

DWAP BUDGET REQUIREMENT

- 1 STATIONERY**
- 2 NIGHT ALL'CE**
- 3 TRANSPORT ALL'CE**
- 4 HOTEL ACCOMMODATION**
- 5 ADMINISTRATIVE EXPENSES**
- 6 SUPERVISOR'S ALLOWANCE**
- 7 HIRING OF TRANSPORT**
- 8 HIRE OF VENUE**
- 9 RUNNING COST**
- 10 MAINTENANCE COST**
- 11 CONTINGENCIES**

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	ITEM 2	ITEM 3	ITEM 4	TOTAL	total / 3
	0.56	0.32	0.36	1.24	0.41
GOG gran	8,230,864.00	484,850.00	2,334,500.00	11,050,214.00	
	4,604,827.11	155,393.24	850,109.83		

GOVERNMENT OF GHANA - CEILINGS

<u>YEAR</u>	<u>AMOUNT GH¢</u>	
2009	14,618,319.00	
2010	15,724,693.00	
2011	16,972,869.00	
	47,315,881.00	
	127,000,000.00	79,684,119.00
		62.74
		37.26

AUDIT SERVICE
BUDGET FOR THE AUDIT OF DISTRICT ASSEMBLIES - DANIDA SUPPORT

001 OBJECTIVE:

002 OUTPUT:

003 ACTIVITY:

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL	GOG FUNDS	DIFF
01	Operational Expenses	GH¢	GH¢	GH¢	GH¢	& ISSUE - GH¢	GH¢	GH¢	2009	
										-
####	Audit Guidelines	72,361.81	24,120.60	6,030.15	6,030.15	6,030.15	6,030.15	120,603.02	-	120,603.02
####	Training materials	146,592.92	48,864.31	12,216.08	12,216.08	-	24,432.15	244,321.53	43,316.50	201,005.03
####	Logistics	41,100.90	82,201.81	41,100.90	68,501.51	27,400.60	13,700.30	274,006.03	32,800.00	241,206.03
####	Transportation	36,847.95	110,543.86	24,565.30	24,565.30	24,565.30	24,565.30	245,653.02	125,050.00	120,603.02
####	Hire of Venue	140,363.32	12,760.30	38,280.90	25,520.60	12,760.30	25,520.60	255,206.03	5,740.00	249,466.03
####	Hire of transport	25,620.60	51,241.21	25,620.60	42,701.01	17,080.40	8,540.20	170,804.02	4,100.00	166,704.02
####	Printing & Photocopy	46,888.51	84,399.31	9,377.70	37,510.80	4,688.85	4,688.85	187,554.02	10,967.50	176,586.52
####	Hotel Accommodation	82,121.61	205,304.02	41,060.80	20,530.40	20,530.40	41,060.80	410,608.04	36,490.00	374,118.04
####	Stationery	25,890.45	51,780.91	25,890.45	43,150.76	17,260.30	8,630.15	172,603.02	21,320.00	151,283.02
####	Overtime	57,421.11	10,440.20	15,660.30	10,440.20	2,610.05	7,830.15	104,402.01	9,840.00	94,562.01
####	Administrative Expenses	627,463.26	1,129,433.86	250,985.30	250,985.30	125,492.65	125,492.65	2,509,853.03	946,627.68	1,563,225.35
####	Supervision / Facilitators Allowan	13,060.30	156,723.62	13,060.30	26,120.60	13,060.30	39,180.90	261,206.03	8,200.00	253,006.03
	Sub Total	1,315,732.74	1,967,814.00	503,848.81	568,272.71	271,479.32	329,672.22	4,956,819.80	1,344,532.68	3,612,287.12
02	Overheads	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
####	Accountable Imprest	46,580.00	46,580.00	34,935.00	34,935.00	34,935.00	34,935.00	232,900.00	175,900.01	56,999.99
####	Secretarial & Support	66,301.51	33,150.75	11,050.25	88,402.01	11,050.25	11,050.25	221,005.03	8,200.00	212,805.03
####	Insurance	21,652.95	79,394.16	21,652.95	7,217.65	7,217.65	7,217.65	144,353.02	9,737.50	134,615.52
####	First Aid	7,230.15	26,510.56	7,230.15	2,410.05	2,410.05	2,410.05	48,201.01	3,280.00	44,921.01
####	Refreshment	22,600.50	13,560.30	22,600.50	13,560.30	13,560.30	4,520.10	90,402.01	4,100.00	86,302.01
####	Mtce of Vehicle	23,580.40	129,692.21	47,160.80	11,790.20	11,790.20	11,790.20	235,804.02	30,750.00	205,054.02
####	Running cost	47,037.15	172,469.56	62,716.20	7,839.53	7,839.53	15,679.05	313,581.01	29,673.75	283,907.26
####	Refund of Medical	28,080.00	102,960.00	28,080.00	9,360.00	9,360.00	9,360.00	187,200.00	76,752.00	110,448.00
####	Contingency	29,054.33	87,162.98	29,054.33	19,369.55	9,684.78	19,369.55	193,695.50	71,173.95	122,521.55
####	Financial Charges	4,740.10	18,960.40	7,110.15	7,110.15	4,740.10	4,740.10	47,401.01	2,952.00	44,449.01
####	Computer & Accessories	200,000.00	800,000.00	300,000.00	300,000.00	200,000.00	200,000.00	2,000,000.00	32,800.00	1,967,200.00
	Sub Total	296,857.10	710,440.92	271,590.34	201,994.44	112,587.86	121,071.96	3,714,542.61	403,243.20	3,311,299.41
	Grand Total	1,612,589.83	2,678,254.92	775,439.15	770,267.16	384,067.17	450,744.18	8,671,362.41	1,747,775.88	6,923,586.53

BUDGET SECTION

AUDIT SERVICE -**LOGISTICAL REQUIREMENTS FOR COST CENTRE 03**

No.	DESCRIPTION OF ITEMS	2009			2010			2011		
		Replacement	Supplement	Allocation	Replacement	Supplement	Allocation	Replacement	Supplement	Allocation
1	Desktop Computer	80	30	90	70	30	100	50	40	60
2	Laptop Computer	50	60	90	50	50	100	30	60	60
3	Printers	50	50	100	60	60	80	30	70	50
4	Pen drive	50	50	100	40	80	80	50	50	50
5	Photocopier machine	45	60	95	45	60	95	50	50	50
6	UPS	80	30	90	70	30	100	50	40	60
7	Swivel Chairs	20	60	120	20	60	120	50	50	50
8	Staple machine	-	-	-	-	-	-	-	-	-
9	File cabinets	30	50	120	30	50	120	20	30	100
10	A4 papers (boxes)	-	-	250	-	-	260	-	-	280

BUDGET SECTION

NOTES

Replacement - more than 5 years and should be replaced.

Supplement - Not adequate and required to be added to.

Allocation - Not having and should be provided.

Logistics - Office facilities, supplies & accessories, Spare parts, Computers & accessories

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	IFICATION & IS	OTHERS	TOTAL
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Audit Guidelines	0.60	0.20	0.05	0.05	0.05	0.05	0.05	1.00
Training materials / Allowa	0.60	0.20	0.05	0.05	-	0.10		1.00
Logistics	0.15	0.30	0.15	0.25	0.10	0.05		1.00
Transportation	0.15	0.45	0.10	0.10	0.10	0.10		1.00
Out of Station	0.20	0.50	0.10	0.05	0.05	0.10		1.00
Per diem	0.10	0.60	0.15	0.05	0.05	0.05		1.00
Hire of Venue	0.55	0.05	0.15	0.10	0.05	0.10		1.00
Hire of transport	0.15	0.30	0.15	0.25	0.10	0.05		1.00
Printing & Photocopy	0.25	0.45	0.05	0.20	0.03	0.03		1.00
Hotel Accommodation	0.20	0.50	0.10	0.05	0.05	0.10		1.00
Stationery	0.15	0.30	0.15	0.25	0.10	0.05		1.00
Night Allowance	0.20	0.50	0.10	0.05	0.05	0.10		1.00
Overtime	0.55	0.10	0.15	0.10	0.03	0.08		1.00
Supervision / Facilitators A	0.05	0.60	0.05	0.10	0.05	0.15		1.00

Sub Total

Accountable Imprest	0.20	0.20	0.15	0.15	0.15	0.15	1.00
Secretarial Work	0.30	0.15	0.05	0.40	0.05	0.05	1.00
Insurance	0.15	0.55	0.15	0.05	0.05	0.05	1.00
First Aid	0.15	0.55	0.15	0.05	0.05	0.05	1.00
Refreshment	0.25	0.15	0.25	0.15	0.15	0.05	1.00
Mtce of Vehicle	0.10	0.55	0.20	0.05	0.05	0.05	1.00
Running cost	0.15	0.55	0.20	0.03	0.03	0.05	1.00
Refund of Medical	0.15	0.55	0.15	0.05	0.05	0.05	1.00
Staff Welfare Expenses	0.15	0.55	0.15	0.05	0.05	0.05	1.00
Publication / Printed mater	0.15	0.55	0.15	0.05	0.05	0.05	1.00
Administrative Expenses	0.25	0.45	0.10	0.10	0.05	0.05	1.00
Contingency	0.15	0.45	0.15	0.10	0.05	0.10	1.00
Financial Charges	0.10	0.40	0.15	0.15	0.10	0.10	1.00
Computer & Accessories	0.10	0.40	0.15	0.15	0.10	0.10	1.00

14000	112500	555750	682250
		1447800	
		56000	
		88200	
		16800	
		2277050	

Audit Guidelines = learning & teaching materials under item 3.
Training materials / Allowance
Secretarial Work

AUDIT SERVICE
BUDGET FOR AUDIT OF DISTRICT ASSEMBLIES

OVERHEAD COST

GH¢
#REF!

PER DIEM
DRIVERS

HUMAN RESOURCES COST

TYPE	NO	GH¢	GH¢	% COST	TOTAL COST GH¢	No. of Days
DRIVERS	12.00	30.00	360.00	#REF!	10,800.00	30
SUPERVISORS	20.00	60.00	1,200.00	#REF!	36,000.00	30
FIELD OFFICERS	775.00	50.00	38,750.00	#REF!	1,162,500.00	30

AVE. UNIT COST /STAFF [GH¢] **#REF!**

DISTRICT ASSEMBLY	NO	WEIGHT	T. WHT	UNIT COST	TOTAL COST GH¢
METROPOLITAN	5	2	10.00	77,596.08	387,980.42
SUB.METRO	28	1	28.00	38,798.04	1,086,345.18
MUNICIPAL	39	1.5	58.50	58,197.06	2,269,685.46
DISTRICTS	127	1	127.00	38,798.04	4,927,351.35
	199	5.5	223.50		8,671,362.41

UNIT COST/ASSEMBLY/DAY FOR 2008 [GH¢] **38,798.04**

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900

836,617.68

AUDIT SERVICE

BUDGET FOR THE AUDIT OF DISTRICT ASSEMBLIES - DANIDA

001 OBJECTIVE: Capacity building of Ghana Audit Service in relation to Performance Audit.

002 OUTPUTS : Annual audits performed by staff in the Districts

Regularly and improved performance audit.

Improved accountability and financial management in the Districts.

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL
01	Operational Expenses	GH¢	GH¢	GH¢	GH¢	& ISSUE - GH¢	GH¢	GH¢
50101	Audit Guidelines & Manuals	23,517.59	7,839.20	1,959.80	1,959.80	1,959.80	1,959.80	39,195.98
50102	Training materials	39,195.98	13,065.33	3,266.33	3,266.33	-	6,532.66	65,326.63
50103	Logistics	11,758.79	23,517.59	11,758.79	19,597.99	7,839.20	3,919.60	78,391.96
50104	Transportation	5,879.40	17,638.19	3,919.60	3,919.60	3,919.60	3,919.60	39,195.98
50107	Hire of Venue	43,115.58	3,919.60	11,758.79	7,839.20	3,919.60	7,839.20	78,391.96
50108	Hire of transport	7,839.20	15,678.39	7,839.20	13,065.33	5,226.13	2,613.07	52,261.31
50109	Printing & Photocopy	13,065.33	23,517.59	2,613.07	10,452.26	1,306.53	1,306.53	52,261.31
50110	Hotel Accommodation	20,904.52	52,261.31	10,452.26	5,226.13	5,226.13	10,452.26	104,522.61
50111	Stationery	5,879.40	11,758.79	5,879.40	9,798.99	3,919.60	1,959.80	39,195.98
50113	Advertisement & Publicity	14,371.86	2,613.07	3,919.60	2,613.07	653.27	1,959.80	26,130.65
50114	Administrative Expenses	16,331.66	29,396.98	6,532.66	6,532.66	3,266.33	3,266.33	65,326.63
50220	Publication / Printed materials	1,959.80	7,185.93	1,959.80	653.27	653.27	653.27	13,065.33
50115	Supervision / Facilitators Consultancy	43,115.58	7,839.20	11,758.79	7,839.20	1,959.80	5,879.40	78,391.96
	Sub Total	246,934.67	216,231.16	83,618.09	92,763.82	39,849.25	52,261.31	731,658.29
02	Overheads	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
50211	Accountable Imprest	5,226.13	5,226.13	3,919.60	3,919.60	3,919.60	3,919.60	26,130.65
50212	Secretarial / Support Duties	19,597.99	9,798.99	3,266.33	26,130.65	3,266.33	3,266.33	65,326.63
50213	Insurance	5,879.40	21,557.79	5,879.40	1,959.80	1,959.80	1,959.80	39,195.98
50214	First Aid	1,959.80	7,185.93	1,959.80	653.27	653.27	653.27	13,065.33
50215	Refreshment	6,532.66	3,919.60	6,532.66	3,919.60	3,919.60	1,306.53	26,130.65
50216	Mtce of Vehicle	5,226.13	28,743.72	10,452.26	2,613.07	2,613.07	2,613.07	52,261.31
50217	Running cost	11,758.79	43,115.58	15,678.39	1,959.80	1,959.80	3,919.60	78,391.96
50218	Library & Subscription	3,919.60	14,371.86	3,919.60	1,306.53	1,306.53	1,306.53	26,130.65
50219	Mtce of Office building	5,879.40	21,557.79	5,879.40	1,959.80	1,959.80	1,959.80	39,195.98
50221	Contingency	979.90	2,939.70	979.90	653.27	326.63	653.27	6,532.66
50222	Financial Charges	1,306.53	5,226.13	1,959.80	1,959.80	1,306.53	1,306.53	13,065.33

50223	Computer & Accessories	23,517.59	70,552.76	23,517.59	15,678.39	7,839.20	15,678.39	156,783.92
50224	Repair of Office Machinery	2,613.07	10,452.26	3,919.60	3,919.60	2,613.07	2,613.07	26,130.65
	Sub Total	94,396.98	244,648.24	87,864.32	66,633.17	33,643.22	41,155.78	568,341.71
	Grand Total	341,331.66	460,879.40	171,482.41	159,396.98	73,492.46	93,417.09	#####

BUDGET DOCUMENT

OBJECTIVE: Capacity building of Ghana Audit Service in relation to Performance Audit.

OUTPUTS :

- 1 **Annual audits performed by staff in the Districts**
- 2 **Regularly and improved performance audit.**
- 3 **Improved accountability and financial management in the Districts.**

SUMMARY OF BUDGET BY TYPE OF ACTIVITY - 2009

CODE	TYPE OF ACTIVITY	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL
1.1	Training of staff in the Districts	85,332.91	115,219.85	42,870.60	39,849.25	18,373.12	23,354.27	325,000.00
1.2	Prod. of Guidelines and Manuals	51,199.75	69,131.91	25,722.36	23,909.55	11,023.87	14,012.56	195,000.00
2.1	Training in Perf. Audit.	136,532.66	184,351.76	68,592.96	63,758.79	29,396.98	37,366.83	520,000.00
2.2	Update of Guidelines	17,066.58	23,043.97	8,574.12	7,969.85	3,674.62	4,670.85	65,000.00
3.1	Training district accounting staff	51,199.75	69,131.91	25,722.36	23,909.55	11,023.87	14,012.56	195,000.00
	TOTAL	341,331.66	460,879.40	171,482.41	159,396.98	73,492.46	93,417.09	1,300,000.00

1.1 Training of staff in the Districts	25%	25%	25%	25%	25%	25%
1.2 Prod. of Guidelines and Manuals	15%	15%	15%	15%	15%	15%
2.1 Training in Perf. Audit.	40%	40%	40%	40%	40%	40%
2.2 Update of Guidelines	5%	5%	5%	5%	5%	5%
3.1 Training district accounting staff	15%	15%	15%	15%	15%	15%
Total	100%	100%	100%	100%	100%	100%

PLANNING	341,331.66
EXECUTION	460,879.40
MONITORING	171,482.41
REPORTING	159,396.98
CERTIFICATION	73,492.46
OTHERS	93,417.09

1,300,000.00

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TYPE OF EXPENDITURE

Audit Guidelines & Manuals	39,195.98
Training materials	65,326.63
Logistics	78,391.96
Transportation	39,195.98
Hire of Venue	78,391.96
Hire of transport	52,261.31
Printing & Photocopy	52,261.31
Hotel Accommodation	104,522.61
Stationery	39,195.98
Overtime	26,130.65

Administrative Expenses	65,326.63
Publication / Printed materials	13,065.33
Supervision / Facilitators Consultancy	78,391.96
Accountable Imprest	26,130.65
Secretarial / Support Duties	65,326.63
Insurance	39,195.98
First Aid	13,065.33
Refreshment	26,130.65
Mtce of Vehicle	52,261.31
Running cost	78,391.96
Refund of Medical Expenses	26,130.65
Mtce of Office building	39,195.98
Contingency	6,532.66
Financial Charges	13,065.33
Computer & Accessories	156,783.92
Repair of Office Machinery	26,130.65
	1,300,000.00

TOTAL

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	RTIFICATION & IS	OTHERS
	Audit Guidelines & Manuals	0.60	0.20	0.05	0.05	0.05	0.05
	Training materials	0.60	0.20	0.05	0.05	-	0.10

1.00

1.00

Logistics	0.15	0.30	0.15	0.25	0.10	0.05	1.00
Transportation	0.15	0.45	0.10	0.10	0.10	0.10	1.00
Hire of Venue	0.20	0.50	0.10	0.05	0.05	0.10	1.00
Hire of transport	0.10	0.60	0.15	0.05	0.05	0.05	1.00
Printing & Photocopy	0.55	0.05	0.15	0.10	0.05	0.10	1.00
Hotel Accommodation	0.15	0.30	0.15	0.25	0.10	0.05	1.00
Stationery	0.25	0.45	0.05	0.20	0.03	0.03	1.00
Overtime	0.20	0.50	0.10	0.05	0.05	0.10	1.00
Administrative Expenses	0.15	0.30	0.15	0.25	0.10	0.05	1.00
Publication / Printed materials	0.20	0.50	0.10	0.05	0.05	0.10	1.00
Supervision / Facilitators Consultancy	0.55	0.10	0.15	0.10	0.03	0.08	1.00
Accountable Imprest	0.20	0.20	0.15	0.15	0.15	0.15	1.00
Secretarial / Support Duties	0.30	0.15	0.05	0.40	0.05	0.05	1.00
Insurance	0.15	0.55	0.15	0.05	0.05	0.05	1.00
First Aid	0.15	0.55	0.15	0.05	0.05	0.05	1.00
Refreshment	0.25	0.15	0.25	0.15	0.15	0.05	1.00
Mtce of Vehicle	0.10	0.55	0.20	0.05	0.05	0.05	1.00
Running cost	0.15	0.55	0.20	0.03	0.03	0.05	1.00
Refund of Medical Expenses	0.15	0.55	0.15	0.05	0.05	0.05	1.00
Mtce of Office building	0.15	0.55	0.15	0.05	0.05	0.05	1.00
Contingency	0.15	0.55	0.15	0.05	0.05	0.05	1.00
Financial Charges	0.25	0.45	0.10	0.10	0.05	0.05	1.00
Computer & Accessories	0.15	0.45	0.15	0.10	0.05	0.10	1.00
Repair of Office Machinery	0.10	0.40	0.15	0.15	0.10	0.10	1.00
sub total							

14000	112500	555750	682250
		1447800	
		56000	
		88200	
		16800	
		2277050	

Audit Guidelines = learning & teaching materials under item 3.

Training materials / Allowance

Secretarial Work

AUDIT SERVICE
BUDGET FOR AUDIT OF DISTRICT ASSEMBLIES

	1,300,000.00	
	GOG FUNDS 2009	DIFF
	-	39,195.98
	26,783.92	38,542.71
	32,140.70	46,251.26
	16,070.35	23,125.63
	32,140.70	46,251.26
	21,427.14	30,834.17
	21,427.14	30,834.17
	42,854.27	61,668.34
	16,070.35	23,125.63
	10,713.57	15,417.09
	26,783.92	38,542.71
	5,356.78	7,708.54
	32,140.70	46,251.26
	283,909.55	447,748.74
	GH¢	GH¢
	10,713.57	15,417.09
	26,783.92	38,542.71
	16,070.35	23,125.63
	5,356.78	7,708.54
	10,713.57	15,417.09
	21,427.14	30,834.17
	32,140.70	46,251.26
	10,713.57	15,417.09
	16,070.35	23,125.63
	2,678.39	3,854.27
	5,356.78	7,708.54

DIFF OVERHEAD COST

DRIVERS

GH¢
#REF!

HUMAN RESOURCES COST

TYPE	NO	GH¢	GH¢	% COST	TOTAL COST GH¢	No. of Days
DRIVERS	12.00	30.00	360.00	#REF!	10,800.00	30
SUPERVISORS	20.00	60.00	1,200.00	#REF!	36,000.00	30
FIELD OFFICERS	775.00	50.00	38,750.00	#REF!	1,162,500.00	30

AVE. UNIT COST /STAFF [GH¢] #REF!

DISTRICT ASSEMBLY	NO	WEIGHT	T. WHT	UNIT COST	TOTAL COST GH¢
METROPOLITAN	5	2	10.00	11,633.11	58,165.55
SUB.METRO	28	1	28.00	5,816.55	162,863.53
MUNICIPAL	39	1.5	58.50	8,724.83	340,268.46
DISTRICTS	127	1	127.00	5,816.55	738,702.46
	199	5.5	223.50		1,300,000.00

UNIT COST/ASSEMBLY/DAY FOR 2008 [GH] 5,816.55

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	64,281.41	92,502.51
	222,306.53	346,035.18
	506,216.08	793,783.92

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3.85

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2	4
3	3
4	2
5	1

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1.00

0.67
0.22 1.11 year 1
0.89 year 2

1.3 #####
0.89 #####
0.67 #####
 #####

[illegible]

AUDIT SERVICE
BUDGET FOR THE AUDIT OF DISTRICT ASSEMBLIES - DANIDA

001 OBJECTIVE: Timely and Comprehensive annual audits of all district assemblies

002 OUTPUTS : Annual audits performed by staff in the Districts

Regularly and improved performance audit.

Improved accountability and financial management in the Districts.

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL
01	Operational Expenses	GH¢	GH¢	GH¢	GH¢	& ISSUE - GH¢	GH¢	GH¢
50101	Audit Guidelines & Manuals	16,100.50	5,366.83	1,341.71	1,341.71	1,341.71	1,341.71	26,834.17
50102	Training materials	26,834.17	8,944.72	2,236.18	2,236.18	-	4,472.36	44,723.62
50103	Logistics	8,050.25	16,100.50	8,050.25	13,417.09	5,366.83	2,683.42	53,668.34
50104	Transportation	4,025.13	12,075.38	2,683.42	2,683.42	2,683.42	2,683.42	26,834.17
50107	Hire of Venue	29,517.59	2,683.42	8,050.25	5,366.83	2,683.42	5,366.83	53,668.34
50108	Hire of transport	5,366.83	10,733.67	5,366.83	8,944.72	3,577.89	1,788.94	35,778.89
50109	Printing & Photocopy	8,944.72	16,100.50	1,788.94	7,155.78	894.47	894.47	35,778.89
50110	Hotel Accommodation	14,311.56	35,778.89	7,155.78	3,577.89	3,577.89	7,155.78	71,557.79
50111	Stationery	4,025.13	8,050.25	4,025.13	6,708.54	2,683.42	1,341.71	26,834.17
50113	Overtime	9,839.20	1,788.94	2,683.42	1,788.94	447.24	1,341.71	17,889.45
50114	Administrative Expenses	11,180.90	20,125.63	4,472.36	4,472.36	2,236.18	2,236.18	44,723.62
50220	Publication / Printed materials	1,341.71	4,919.60	1,341.71	447.24	447.24	447.24	8,944.72
50115	Supervision / Facilitators Consultancy	29,517.59	5,366.83	8,050.25	5,366.83	1,341.71	4,025.13	53,668.34
	Sub Total	169,055.28	148,035.18	57,246.23	63,507.54	27,281.41	35,778.89	500,904.52
02	Overheads	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
50211	Accountable Imprest	3,577.89	3,577.89	2,683.42	2,683.42	2,683.42	2,683.42	17,889.45
50212	Secretarial / Support Duties	13,417.09	6,708.54	2,236.18	17,889.45	2,236.18	2,236.18	44,723.62
50213	Insurance	4,025.13	14,758.79	4,025.13	1,341.71	1,341.71	1,341.71	26,834.17
50214	First Aid	1,341.71	4,919.60	1,341.71	447.24	447.24	447.24	8,944.72
50215	Refreshment	4,472.36	2,683.42	4,472.36	2,683.42	2,683.42	894.47	17,889.45
50216	Mtce of Vehicle	3,577.89	19,678.39	7,155.78	1,788.94	1,788.94	1,788.94	35,778.89
50217	Running cost	8,050.25	29,517.59	10,733.67	1,341.71	1,341.71	2,683.42	53,668.34
50218	Refund of Medical Expenses	2,683.42	9,839.20	2,683.42	894.47	894.47	894.47	17,889.45
50219	Mtce of Office building	4,025.13	14,758.79	4,025.13	1,341.71	1,341.71	1,341.71	26,834.17
50221	Contingency	670.85	2,012.56	670.85	447.24	223.62	447.24	4,472.36
50222	Financial Charges	894.47	3,577.89	1,341.71	1,341.71	894.47	894.47	8,944.72
50223	Computer & Accessories	16,100.50	48,301.51	16,100.50	10,733.67	5,366.83	10,733.67	107,336.68
50224	Repair of Office Machinery	1,788.94	7,155.78	2,683.42	2,683.42	1,788.94	1,788.94	17,889.45
	Sub Total	64,625.63	167,489.95	60,153.27	45,618.09	23,032.66	28,175.88	389,095.48
	Grand Total	233,680.90	315,525.13	117,399.50	109,125.63	50,314.07	63,954.77	890,000.00

OBJECTIVE: Timely and Comprehensive annual audits of all district assemblies

OUTPUTS :

- 1 Annual audits performed by staff in the Districts
- 2 Regularly and improved performance audit.
- 3 Improved accountability and financial management in the Districts.

SUMMARY OF BUDGET BY TYPE OF ACTIVITY - 2010

CODE	TYPE OF ACTIVITY	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL
1.1	Training of staff in the Districts	58,420.23	78,881.28	29,349.87	27,281.41	12,578.52	15,988.69	222,500.00
1.2	Prod. of Guidelines and Manuals	35,052.14	47,328.77	17,609.92	16,368.84	7,547.11	9,593.22	133,500.00
2.1	Training in Perf. Audit.	93,472.36	126,210.05	46,959.80	43,650.25	20,125.63	25,581.91	356,000.00
2.2	Update of Guidelines	11,684.05	15,776.26	5,869.97	5,456.28	2,515.70	3,197.74	44,500.00
3.1	Training district accounting staff	35,052.14	47,328.77	17,609.92	16,368.84	7,547.11	9,593.22	133,500.00
	Total	233,680.90	315,525.13	117,399.50	109,125.63	50,314.07	63,954.77	890,000.00

1.1 Training of staff in the Districts	25%	25%	25%	25%	25%	25%
1.2 Prod. of Guidelines and Manuals	15%	15%	15%	15%	15%	15%
2.1 Training in Perf. Audit.	40%	40%	40%	40%	40%	40%
2.2 Update of Guidelines	5%	5%	5%	5%	5%	5%
3.1 Training district accounting staff	15%	15%	15%	15%	15%	15%
Total	100%	100%	100%	100%	100%	100%

PLANNING	233,680.90
EXECUTION	315,525.13
MONITORING	117,399.50
REPORTING	109,125.63
CERTIFICATION	50,314.07
OTHERS	63,954.77
	890,000.00

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TYPE OF EXPENDITURE

Audit Guidelines & Manuals	26,834.17
Training materials	44,723.62
Logistics	53,668.34
Transportation	26,834.17
Hire of Venue	53,668.34
Hire of transport	35,778.89
Printing & Photocopy	35,778.89
Hotel Accommodation	71,557.79
Stationery	26,834.17
Overtime	17,889.45
Administrative Expenses	44,723.62
Publication / Printed materials	8,944.72
Supervision / Facilitators Consultancy	53,668.34

Accountable Imprest	17,889.45
Secretarial / Support Duties	44,723.62
Insurance	26,834.17
First Aid	8,944.72
Refreshment	17,889.45
Mtce of Vehicle	35,778.89
Running cost	53,668.34
Refund of Medical Expenses	17,889.45
Mtce of Office building	26,834.17
Contingency	4,472.36
Financial Charges	8,944.72
Computer & Accessories	107,336.68
Repair of Office Machinery	17,889.45

890,000.00

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	TIFICATION & IS	OTHERS	TOTAL
	Audit Guidelines & Manuals	0.60	0.20	0.05	0.05	0.05	0.05	0.03
	Training materials	0.60	0.20	0.05	0.05	-	0.10	0.05
	Logistics	0.15	0.30	0.15	0.25	0.10	0.05	0.06
	Transportation	0.15	0.45	0.10	0.10	0.10	0.10	0.03
	Hire of Venue	0.20	0.50	0.10	0.05	0.05	0.10	0.06
	Hire of transport	0.10	0.60	0.15	0.05	0.05	0.05	0.04
	Printing & Photocopy	0.55	0.05	0.15	0.10	0.05	0.10	0.04
	Hotel Accommodation	0.15	0.30	0.15	0.25	0.10	0.05	0.08
	Stationery	0.25	0.45	0.05	0.20	0.03	0.03	0.03
	Overtime	0.20	0.50	0.10	0.05	0.05	0.10	0.02
	Administrative Expenses	0.15	0.30	0.15	0.25	0.10	0.05	0.05
	Publication / Printed materials	0.20	0.50	0.10	0.05	0.05	0.10	0.01
	Supervision / Facilitators Consultancy	0.55	0.10	0.15	0.10	0.03	0.08	0.06
	Accountable Imprest	0.20	0.20	0.15	0.15	0.15	0.15	0.02
	Secretarial / Support Duties	0.30	0.15	0.05	0.40	0.05	0.05	0.05
	Insurance	0.15	0.55	0.15	0.05	0.05	0.05	0.03
	First Aid	0.15	0.55	0.15	0.05	0.05	0.05	0.01
	Refreshment	0.25	0.15	0.25	0.15	0.15	0.05	0.02
	Mtce of Vehicle	0.10	0.55	0.20	0.05	0.05	0.05	0.04
	Running cost	0.15	0.55	0.20	0.03	0.03	0.05	0.06
	Refund of Medical Expenses	0.15	0.55	0.15	0.05	0.05	0.05	0.02
	Mtce of Office building	0.15	0.55	0.15	0.05	0.05	0.05	0.03
	Contingency	0.15	0.55	0.15	0.05	0.05	0.05	0.01
	Financial Charges	0.25	0.45	0.10	0.10	0.05	0.05	0.01
	Computer & Accessories	0.15	0.45	0.15	0.10	0.05	0.10	0.12
	Repair of Office Machinery	0.10	0.40	0.15	0.15	0.10	0.10	0.02
	sub total							1.00

14000

112500

555750
1447800
56000
88200

682250

16800
2277050

8

Audit Guidelines = learning & teaching materials under item 3.

Training materials / Allowance

Secretarial Work

AUDIT SERVICE
BUDGET FOR AUDIT OF DISTRICT ASSEMBLIES

	890,000.00	
	GOG FUNDS 2009	DIFF
		-
	-	26,834.17
	18,336.68	26,386.93
	22,004.02	31,664.32
	11,002.01	15,832.16
	22,004.02	31,664.32
	14,669.35	21,109.55
	14,669.35	21,109.55
	29,338.69	42,219.10
	11,002.01	15,832.16
	7,334.67	10,554.77
	18,336.68	26,386.93
	3,667.34	5,277.39
	22,004.02	31,664.32
	194,368.84	306,535.68
	GH¢	GH¢
	7,334.67	10,554.77
	18,336.68	26,386.93
	11,002.01	15,832.16
	3,667.34	5,277.39
	7,334.67	10,554.77
	14,669.35	21,109.55
	22,004.02	31,664.32
	7,334.67	10,554.77
	11,002.01	15,832.16
	1,833.67	2,638.69
	3,667.34	5,277.39
	44,008.04	63,328.64
	152,194.47	236,901.01
	346,563.32	543,436.68

DIFF OVERHEAD COST

0 PER DIEM
DRIVERS

GH¢
#REF!

HUMAN RESOURCES COST

TYPE	NO	GH¢	GH¢	% COST	TOTAL COST GH¢	No. of Days
DRIVERS	12.00	30.00	360.00	#REF!	10,800.00	30
SUPERVISORS	20.00	60.00	1,200.00	#REF!	36,000.00	30
FIELD OFFICERS	775.00	50.00	38,750.00	#REF!	1,162,500.00	30

AVE. UNIT COST /STAFF [GH¢] #REF!

DISTRICT ASSEMBL	NO	WEIGHT	T. WHT	UNIT COST	TOTAL COST GH¢
METROPOLITAN	5	2	10.00	7,964.21	39,821.03
SUB.METRO	28	1	28.00	3,982.10	111,498.88
MUNICIPAL	39	1.5	58.50	5,973.15	232,953.02
DISTRICTS	127	1	127.00	3,982.10	505,727.07
	199	5.5	223.50		890,000.00

UNIT COST/ASSEMBLY/DAY FOR 2008 [G 3,982.10

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[illegible]

AUDIT SERVICE

BUDGET FOR THE AUDIT OF DISTRICT ASSEMBLIES - DANIDA

001 OBJECTIVE: Audit coverage of all district under the DDF / FOAT Agreement, not only in regard to financial and compliance audit but also performance audits.

002 OUTPUTS : Annual audits performed by staff in the Districts
Regularly and improved performance audit.
Improved accountability and financial management in the Districts.

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL
01	Operational Expenses	US\$	US\$	US\$	US\$	& ISSUE - US\$	US\$	US\$
50101	Audit Guidelines & Manuals	12,120.60	4,040.20	1,010.05	1,010.05	1,010.05	1,010.05	20,201.01
50102	Training materials	20,201.01	6,733.67	1,683.42	1,683.42	-	3,366.83	33,668.34
50103	Logistics	6,060.30	12,120.60	6,060.30	10,100.50	4,040.20	2,020.10	40,402.01
50104	Transportation	3,030.15	9,090.45	2,020.10	2,020.10	2,020.10	2,020.10	20,201.01
50107	Hire of Venue	22,221.11	2,020.10	6,060.30	4,040.20	2,020.10	4,040.20	40,402.01
50108	Hire of transport	4,040.20	8,080.40	4,040.20	6,733.67	2,693.47	1,346.73	26,934.67
50109	Printing & Photocopy	6,733.67	12,120.60	1,346.73	5,386.93	673.37	673.37	26,934.67
50110	Hotel Accommodation	10,773.87	26,934.67	5,386.93	2,693.47	2,693.47	5,386.93	53,869.35
50111	Stationery	3,030.15	6,060.30	3,030.15	5,050.25	2,020.10	1,010.05	20,201.01
50113	Overtime	7,407.04	1,346.73	2,020.10	1,346.73	336.68	1,010.05	13,467.34
50114	Administrative Expenses	8,417.09	15,150.75	3,366.83	3,366.83	1,683.42	1,683.42	33,668.34
50220	Publication / Printed materials	1,010.05	3,703.52	1,010.05	336.68	336.68	336.68	6,733.67
50115	Supervision / Facilitators Consultancy	22,221.11	4,040.20	6,060.30	4,040.20	1,010.05	3,030.15	40,402.01
	Sub Total	127,266.33	111,442.21	43,095.48	47,809.05	20,537.69	26,934.67	377,085.43
02	Overheads	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
50211	Accountable Imprest	2,693.47	2,693.47	2,020.10	2,020.10	2,020.10	2,020.10	13,467.34
50212	Secretarial / Support Duties	10,100.50	5,050.25	1,683.42	13,467.34	1,683.42	1,683.42	33,668.34
50213	Insurance	3,030.15	11,110.55	3,030.15	1,010.05	1,010.05	1,010.05	20,201.01
50214	First Aid	1,010.05	3,703.52	1,010.05	336.68	336.68	336.68	6,733.67
50215	Refreshment	3,366.83	2,020.10	3,366.83	2,020.10	2,020.10	673.37	13,467.34
50216	Mtce of Vehicle	2,693.47	14,814.07	5,386.93	1,346.73	1,346.73	1,346.73	26,934.67
50217	Running cost	6,060.30	22,221.11	8,080.40	1,010.05	1,010.05	2,020.10	40,402.01
50218	Refund of Medical Expenses	2,020.10	7,407.04	2,020.10	673.37	673.37	673.37	13,467.34
50219	Mtce of Office building	3,030.15	11,110.55	3,030.15	1,010.05	1,010.05	1,010.05	20,201.01
50221	Contingency	505.03	1,515.08	505.03	336.68	168.34	336.68	3,366.83
50222	Financial Charges	673.37	2,693.47	1,010.05	1,010.05	673.37	673.37	6,733.67
50223	Computer & Accessories	12,120.60	36,361.81	12,120.60	8,080.40	4,040.20	8,080.40	80,804.02
50224	Repair of Office Machinery	1,346.73	5,386.93	2,020.10	2,020.10	1,346.73	1,346.73	13,467.34
	Sub Total	48,650.75	126,087.94	45,283.92	34,341.71	17,339.20	21,211.06	292,914.57
	Grand Total	175,917.09	237,530.15	88,379.40	82,150.75	37,876.88	48,145.73	670,000.00

OBJECTIVE: Audit coverage of all district under the DDF / FOAT Agreement, not only in regard to financial and compliance audit but also performance audits.

OUTPUTS :

- 1 Annual audits performed by staff in the Districts
- 2 Regularly and improved performance audit.
- 3 Improved accountability and financial management in the Districts.

SUMMARY OF BUDGET BY TYPE OF ACTIVITY - 2011

CODE	TYPE OF ACTIVITY	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL
1.1	Training of staff in the Districts	43,979.27	59,382.54	22,094.85	20,537.69	9,469.22	12,036.43	167,500.00
1.2	Prod. of Guidelines and Manuals	26,387.56	35,629.52	13,256.91	12,322.61	5,681.53	7,221.86	100,500.00
2.1	Training in Perf. Audit.	70,366.83	95,012.06	35,351.76	32,860.30	15,150.75	19,258.29	268,000.00
2.2	Update of Guidelines	8,795.85	11,876.51	4,418.97	4,107.54	1,893.84	2,407.29	33,500.00
3.1	Training district accounting staff	26,387.56	35,629.52	13,256.91	12,322.61	5,681.53	7,221.86	100,500.00
	Total	175,917.09	237,530.15	88,379.40	82,150.75	37,876.88	48,145.73	670,000.00

1.1 Training of staff in the Districts	25%	25%	25%	25%	25%	25%
1.2 Prod. of Guidelines and Manuals	15%	15%	15%	15%	15%	15%
2.1 Training in Perf. Audit.	40%	40%	40%	40%	40%	40%
2.2 Update of Guidelines	5%	5%	5%	5%	5%	5%
3.1 Training district accounting staff	15%	15%	15%	15%	15%	15%
Total	100%	100%	100%	100%	100%	100%

PLANNING	175,917.09
EXECUTION	237,530.15
MONITORING	88,379.40
REPORTING	82,150.75
CERTIFICATION	37,876.88
OTHERS	48,145.73

670,000.00

TYPE OF EXPENDITURE

Audit Guidelines & Manuals	20,201.01
Training materials	33,668.34
Logistics	40,402.01
Transportation	20,201.01
Hire of Venue	40,402.01
Hire of transport	26,934.67
Printing & Photocopy	26,934.67
Hotel Accommodation	53,869.35
Stationery	20,201.01
Overtime	13,467.34
Administrative Expenses	33,668.34
Publication / Printed materials	6,733.67
Supervision / Facilitators Consultancy	40,402.01

Accountable Imprest	13,467.34
Secretarial / Support Duties	33,668.34
Insurance	20,201.01
First Aid	6,733.67

Refreshment	13,467.34
Mtce of Vehicle	26,934.67
Running cost	40,402.01
Refund of Medical Expenses	13,467.34
Mtce of Office building	20,201.01
Contingency	3,366.83
Financial Charges	6,733.67
Computer & Accessories	80,804.02
Repair of Office Machinery	13,467.34

670,000.00

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	RTIFICATION & ISS	OTHERS	TOTAL
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Audit Guidelines & Manuals	0.60	0.20	0.05	0.05	0.05	0.05	0.05	0.03
Training materials	0.60	0.20	0.05	0.05	-	0.10	0.05	0.05
Logistics	0.15	0.30	0.15	0.25	0.10	0.05	0.06	0.06
Transportation	0.15	0.45	0.10	0.10	0.10	0.10	0.03	0.03
Hire of Venue	0.20	0.50	0.10	0.05	0.05	0.10	0.06	0.06
Hire of transport	0.10	0.60	0.15	0.05	0.05	0.05	0.04	0.04
Printing & Photocopy	0.55	0.05	0.15	0.10	0.05	0.10	0.04	0.04
Hotel Accommodation	0.15	0.30	0.15	0.25	0.10	0.05	0.08	0.08
Stationery	0.25	0.45	0.05	0.20	0.03	0.03	0.03	0.03
Overtime	0.20	0.50	0.10	0.05	0.05	0.10	0.02	0.02
Administrative Expenses	0.15	0.30	0.15	0.25	0.10	0.05	0.05	0.05
Publication / Printed materials	0.20	0.50	0.10	0.05	0.05	0.10	0.01	0.01
Supervision / Facilitators Consultancy	0.55	0.10	0.15	0.10	0.03	0.08	0.06	0.06
Accountable Imprest	0.20	0.20	0.15	0.15	0.15	0.15	0.02	0.02
Secretarial / Support Duties	0.30	0.15	0.05	0.40	0.05	0.05	0.05	0.05
Insurance	0.15	0.55	0.15	0.05	0.05	0.05	0.03	0.03
First Aid	0.15	0.55	0.15	0.05	0.05	0.05	0.01	0.01
Refreshment	0.25	0.15	0.25	0.15	0.15	0.05	0.02	0.02
Mtce of Vehicle	0.10	0.55	0.20	0.05	0.05	0.05	0.04	0.04
Running cost	0.15	0.55	0.20	0.03	0.03	0.05	0.06	0.06
Refund of Medical Expenses	0.15	0.55	0.15	0.05	0.05	0.05	0.02	0.02
Mtce of Office building	0.15	0.55	0.15	0.05	0.05	0.05	0.03	0.03
Contingency	0.15	0.55	0.15	0.05	0.05	0.05	0.01	0.01
Financial Charges	0.25	0.45	0.10	0.10	0.05	0.05	0.01	0.01
Computer & Accessories	0.15	0.45	0.15	0.10	0.05	0.10	0.12	0.12
Repair of Office Machinery	0.10	0.40	0.15	0.15	0.10	0.10	0.02	0.02
sub total								1.00

14000	112500	555750	682250
		1447800	
		56000	
		88200	
		16800	
		2277050	

8

Audit Guidelines = learning & teaching materials under item 3.
Training materials / Allowance
Secretarial Work

AUDIT SERVICE

670,000.00

GH¢
#REF!

HUMAN RESOURCES COST						
TYPE	NO	GH¢	GH¢	% COST	TOTAL COST GH¢	No. of Days
DRIVERS	12.00	30.00	360.00	#REF!	10,800.00	30
SUPERVISORS	20.00	60.00	1,200.00	#REF!	36,000.00	30
FIELD OFFICERS	775.00	50.00	38,750.00	#REF!	1,162,500.00	30

AVE. UNIT COST /STAFF [GH¢]		#REF!			
DISTRICT ASSEMBLY	NO	WEIGHT	T. WHT	UNIT COST	TOTAL COST GH¢
METROPOLITAN	5	2	10.00	5,995.53	29,977.63
SUB.METRO	28	1	28.00	2,997.76	83,937.36
MUNICIPAL	39	1.5	58.50	4,496.64	175,369.13
DISTRICTS	127	1	127.00	2,997.76	380,715.88
	199	5.5	223.50		670,000.00

UNIT COST/ASSEMBLY/DAY FOR 2008 [GH¢] 2,997.76

(630,000.00)

11,222.78

3.85

1	5
2	4
3	3
4	2
5	1
	15

39,195.98
65,326.63
78,391.96
39,195.98
78,391.96
52,261.31
52,261.31
104,522.61
39,195.98
26,130.65
65,326.63
13,065.33
78,391.96
26,130.65
65,326.63
39,195.98
13,065.33
26,130.65
52,261.31
78,391.96
26,130.65
39,195.98
6,532.66
13,065.33
156,783.92
26,130.65
#####

0.67
0.22 1.11 year 1
0.89 year 2

1.3	#####
0.89	890,000.00
0.67	670,000.00
	#####

[illegible]

AUDIT SERVICE

BUDGET FOR THE AUDIT OF DISTRICT ASSEMBLIES - DANIDA

001 OBJECTIVE: Audit coverage of all district under the DDF / FOAT Agreement, not only in regard to financial and compliance audit but also performance audits.

002 OUTPUTS : Annual audits performed by staff in the Districts
Regularly and improved performance audit.

Improved accountability and financial management in the Districts.

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL
01	Operational Expenses	GH¢	GH¢	GH¢	GH¢	& ISSUE - GH¢	GH¢	GH¢
50101	Audit Guidelines & Manuals	12,120.60	4,040.20	1,010.05	1,010.05	1,010.05	1,010.05	20,201.01
50102	Training materials	20,201.01	6,733.67	1,683.42	1,683.42	-	3,366.83	33,668.34
50103	Logistics	6,060.30	12,120.60	6,060.30	10,100.50	4,040.20	2,020.10	40,402.01
50104	Transportation	3,030.15	9,090.45	2,020.10	2,020.10	2,020.10	2,020.10	20,201.01
50107	Hire of Venue	22,221.11	2,020.10	6,060.30	4,040.20	2,020.10	4,040.20	40,402.01
50108	Hire of transport	4,040.20	8,080.40	4,040.20	6,733.67	2,693.47	1,346.73	26,934.67
50109	Printing & Photocopy	6,733.67	12,120.60	1,346.73	5,386.93	673.37	673.37	26,934.67
50110	Hotel Accommodation	10,773.87	26,934.67	5,386.93	2,693.47	2,693.47	5,386.93	53,869.35
50111	Stationery	3,030.15	6,060.30	3,030.15	5,050.25	2,020.10	1,010.05	20,201.01
50113	Overtime	7,407.04	1,346.73	2,020.10	1,346.73	336.68	1,010.05	13,467.34
50114	Administrative Expenses	8,417.09	15,150.75	3,366.83	3,366.83	1,683.42	1,683.42	33,668.34
50220	Publication / Printed materials	1,010.05	3,703.52	1,010.05	336.68	336.68	336.68	6,733.67
50115	Supervision / Facilitators Consultancy	22,221.11	4,040.20	6,060.30	4,040.20	1,010.05	3,030.15	40,402.01
	Sub Total	127,266.33	111,442.21	43,095.48	47,809.05	20,537.69	26,934.67	377,085.43
02	Overheads	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
50211	Accountable Imprest	2,693.47	2,693.47	2,020.10	2,020.10	2,020.10	2,020.10	13,467.34
50212	Secretarial / Support Duties	10,100.50	5,050.25	1,683.42	13,467.34	1,683.42	1,683.42	33,668.34
50213	Insurance	3,030.15	11,110.55	3,030.15	1,010.05	1,010.05	1,010.05	20,201.01
50214	First Aid	1,010.05	3,703.52	1,010.05	336.68	336.68	336.68	6,733.67
50215	Refreshment	3,366.83	2,020.10	3,366.83	2,020.10	2,020.10	673.37	13,467.34
50216	Mtce of Vehicle	2,693.47	14,814.07	5,386.93	1,346.73	1,346.73	1,346.73	26,934.67
50217	Running cost	6,060.30	22,221.11	8,080.40	1,010.05	1,010.05	2,020.10	40,402.01
50218	Refund of Medical Expenses	2,020.10	7,407.04	2,020.10	673.37	673.37	673.37	13,467.34
50219	Mtce of Office building	3,030.15	11,110.55	3,030.15	1,010.05	1,010.05	1,010.05	20,201.01
50221	Contingency	505.03	1,515.08	505.03	336.68	168.34	336.68	3,366.83
50222	Financial Charges	673.37	2,693.47	1,010.05	1,010.05	673.37	673.37	6,733.67

50223	Computer & Accessories	12,120.60	36,361.81	12,120.60	8,080.40	4,040.20	8,080.40	80,804.02
50224	Repair of Office Machinery	1,346.73	5,386.93	2,020.10	2,020.10	1,346.73	1,346.73	13,467.34
	Sub Total	48,650.75	126,087.94	45,283.92	34,341.71	17,339.20	21,211.06	292,914.57
	Grand Total	175,917.09	237,530.15	88,379.40	82,150.75	37,876.88	48,145.73	670,000.00

BUDGET DOCUMENT

OBJECTIVE: Audit coverage of all district under the DDF / FOAT Agreement, not only in regard to financial and compliance audit but also performance audits.

OUTPUTS :

- 1 Annual audits performed by staff in the Districts
- 2 Regularly and improved performance audit.
- 3 Improved accountability and financial management in the Districts.

SUMMARY OF BUDGET BY TYPE OF ACTIVITY - 2012

CODE	TYPE OF ACTIVITY	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL
1.1	Training of staff in the Districts	43,979.27	59,382.54	22,094.85	20,537.69	9,469.22	12,036.43	167,500.00
1.2	Prod. of Guidelines and Manual	26,387.56	35,629.52	13,256.91	12,322.61	5,681.53	7,221.86	100,500.00
2.1	Training in Perf. Audit.	70,366.83	95,012.06	35,351.76	32,860.30	15,150.75	19,258.29	268,000.00
2.2	Update of Guidelines	8,795.85	11,876.51	4,418.97	4,107.54	1,893.84	2,407.29	33,500.00
3.1	Training district accounting staff	26,387.56	35,629.52	13,256.91	12,322.61	5,681.53	7,221.86	100,500.00
	Total	175,917.09	237,530.15	88,379.40	82,150.75	37,876.88	48,145.73	670,000.00

1.1 Training of staff in the Districts	25%	25%	25%	25%	25%	25%
1.2 Prod. of Guidelines and Manual	15%	15%	15%	15%	15%	15%
2.1 Training in Perf. Audit.	40%	40%	40%	40%	40%	40%
2.2 Update of Guidelines	5%	5%	5%	5%	5%	5%
3.1 Training district accounting staff	15%	15%	15%	15%	15%	15%

Total100%100%100%100%100%100%

PLANNING	175,917.09
EXECUTION	237,530.15
MONITORING	88,379.40
REPORTING	82,150.75
CERTIFICATION	37,876.88
OTHERS	48,145.73

670,000.00

TYPE OF EXPENDITURE

Audit Guidelines & Manuals	20,201.01
Training materials	33,668.34
Logistics	40,402.01
Transportation	20,201.01
Hire of Venue	40,402.01
Hire of transport	26,934.67
Printing & Photocopy	26,934.67
Hotel Accommodation	53,869.35
Stationery	20,201.01
Overtime	13,467.34
Administrative Expenses	33,668.34
Publication / Printed materials	6,733.67
Supervision / Facilitators Consultancy	40,402.01

Accountable Imprest	13,467.34
Secretarial / Support Duties	33,668.34
Insurance	20,201.01
First Aid	6,733.67
Refreshment	13,467.34
Mtce of Vehicle	26,934.67
Running cost	40,402.01
Refund of Medical Expenses	13,467.34
Mtce of Office building	20,201.01
Contingency	3,366.83
Financial Charges	6,733.67
Computer & Accessories	80,804.02
Repair of Office Machinery	13,467.34

670,000.00

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	RTIFICATION & ISS	OTHERS	TOTAL
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Audit Guidelines & Manuals	0.60	0.20	0.05	0.05	0.05	0.05	0.05	0.03
Training materials	0.60	0.20	0.05	0.05	-	0.10		0.05
Logistics	0.15	0.30	0.15	0.25	0.10	0.05		0.06
Transportation	0.15	0.45	0.10	0.10	0.10	0.10		0.03
Hire of Venue	0.20	0.50	0.10	0.05	0.05	0.10		0.06
Hire of transport	0.10	0.60	0.15	0.05	0.05	0.05		0.04
Printing & Photocopy	0.55	0.05	0.15	0.10	0.05	0.10		0.04
Hotel Accommodation	0.15	0.30	0.15	0.25	0.10	0.05		0.08
Stationery	0.25	0.45	0.05	0.20	0.03	0.03		0.03
Overtime	0.20	0.50	0.10	0.05	0.05	0.10		0.02
Administrative Expenses	0.15	0.30	0.15	0.25	0.10	0.05		0.05
Publication / Printed materials	0.20	0.50	0.10	0.05	0.05	0.10		0.01
Supervision / Facilitators Consultancy	0.55	0.10	0.15	0.10	0.03	0.08		0.06
Accountable Imprest	0.20	0.20	0.15	0.15	0.15	0.15		0.02
Secretarial / Support Duties	0.30	0.15	0.05	0.40	0.05	0.05		0.05
Insurance	0.15	0.55	0.15	0.05	0.05	0.05		0.03
First Aid	0.15	0.55	0.15	0.05	0.05	0.05		0.01
Refreshment	0.25	0.15	0.25	0.15	0.15	0.05		0.02
Mtce of Vehicle	0.10	0.55	0.20	0.05	0.05	0.05		0.04
Running cost	0.15	0.55	0.20	0.03	0.03	0.05		0.06
Refund of Medical Expenses	0.15	0.55	0.15	0.05	0.05	0.05		0.02
Mtce of Office building	0.15	0.55	0.15	0.05	0.05	0.05		0.03
Contingency	0.15	0.55	0.15	0.05	0.05	0.05		0.01
Financial Charges	0.25	0.45	0.10	0.10	0.05	0.05		0.01
Computer & Accessories	0.15	0.45	0.15	0.10	0.05	0.10		0.12
Repair of Office Machinery	0.10	0.40	0.15	0.15	0.10	0.10		0.02
sub total								1.00

14000

112500

555750
1447800
56000
88200

682250

16800
2277050

8

Audit Guidelines = learning & teaching materials under item 3.
Training materials / Allowance
Secretarial Work

AUDIT SERVICE
BUDGET FOR AUDIT OF DISTRICT ASSEMBLIES

		670,000.00
	GOG FUNDS 2009	DIFF
	-	20,201.01
	13,804.02	19,864.32
	16,564.82	23,837.19
	8,282.41	11,918.59
	16,564.82	23,837.19
	11,043.22	15,891.46
	11,043.22	15,891.46
	22,086.43	31,782.91
	8,282.41	11,918.59
	5,521.61	7,945.73
	13,804.02	19,864.32
	2,760.80	3,972.86
	16,564.82	23,837.19
	146,322.61	230,762.81
	GH¢	GH¢
	5,521.61	7,945.73
	13,804.02	19,864.32
	8,282.41	11,918.59
	2,760.80	3,972.86
	5,521.61	7,945.73
	11,043.22	15,891.46
	16,564.82	23,837.19
	5,521.61	7,945.73
	8,282.41	11,918.59
	1,380.40	1,986.43
	2,760.80	3,972.86

DIFF OVERHEAD COST

DRIVERS

GH¢
#REF!

HUMAN RESOURCES COST

TYPE	NO	GH¢	GH¢	% COST	TOTAL COST GH¢	No. of Days
DRIVERS	12.00	30.00	360.00	#REF!	10,800.00	30
SUPERVISORS	20.00	60.00	1,200.00	#REF!	36,000.00	30
FIELD OFFICERS	775.00	50.00	38,750.00	#REF!	1,162,500.00	30

AVE. UNIT COST /STAFF [GH¢] #REF!

DISTRICT ASSEMBLY	NO	WEIGHT	T. WHT	UNIT COST	TOTAL COST GH¢
METROPOLITAN	5	2	10.00	5,995.53	29,977.63
SUB.METRO	28	1	28.00	2,997.76	83,937.36
MUNICIPAL	39	1.5	58.50	4,496.64	175,369.13
DISTRICTS	127	1	127.00	2,997.76	380,715.88
	199	5.5	223.50		670,000.00

UNIT COST/ASSEMBLY/DAY FOR 2008 [GH¢] 2,997.76

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| | 33,129.65 | 47,674.37 |

	114,573.37	178,341.21
	260,895.98	409,104.02

(630,000.00)

11,222.78

3.85

1 5
2 4
3 3
4 2
5 1

15

39,195.98

65,326.63

78,391.96

39,195.98

78,391.96

52,261.31

52,261.31

104,522.61

39,195.98

26,130.65

65,326.63

13,065.33

78,391.96

26,130.65

65,326.63

39,195.98

13,065.33

26,130.65

52,261.31

78,391.96

26,130.65

39,195.98

6,532.66

13,065.33

156,783.92

26,130.65

1,300,000.00

0.67

0.22

0.89 year 2

1.11 year 1

1.3 #####

0.89 #####

0.67 #####

#####

[illegible]

AUDIT SERVICE

BUDGET FOR THE AUDIT OF DISTRICT ASSEMBLIES - DANIDA

OBJECTIVE: Audit coverage of all district under the DDF / FOAT Agreement, not only in regard to financial and compliance audit but also performance audits.

OUTPUTS : Annual audits performed by staff in the Districts

Regularly and improved performance audit.

Improved accountability and financial management in the Districts.

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL
01	Operational Expenses	GH¢	GH¢	GH¢	GH¢	& ISSUE - GH¢	GH¢	GH¢
50101	Audit Guidelines & Manuals	8,502.51	2,834.17	708.54	708.54	708.54	708.54	14,170.85
50102	Training materials	14,170.85	4,723.62	1,180.90	1,180.90	-	2,361.81	23,618.09
50103	Logistics	4,251.26	8,502.51	4,251.26	7,085.43	2,834.17	1,417.09	28,341.71
50104	Transportation	2,125.63	6,376.88	1,417.09	1,417.09	1,417.09	1,417.09	14,170.85
50107	Hire of Venue	15,587.94	1,417.09	4,251.26	2,834.17	1,417.09	2,834.17	28,341.71
50108	Hire of transport	2,834.17	5,668.34	2,834.17	4,723.62	1,889.45	944.72	18,894.47
50109	Printing & Photocopy	4,723.62	8,502.51	944.72	3,778.89	472.36	472.36	18,894.47
50110	Hotel Accommodation	7,557.79	18,894.47	3,778.89	1,889.45	1,889.45	3,778.89	37,788.94
50111	Stationery	2,125.63	4,251.26	2,125.63	3,542.71	1,417.09	708.54	14,170.85
50113	Overtime	5,195.98	944.72	1,417.09	944.72	236.18	708.54	9,447.24
50114	Administrative Expenses	5,904.52	10,628.14	2,361.81	2,361.81	1,180.90	1,180.90	23,618.09
50220	Publication / Printed materials	708.54	2,597.99	708.54	236.18	236.18	236.18	4,723.62
50115	Supervision / Facilitators Consultancy	15,587.94	2,834.17	4,251.26	2,834.17	708.54	2,125.63	28,341.71
	Sub Total	89,276.38	78,175.88	30,231.16	33,537.69	14,407.04	18,894.47	264,522.61
02	Overheads	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
50211	Accountable Imprest	1,889.45	1,889.45	1,417.09	1,417.09	1,417.09	1,417.09	9,447.24
50212	Secretarial / Support Duties	7,085.43	3,542.71	1,180.90	9,447.24	1,180.90	1,180.90	23,618.09
50213	Insurance	2,125.63	7,793.97	2,125.63	708.54	708.54	708.54	14,170.85
50214	First Aid	708.54	2,597.99	708.54	236.18	236.18	236.18	4,723.62
50215	Refreshment	2,361.81	1,417.09	2,361.81	1,417.09	1,417.09	472.36	9,447.24
50216	Mtce of Vehicle	1,889.45	10,391.96	3,778.89	944.72	944.72	944.72	18,894.47
50217	Running cost	4,251.26	15,587.94	5,668.34	708.54	708.54	1,417.09	28,341.71
50218	Refund of Medical Expenses	1,417.09	5,195.98	1,417.09	472.36	472.36	472.36	9,447.24
50219	Mtce of Office building	2,125.63	7,793.97	2,125.63	708.54	708.54	708.54	14,170.85
50221	Contingency	354.27	1,062.81	354.27	236.18	118.09	236.18	2,361.81
50222	Financial Charges	472.36	1,889.45	708.54	708.54	472.36	472.36	4,723.62
50223	Computer & Accessories	8,502.51	25,507.54	8,502.51	5,668.34	2,834.17	5,668.34	56,683.42
50224	Repair of Office Machinery	944.72	3,778.89	1,417.09	1,417.09	944.72	944.72	9,447.24
	Sub Total	34,128.14	88,449.75	31,766.33	24,090.45	12,163.32	14,879.40	205,477.39
	Grand Total	123,404.52	166,625.63	61,997.49	57,628.14	26,570.35	33,773.87	470,000.00

OBJECTIVE: Audit coverage of all district under the DDF / FOAT Agreement, not only in regard to financial and compliance audit but also performance audits.

OUTPUTS :

- 1 Annual audits performed by staff in the Districts
- 2 Regularly and improved performance audit.
- 3 Improved accountability and financial management in the Districts.

SUMMARY OF BUDGET BY TYPE OF ACTIVITY - 2013

CODE	TYPE OF ACTIVITY	PLANNING	EXECUTION	MONITORING	REPORTING	CERTIFICATION	OTHERS	TOTAL
1.1	Training of staff in the Districts	30,851.13	41,656.41	15,499.37	14,407.04	6,642.59	8,443.47	117,500.00
1.2	Prod. of Guidelines and Manuals	18,510.68	24,993.84	9,299.62	8,644.22	3,985.55	5,066.08	70,500.00
2.1	Training in Perf. Audit.	49,361.81	66,650.25	24,798.99	23,051.26	10,628.14	13,509.55	188,000.00
2.2	Update of Guidelines	6,170.23	8,331.28	3,099.87	2,881.41	1,328.52	1,688.69	23,500.00
3.1	Training district accounting staff	18,510.68	24,993.84	9,299.62	8,644.22	3,985.55	5,066.08	70,500.00
	Total	123,404.52	166,625.63	61,997.49	57,628.14	26,570.35	33,773.87	470,000.00

1.1 Training of staff in the Districts	25%	25%	25%	25%	25%	25%
1.2 Prod. of Guidelines and Manuals	15%	15%	15%	15%	15%	15%
2.1 Training in Perf. Audit.	40%	40%	40%	40%	40%	40%
2.2 Update of Guidelines	5%	5%	5%	5%	5%	5%
3.1 Training district accounting staff	15%	15%	15%	15%	15%	15%
Total	100%	100%	100%	100%	100%	100%

PLANNING	123,404.52
EXECUTION	166,625.63
MONITORING	61,997.49
REPORTING	57,628.14
CERTIFICATION	26,570.35
OTHERS	33,773.87
	470,000.00

TYPE OF EXPENDITURE

Audit Guidelines & Manuals	14,170.85
Training materials	23,618.09
Logistics	28,341.71
Transportation	14,170.85
Hire of Venue	28,341.71
Hire of transport	18,894.47
Printing & Photocopy	18,894.47
Hotel Accommodation	37,788.94
Stationery	14,170.85
Overtime	9,447.24
Administrative Expenses	23,618.09
Publication / Printed materials	4,723.62
Supervision / Facilitators Consultancy	28,341.71
Accountable Imprest	9,447.24
Secretarial / Support Duties	23,618.09
Insurance	14,170.85
First Aid	4,723.62
Refreshment	9,447.24
Mtce of Vehicle	18,894.47
Running cost	28,341.71
Refund of Medical Expenses	9,447.24
Mtce of Office building	14,170.85
Contingency	2,361.81
Financial Charges	4,723.62
Computer & Accessories	56,683.42
Repair of Office Machinery	9,447.24

470,000.00

CODE	TYPE OF EXPENDITURE	PLANNING	EXECUTION	MONITORING	REPORTING	RTIFICATION & ISS	OTHERS	TOTAL
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Audit Guidelines & Manuals	0.60	0.20	0.05	0.05	0.05	0.05	0.05	0.03
Training materials	0.60	0.20	0.05	0.05	-	0.10	0.05	0.05
Logistics	0.15	0.30	0.15	0.25	0.10	0.05	0.06	0.06
Transportation	0.15	0.45	0.10	0.10	0.10	0.10	0.03	0.03

Hire of Venue	0.20	0.50	0.10	0.05	0.05	0.10	0.06
Hire of transport	0.10	0.60	0.15	0.05	0.05	0.05	0.04
Printing & Photocopy	0.55	0.05	0.15	0.10	0.05	0.10	0.04
Hotel Accommodation	0.15	0.30	0.15	0.25	0.10	0.05	0.08
Stationery	0.25	0.45	0.05	0.20	0.03	0.03	0.03
Overtime	0.20	0.50	0.10	0.05	0.05	0.10	0.02
Administrative Expenses	0.15	0.30	0.15	0.25	0.10	0.05	0.05
Publication / Printed materials	0.20	0.50	0.10	0.05	0.05	0.10	0.01
Supervision / Facilitators Consultancy	0.55	0.10	0.15	0.10	0.03	0.08	0.06
Accountable Imprest	0.20	0.20	0.15	0.15	0.15	0.15	0.02
Secretarial / Support Duties	0.30	0.15	0.05	0.40	0.05	0.05	0.05
Insurance	0.15	0.55	0.15	0.05	0.05	0.05	0.03
First Aid	0.15	0.55	0.15	0.05	0.05	0.05	0.01
Refreshment	0.25	0.15	0.25	0.15	0.15	0.05	0.02
Mtce of Vehicle	0.10	0.55	0.20	0.05	0.05	0.05	0.04
Running cost	0.15	0.55	0.20	0.03	0.03	0.05	0.06
Refund of Medical Expenses	0.15	0.55	0.15	0.05	0.05	0.05	0.02
Mtce of Office building	0.15	0.55	0.15	0.05	0.05	0.05	0.03
Contingency	0.15	0.55	0.15	0.05	0.05	0.05	0.01
Financial Charges	0.25	0.45	0.10	0.10	0.05	0.05	0.01
Computer & Accessories	0.15	0.45	0.15	0.10	0.05	0.10	0.12
Repair of Office Machinery	0.10	0.40	0.15	0.15	0.10	0.10	0.02
sub total							1.00

14000	112500	555750	682250
		1447800	
		56000	
		88200	
		16800	
		2277050	

Audit Guidelines = learning & teaching materials under item 3.

Training materials / Allowance

Secretarial Work

AUDIT SERVICE
BUDGET FOR AUDIT OF DISTRICT ASSEMBLIES

		470,000.00
	GOG FUNDS 2009	DIFF
	-	14,170.85
	9,683.42	13,934.67
	11,620.10	16,721.61
	5,810.05	8,360.80
	11,620.10	16,721.61
	7,746.73	11,147.74
	7,746.73	11,147.74
	15,493.47	22,295.48
	5,810.05	8,360.80
	3,873.37	5,573.87
	9,683.42	13,934.67
	1,936.68	2,786.93
	11,620.10	16,721.61
	102,644.22	161,878.39
	GH¢	GH¢
	3,873.37	5,573.87
	9,683.42	13,934.67
	5,810.05	8,360.80
	1,936.68	2,786.93
	3,873.37	5,573.87
	7,746.73	11,147.74
	11,620.10	16,721.61
	3,873.37	5,573.87
	5,810.05	8,360.80
	968.34	1,393.47
	1,936.68	2,786.93
	23,240.20	33,443.22
	80,372.36	125,105.03
	183,016.58	286,983.42

DIFF

OVERHEAD COST

DRIVERS

GH¢
#REF!

HUMAN RESOURCES COST

TYPE	NO	GH¢	GH¢	% COST	TOTAL COST GH¢	No. of Days
DRIVERS	12.00	30.00	360.00	#REF!	10,800.00	30
SUPERVISORS	20.00	60.00	1,200.00	#REF!	36,000.00	30
FIELD OFFICERS	775.00	50.00	38,750.00	#REF!	1,162,500.00	30

AVE. UNIT COST /STAFF [GH¢] #REF!

DISTRICT ASSEMBLY	NO	WEIGHT	T. WHT	UNIT COST	TOTAL COST GH¢
METROPOLITAN	5	2	10.00	4,205.82	21,029.08
SUB.METRO	28	1	28.00	2,102.91	58,881.43
MUNICIPAL	39	1.5	58.50	3,154.36	123,020.13
DISTRICTS	127	1	127.00	2,102.91	267,069.35
	199	5.5	223.50		470,000.00

UNIT COST/ASSEMBLY/DAY FOR 2008 [GH¢] 2,102.91

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(830,000.00)			1	5
			2	4
	7,872.70	3.85	3	3
			4	2
			5	1
				15
39,195.98				
65,326.63				
78,391.96				
39,195.98				

78,391.96
52,261.31
52,261.31
104,522.61
39,195.98
26,130.65
65,326.63
13,065.33
78,391.96
26,130.65
65,326.63
39,195.98
13,065.33
26,130.65
52,261.31
78,391.96
26,130.65
39,195.98
6,532.66
13,065.33
156,783.92
26,130.65
1,300,000.00

1.3 #####
0.89 #####
0.67 #####
#####

0.67
0.22 1.11 year 1
0.89 year 2

[illegible]

DANISH SUPPORT TO THE GHANA AUDIT SERVICE

SUMMARY OF EXPENDITURE BY ACTIVITIES

ACTIVITIES	2009 US\$	2010 US\$	2011 US\$	2012 US\$	2013 US\$	TOTAL US\$
PLANNING	341,331.66	233,680.90	175,917.09	175,917.09	123,404.52	1,050,251.26
EXECUTION	460,879.40	315,525.13	237,530.15	237,530.15	166,625.63	1,418,090.45
MONITORING	171,482.41	117,399.50	88,379.40	88,379.40	61,997.49	527,638.19
REPORTING	159,396.98	109,125.63	82,150.75	82,150.75	57,628.14	490,452.26
CERTIFICATION	73,492.46	50,314.07	37,876.88	37,876.88	26,570.35	226,130.65
OTHERS	93,417.09	63,954.77	48,145.73	48,145.73	33,773.87	287,437.19
TOTAL	1,300,000.00	890,000.00	670,000.00	670,000.00	470,000.00	4,000,000.00

DANISH SUPPORT TO THE GHANA AUDIT SERVICE
SUMMARY BY TYPE OF EXPENDITURE

TYPE OF EXPENDITURE	2009 US\$	2010 US\$	2011 US\$	2012 US\$	2013 US\$	TOTAL US\$
Audit Guidelines & Manuals	39,195.98	26,834.17	20,201.01	20,201.01	14,170.85	120,603.02
Training materials	65,326.63	44,723.62	33,668.34	33,668.34	23,618.09	201,005.03
Logistics	78,391.96	53,668.34	40,402.01	40,402.01	28,341.71	241,206.03
Transportation	39,195.98	26,834.17	20,201.01	20,201.01	14,170.85	120,603.02
Hire of Venue	78,391.96	53,668.34	40,402.01	40,402.01	28,341.71	241,206.03
Hire of transport	52,261.31	35,778.89	26,934.67	26,934.67	18,894.47	160,804.02
Printing & Photocopy	52,261.31	35,778.89	26,934.67	26,934.67	18,894.47	160,804.02
Hotel Accommodation	104,522.61	71,557.79	53,869.35	53,869.35	37,788.94	321,608.04
Stationery	39,195.98	26,834.17	20,201.01	20,201.01	14,170.85	120,603.02
Advertisement & Publicity	26,130.65	17,889.45	13,467.34	13,467.34	9,447.24	80,402.01
Administrative Expenses	65,326.63	44,723.62	33,668.34	33,668.34	23,618.09	201,005.03
Publication / Printed materials	13,065.33	8,944.72	6,733.67	6,733.67	4,723.62	40,201.01
Supervision / Facilitators Consultancy	78,391.96	53,668.34	40,402.01	40,402.01	28,341.71	241,206.03
Accountable Imprest	26,130.65	17,889.45	13,467.34	13,467.34	9,447.24	80,402.01
Secretarial / Support Duties	65,326.63	44,723.62	33,668.34	33,668.34	23,618.09	201,005.03
Insurance	39,195.98	26,834.17	20,201.01	20,201.01	14,170.85	120,603.02
First Aid	13,065.33	8,944.72	6,733.67	6,733.67	4,723.62	40,201.01
Refreshment	26,130.65	17,889.45	13,467.34	13,467.34	9,447.24	80,402.01
Mtce of Vehicle	52,261.31	35,778.89	26,934.67	26,934.67	18,894.47	160,804.02
Running cost	78,391.96	53,668.34	40,402.01	40,402.01	28,341.71	241,206.03
Library & Subscription	26,130.65	17,889.45	13,467.34	13,467.34	9,447.24	80,402.01
Mtce of Office building	39,195.98	26,834.17	20,201.01	20,201.01	14,170.85	120,603.02
Contingency	6,532.66	4,472.36	3,366.83	3,366.83	2,361.81	20,100.50
Financial Charges	13,065.33	8,944.72	6,733.67	6,733.67	4,723.62	40,201.01
Computer & Accessories	156,783.92	107,336.68	80,804.02	80,804.02	56,683.42	482,412.06
Repair of Office Machinery	26,130.65	17,889.45	13,467.34	13,467.34	9,447.24	80,402.01
TOTAL	1,300,000.00	890,000.00	670,000.00	670,000.00	470,000.00	4,000,000.00

AUDIT SERVICE
BUDGET FOR AUDIT OF DISTRICT ASSEMBLIES

CHARGE OUT RATE

No.	Expense Item	Supervisors (100%)	Others (75%)	Per	Maximum	Remarks
1	Audit Guidelines	7	5.25	day	5	
2	Training Allowance	6	4.5	hour	5	
3	Transport (field)	1	0.75	10 km	0	
4	Transport (local)	5	3.75	10 km	20	
5	Out of station	30	22.5	day	35	
6	Per diem	15	11.25	day	35	
7	Hotel Accommodation	60	45	day	35	
8	Refund of Medical	6	4.5	month	2	
9	Overtime	15	11.25	hour	3	
10	Supervisors /Facilitators	8	6	day	35	
11	Fuel	1	0.75	1 km	400 km	
	Sub total	154	115.5			
12	Overheads	15.4	11.55		Accountable	
13	Administration	15.4	11.55		Retained	
	Grand Total	184.8	138.6			

Supervisors	GH ¢ 184.80	Per day
Others	GH ¢ 138.60	Per day