To review interim audit reports issued by Regional and District Audits and advise the relevant audit entities on significant issues in the report.

2. Budget Sub-Programme Description

Audit staff in all 9 Regions and 37 Districts audit the Assemblies' financial statements which comprise IGF, DDF, Traditional Councils, DACF and other Statutory Funds. Recommendations are given on 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.

The source of funding is mainly from GoG but in a few instances, some donor partners assist the Service in carrying out this mandate.

The district offices are constrained with vehicles which limits the extent of monitoring and movement to audit trekking locations, especially during the rainy season and in "hard to reach" areas.



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2022 are actual annual performance, whilst the data for 2023 are actual performance as of the end of September. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2024	Projections		
		2022		2023			Indicative Year 2025	Indicative Year 2026	Indicative Year 2027
		Target	Actual	Target	Actual as at Sept.				
Ahafo Region									
Audit of MMDAs	Number of Management letters issued	6	6	6	6	6	6	6	6
Audit of MDAs	Number of Management letters issued	95	103	132	104	122	122	122	122
Audit of Pre-Tertiary Institutions	Number of Management letters issued	27	27	27	27	27	27	27	27
Audit of Traditional Council	Number of Management letters issued	13	9	13	5	13	13	13	13
Bono Region									
Audit of MMDAs	Number of Management letters issued	11	11	12	12	12	12	12	12
Audit of MDAs	Number of Management letters issued	275	238	282	199	267	267	267	267
Audit of Pre-Tertiary Institutions	Number of Management letters issued	48	48	47	47	48	48	48	48
Audit of Traditional Council	Number of Management letters issued	11	5	15	0	10	10	10	10
Bono East Region									
Audit of MMDAs	Number of Management letters issued	11	11	11	11	11	11	11	11
Audit of MDAs	Number of Management letters issued	220	110	267	209	261	261	261	261
Audit of Pre-Tertiary Institutions	Number of Management letters issued	35	35	36	32	37	37	37	37
Audit of Traditional Council	Number of Management letters issued	10	11	8	2	7	7	7	7
Oti Region									
Audit of MMDAs	Number of Management letters issued	9	9	9	9	9	9	9	9
Audit of MDAs	Number of Management letters issued	87	132	90	97	152	152	152	152
Audit of Pre-Tertiary Institutions	Number of Management letters issued	22	20	19	30	23	23	23	23
Audit of Traditional Council	Number of Management letters issued	1	1	2	1	3	3	3	3
Upper West Region									
Audit of MMDAs	Number of Management	11	11	11	11	11	11	11	11



Main Output	Output Indicator	Past years				Budget Year 2024	Projections		
		2022		2023			Indicative Year 2025	Indicative Year 2026	Indicative Year 2027
		Target	Actual	Target	Actual as at Sept.				
	letters issued								
Audit of MDAs	Number of Management letters issued	150	182	203	163	211	211	211	211
Audit of Pre-Tertiary Institutions	Number of Management letters issued	48	54	47	47	47	47	47	47
Audit of Traditional Council	Number of Management letters issued	10	12	15	6	12	12	12	12
Upper East Region									
Audit of MMDAs	Number of Management letters issued	15	15	15	15	15	15	15	15
Audit of MDAs	Number of Management letters issued	240	300	293	459	279	279	279	279
Audit of Pre-Tertiary Institutions	Number of Management letters issued	50	50	50	44	48	48	48	48
Audit of Traditional Council	Number of Management letters issued	12	13	17	21	18	18	18	18
Northern Region									
Audit of MMDAs	Number of Management letters issued	18	18	18	18	18	18	18	18
Audit of MDAs	Number of Management letters issued	375	300	411	158	381	381	381	381
Audit of Pre-Tertiary Institutions	Number of Management letters issued	47	47	47	47	49	49	49	49
Audit of Traditional Council	Number of Management letters issued	2	2	3	1	2	2	2	2
North East Region									
Audit of MMDAs	Number of Management letters issued	3	3	4	3	3	3	3	3
Audit of MDAs	Number of Management letters issued	43	59	57	33	60	60	60	60
Audit of Pre-Tertiary Institutions	Number of Management letters issued	11	11	11	11	11	11	11	11
Audit of Traditional Council	Number of Management letters issued	1	1	1	1	2	2	2	2
Savanah Region									
Audit of MMDAs	Number of Management letters issued	8	8	8	6	8	8	8	8
Audit of MDAs	Number of Management letters issued	133	130	139	126	146	146	146	146
Audit of Pre-Tertiary Institutions	Number of Management letters issued	16	16	21	16	18	18	18	18
Audit of Traditional Council	Number of Management letters issued	2	2	3	2	2	2	2	2



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: 2024 | Currency: Ghana Cedi (GHS)

Base Version

	2024	2025	2026	2027
00502003 - Educational Institutions Audits	114,688,450	114,688,450	114,688,450	114,688,450
21 - Compensation of Employees [GFS]	104,004,063	104,004,063	104,004,063	104,004,063
22 - Use of Goods and Services	10,362,637	10,362,637	10,362,637	10,362,637
27 - Social benefits [GFS]	321,750	321,750	321,750	321,750



BUDGET SUB-PROGRAMME

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.3: COMMERCIAL AUDIT

1. Budget Sub-Programme Objectives

- To audit State Owned Enterprises, Public Boards and Corporations, the Foreign Exchange Receipts and Payments of the Bank of Ghana, Universities, Other Tertiary Institutions, 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 conduct the following operations:

- Financial audits of sub-vented organizations including Universities and Other 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 management reports to the audit entities.
- The review of audit reports submitted to the Auditor-General by contracted audit firms:
and
- Issue draft notes on management reports to the Auditor General.



3. Budget Sub-Programme Results Statement

The table below indicates the main outputs, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2022 are actual annual performance, whilst the data for 2023 are actual performance as of the end of September. The projections are the Service's estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2024	Projections		
		2022		2023			Indicative Year 2025	Indicative Year 2026	Indicative Year 2027
		Target	Actual	Target	Actual as at Sept.				
Draft management reports issued by Direct Audit	Number of draft reports issued	52	91	88	33	88	88	88	88
Review of audited financial statements by the Review Audit	Number of financial statements reviewed	65	65	86	65	65	65	65	65
Draft report for AG's Report on Bank of Ghana Forex Receipts and Payments	Draft Reports submitted by	May 31	May 31	May 31	May 31	May 31	May 31	May 31	May 31
Draft report for AG's Report from Direct Audit	Draft Reports submitted 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 and other Statutory Institutions	
Half-yearly report on Bank of Ghana Statements of Foreign Exchange Receipts and Payments as of 30 June and 31 December	
Review of financial statements submitted by 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: 2024 | **Currency:** Ghana Cedi (GHS)

Base Version

	2024	2025	2026	2027
00502004 - Commercial Audits	22,635,033	22,635,033	22,635,033	22,635,033
21 - Compensation of Employees [GFS]	21,563,087	21,563,087	21,563,087	21,563,087
22 - Use of Goods and Services	1,018,846	1,018,846	1,018,846	1,018,846
27 - Social benefits [GFS]	53,100	53,100	53,100	53,100



BUDGET SUB-PROGRAMME

PROGRAMME 2: AUDIT OPERATIONS

SUB-PROGRAMME 2.4: PERFORMANCE AND SPECIAL AUDITS

1. Budget Sub-Programme Objective

To ensure improved utilization of public resources.

2. Budget Sub-Programme Description

The Performance Audit Unit (PAU) and I.T Audit Unit conduct the operations of this sub-program. The PAU 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 Unit also audits to determine whether public resources have been used to ensure that planned impacts and outcomes of programmes and activities have been achieved.

The IT Audit Unit of the Department conducts systems audits 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, indicators, and projections by which the Service measures the performance of this sub-programme. The data for 2022 are actual annual performance, whilst the data for 2023 are actual performance as of the end of September. The projections are the Service’s estimate of future performance.

Main Output	Output Indicator	Past years				Budget Year 2024	Projections		
		2022		2023			Indicative Year 2025	Indicative Year 2026	Indicative Year 2027
		Target	Actual	Target	Actual as at Sept.				
Issuance of Performance Audit reports	Number of reports issued	6	4	8	9	7	7	7	7
I.T audit reports issued	Number of reports issued	10	2	10	2	6	6	6	6



PART D: PUBLIC INVESTMENT PLAN (PIP) FOR ON-GOING PROJECTS FOR THE MTEF

(2024-2027) – GOG (Details of Government on-going Projects)

MDA: Audit Service Funding Source: GoG Budget Ceiling							2024 Ceiling	2025 Ceiling	2026 Ceiling	2027 Ceiling
							Allotment Based on MTEF (2024 – 2027)			
#	Code	Contract	% Work Done	Total Contract Sum	Actual Payment to date	Outstanding Balance	2024	2025	2026	2027
1	0110001	Const. of Regional Office Block at Tamale	88%	7,308,992.46	1,984,534.68	5,324,457.78	4,324,457.58	1,000,000.00		
2	0111001	Const. of Regional Office Block at Kumasi	98%	13,134,111.93	9,629,328.18	3,504,783.75	3,504,783.42	-		
3	0116001	Const. of 16 Dist. and 3 Regional Offices for the Audit Service	93%	105,423,569.39	67,282,374.17	38,141,195.22	-	-		



2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 005 - Audit Service

Funding: All Source of Funding

Year: 2024 | Currency: Ghana Cedi (GHS)

Base Version

	2024	2025	2026	2027
00502005 - Special Audits	20,852,604	20,852,604	20,852,604	20,852,604
21 - Compensation of Employees [GFS]	19,544,108	19,544,108	19,544,108	19,544,108
22 - Use of Goods and Services	1,249,496	1,249,496	1,249,496	1,249,496
27 - Social benefits [GFS]	59,000	59,000	59,000	59,000



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 005 - Audit Service
 Year: 2024 | Currency: Ghana Cedi (GHS)
 Base Version

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	Capex	Total	Compensation of employees	Goods and Services	Capex	Total	Statutory	ABFA	Others	Goods and Services	Capex	Total	
0050404002 - Ashanti	48,588,863	3,259,183		51,848,046											51,848,046
0050404003 - Volta	21,956,307	2,025,060		23,981,367											23,981,367
0050404004 - Greater Accra	33,135,811	1,552,908		34,688,719											34,688,719
0050404005 - Eastern	44,316,245	2,710,978		47,027,223											47,027,223
0050404006 - Central	34,543,144	2,217,413		36,760,557											36,760,557
0050404007 - Western	20,358,040	1,956,201		22,314,241											22,314,241
0050404008 - Western North	9,711,145	1,101,069		10,812,214											10,812,214
00505 - Performance & Special Audit	19,544,108	1,308,496		20,852,604											20,852,604
0050501 - Special Funds	19,544,108	1,308,496		20,852,604											20,852,604
0050501001 - Special Funds-Special Funds Office	19,544,108	1,308,496		20,852,604											20,852,604

PUBLIC INVESTMENT PLAN (PIP) FOR THE MTEF (2024-2027)

MDA: Audit Service
 Funding Source: GOG
 Budget Ceiling:

	23,069,141.00	25,376,055.10	29,182,463.37	36,769,903.84
	2024 Ceiling	2025 Ceiling	2026 Ceiling	2027 Ceiling
Allotment Based on the MTEF (2024-2027)				

#	Code	Project	2024	2025	2026	2027
1	0111001	Const. of Regional Office Block at Kumasi	3,504,783.75	-	-	-
2	0110001	Const. of Regional Office Block at Tamale	4,324,457.25	1,000,000.53	-	-

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.