

Auditor-General transfers GH¢9.5m into Consolidated Fund

By Maclean Kwofi

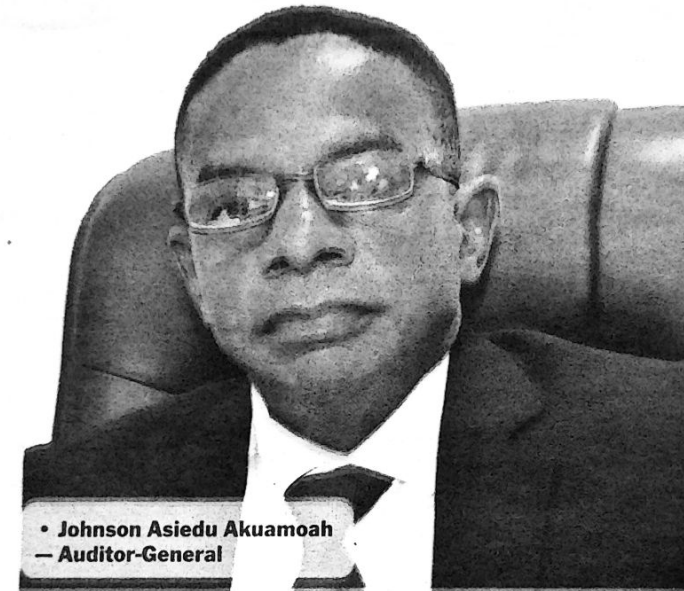
THE Auditor-General has remitted into the Consolidated Fund GH¢9.5 million retrieved from disallowed expenditures captured in different reports. This brings to GH¢19.5 million the amount transferred into the Consolidated Fund during the 2023 financial year from the special account established at the Bank of Ghana (BoG) by the Auditor-General to receive disallowed earnings.

So far, the account, known as the 'Auditor-General's Recoveries Account,' set up in June 2022, had accrued over GH¢19.7 million at the end of December 2023.

The money recovered is part of expenditure disallowances with regard to unearned salaries and other recoveries reported to Parliament through different Auditors-General's reports.

Protecting public purse

The Auditor-General, Johnson Akuamoah Asiedu, who made this known to the *Daily Graphic* in Accra last Wednesday, stated that the specialised account was set up purposely to protect the public purse by tracking in real time the progress of recoveries made



• Johnson Asiedu Akuamoah
— Auditor-General

through expenditure disallowances. "The Auditor-General's Recoveries Account was opened at the Bank of Ghana in June 2022 mainly to receive unearned salaries and allowances recovered," he said.

Mr Asiedu said until June 2022, the Auditor-General's recommendations for recoveries of unearned salaries had always been directed into the Controller and Accountant-General's Suspense Account (CAGSA). However, he said the CAGSA could not provide real-time information on those recoveries, making efforts of enforcing the rules on surcharging and

disallowances appear to be yielding fewer positive results.

"It is in the light of this that the Auditor-General's Recoveries Account was opened to track and report on recoveries made in implementing audit recommendations with regard to unearned salaries and allowances," Mr Asiedu said.

Infractions

Each year, the Auditor-General's reports to Parliament were often replete with issues of infractions in the use of public funds.

Article 187(7)(b) of the 1992 Constitution provided that in

the performance of its functions, the Auditor-General might disallow any item of expenditure which was contrary to law and surcharge the amount of any expenditure disallowed upon the person responsible for incurring or authorising the expenditure.

Disallowance of expenditure normally leads to the Auditor-General recommending recovery from individuals, public officers and institutions who committed infractions.

It was through the same process of disallowing expenditure contrary to law that the service recovered over GH¢2.2 billion between 2017 and 2020.

Timely reports

Mr Asiedu stated that the Auditor-General's Office had in 2023 submitted 22 audit reports to Parliament in compliance with the constitutional requirement.

He explained that measures put in place at the Audit Service by the current administration continue to yield positive

results.

That, the Auditor-General pointed out, had subsequently aided the operations of the Auditor-General to submit audited reports to Parliament before the constitutional deadline in three consecutive years.

Consequently, he said 18 audit reports were submitted to Parliament in 2021, 15 reports in 2022, and 22 reports in 2023, underscoring the importance of producing timely audited reports.

Measures put in place at the Audit Service by the current administration continue to yield positive results.

Appreciation

The Auditor-General expressed appreciation to the government and the Minister of Finance for the timely release of funds to the Audit

Service to facilitate the discharge of its constitutional mandate.

"I also thank the staff of the Audit Service for their diligent and dedicated work.

"The Audit Service will continue to promote good governance, transparency, accountability and probity in the country's public financial management system," Mr Asiedu added.