

ANNUAL FINANCIAL REPORT

2019

**ANNUAL REPORT AND FINANCIAL
STATEMENTS ON GENERAL GOVERNMENT
FOR THE REPUBLIC OF GHANA FOR THE YEAR ENDED
31ST DECEMBER 2019**



REPUBLIC OF GHANA



**CONTROLLER AND ACCOUNTANT
GENERAL'S DEPARTMENT**

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ACRONYMS

AC	Audit Committee
AS	Audit Service
BMS	Bank Management System
BoG	Bank of Ghana
CAG	Controller and Accountant - General
CAGD	Controller and Accountant - General's Department
CF	Consolidated Fund
CoA	Chart of Accounts
CHRAJ	Commission on Human Right and Administrative Justice
DIC	Diverstiture Implementation Committee
DMD	Debts Management Division
DVLA	Driver and Vehicle Licensing Authority
EFT	Electronic Funds Transfer
EC	Electoral Commision
EOCO	Economic and Organised Crime Office
FAA	Financial Administration Act, 2003 (Act 654)
FAR	Financial Administration Regulations, 2004 (LI 1802)
FWSC	Fair Wages and Salaries Commission
GCNet	Ghana Community Network
GES	Ghana Education Service
GFS	Government Finance Statistics
GHS	Ghana Health Service
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GRA	Ghana Revenue Authority
HIPC	Highly Indebted Poor Countries
HRMIS	Human Resource Management Information System
IAAA	Internal Audit Agency Act, 2003 (Act 658)
ICT	Information Communication Technology
IGF	Internally Generated Fund
IPPD	Integrated Personnel and Payroll Database
IPSAS	International Public Sector Accounting Standards
MCRA	Ministry of Chieftaincy and Affairs Religious Affairs
MDAs	Ministries, Departments and Agencies
MDBS	Multi-Donor Budgetary Support
MDRI	Multilateral Debt Relief Initiative
MoBD	Ministry of Business Development
MELR	Ministry of Employment and Labour Relations
MESTI	Ministry of Environment, Science, Technology and Innovation
MFARI	Ministry of Foreign Affairs and Regional Integration
MfP	Ministry of Planning
MINT	Ministry of the Interior
MIZD	Ministry for Inner City and Zongo Development
MLGRD	Ministry of Local Government and Rural Development
MLNR	Ministry of Lands and Natural Resources
MMDAs	Metropolitan, Municipal and District Assemblies
MME	Ministry of Monitoring and Evaluation

ACRONYMS

MoA	Ministry of Aviation
MoC	Ministry of Communication
MoD	Ministry of Defence
MoE	Ministry of Education
MoEnP	Ministry of Energy and Petroleum
MoF	Ministry of Finance
MoFA	Ministry of Food and Agriculture
MoFAD	Ministry of Fisheries and Aquaculture Development
MoGCSP	Ministry of Gender, Children and Social Protection
MoH	Ministry of Health
MoJAG	Ministry of Justice and Attorney-General
MoNAS	Ministry of National Security .
MoPA	Ministry of Parliamentary Affairs
MoRD	Ministry of Railway Development
MoRH	Ministry of Roads and Highways
MoTCA	Ministry of Tourism and Creative Art
MoT	Ministry of Transport
MoTI	Ministry of Trade and Industry
MoWARS	Ministry of Water Resources and Sanitation
MoYS	Ministry of Youth and Sports
MRR	Ministry for Regional Re-organization
MSDI	Ministry of Special Development Initiatives
MWH	Ministry of Works and Housing
NCCE	National Commission on Civic Education
NHIL	National Health Insurance Levy
NITA	National Information Technology Agency
NPRA	National Pensions Regulatory Authority
NPT	Non - Project Type
OHCS	Office of Head of Civil Service
OGM	Office of Government Machinery
OMCs	Oil Marketing Companies
PS	Parliamentary Services
PDI	Public Debt and Investment
PFM	Public Financial Management
PIA	Project Implementation Agency
PIMS	Public Investment Management System
PPA	Public Procurement Act, 2003 (Act 663)
PUFMARP	Public Financial Management Reforms Programme
PSC	Public Services Commission
SIP	Social Intervention Programme
SSNIT	Social Security and National Insurance Trust
SSPP	Single Spine Pay Policy
SWIFT	Society For World wide Inter Bank Tele Communication
TPFA	Temporal Pension Fund Account
TRIPS	Total Revenue Integrated Processing System
TSA	Treasury Single Account

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

		ANNUAL BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL	VARIANCE
	NOTES	GH¢	GH¢	GH¢	GH¢	GH¢
RECEIPTS						
DIRECT TAX	2	22,185,213,574	489,193,421	22,674,406,995	21,406,572,142	-1,267,834,853
INDIRECT TAX	3	21,189,868,867	-208,095,481	20,981,773,386	24,149,843,948	3,168,070,562
GRANTS	5	3,436,994,795	6,469,971,354	9,906,966,149	2,294,785,815	-7,612,180,335
NON-TAX REVENUE	6	10,058,263,457	-648,315,742	9,409,947,715	5,986,597,662	-3,423,350,053
NHIL	7	2,381,014,749	96,377,363	2,477,392,112	1,884,399,599	-592,992,513
LOANS RECEIVED	8	15,465,184,135	14,721,420,325	30,186,604,460	54,778,258,892	24,591,654,432
NET TREASURY OPERATIONS	9	4,401,784,840	2,602,696,422	7,004,481,262	17,382,273,284	10,377,792,022
OTHER REVENUE		2,468,555,287	162,890,614	2,631,445,901	0	-2,631,445,901
RECOVERIES	24	0	0	0	205,578,962	205,578,962
TRUST MONIES	22	0	0	0	6,221,326,874	6,221,326,874
TOTAL RECEIPTS		81,586,879,705	23,686,138,276	105,273,017,980	134,309,637,178	29,036,619,197

PAYMENTS

COMPENSATION OF EMPLOYEES	10	24,801,596,542	19,949,146	24,821,545,687	27,409,044,591	-2,587,498,904
GOODS AND SERVICES	11	14,916,060,619	1,000,550,338	15,916,610,956	6,798,325,984	9,118,284,972
NON-FINANCIAL ASSETS	12	4,443,024,913	-236,889,839	4,206,135,074	5,186,027,299	-979,892,225
INTEREST	13	18,645,713,896	952,713,734	19,598,427,631	21,444,834,164	-1,846,406,533
GOVERNMENT SUBSIDIES	14	827,292,319	143,500	827,435,819	1,020,068,908	-192,633,089
SOCIAL BENEFITS	16	1,752,037,550	35,045,582	1,787,083,132	66,164,554	1,720,918,578
OTHER EXPENDITURE	17	5,561,282,841	227,429,442	5,788,712,283	6,327,754,238	-539,041,955
LOAN REPAYMENTS	19	5,331,065,107	5,199,418,923	10,530,484,030	39,745,605,791	-29,215,121,761
OTHER PAYMENTS	21	0	0	0	8,053,558,901	-8,053,558,901
FINANCIAL ASSETS	23	0	0	0	8,139,596,034	-8,139,596,034
FOREIGN FINANCED INVESTMENT	18	5,308,805,917	0	5,308,805,917	6,250,253,404	-941,447,487
TOTAL PAYMENTS		81,586,879,705	7,198,360,825	88,785,240,530	130,441,233,869	-41,655,993,339

NET CHANGE IN STOCK OF CASH

3,868,403,308

CASH/BANK BALANCE AS AT
BEGINNING

2,700,849,435

CASH/BANK BALANCE AS AT END

6,569,252,744

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2019

	NOTES	REVISED BUDGET GH¢	ACTUAL 2019 LOCAL GOVERNMENT GH¢	ACTUAL 2019 CENTRAL GOVERNMENT GH¢	ACTUAL 2019 CONSOLIDATED GH¢	ACTUAL 2018 CENTRAL GOVERNMENT GH¢
REVENUE						
DIRECT TAX	2	22,674,406,995	0	21,415,091,530	21,415,091,530	14,709,404,685
INDIRECT TAX	3	20,981,773,386	0	22,507,239,048	22,511,253,046	17,781,823,045
GRANTS	5	9,906,966,149	1,143,045,389	1,696,158,846	2,294,785,815	1,136,077,023
NON-TAX REVENUE	6	9,409,947,715	344,830,182	6,496,656,723	6,841,486,905	6,309,675,693
NHIL	7	2,477,392,112	0	1,884,399,599	1,884,399,599	0
TOTAL REVENUE		65,450,486,357	1,487,875,571	53,999,545,745	54,947,016,894	39,936,980,445
EXPENDITURE						
COMPENSATION OF EMPLOYEES	10	24,821,545,687	668,216,352	28,744,102,627	29,412,318,979	20,613,442,375
GOODS AND SERVICES	11	15,916,610,956	429,766,103	8,691,214,788	8,576,562,470	8,586,196,910
INTEREST	13	19,598,427,631	30,961,887	21,413,872,276	21,444,834,164	19,230,687,128
GOVERNMENT SUBSIDIES	14	827,435,819	814,777	1,070,878,990	1,071,693,767	425,696,858
EXCHANGE DIFFERENCE	15	0	0	2,780,645,290	2,780,645,290	6,373,922,239
SOCIAL BENEFITS	16	1,787,083,132	3,546,163	83,964,080	87,510,243	56,697,248
OTHER EXPENDITURE	17	5,788,712,283	81,844,945	7,108,776,346	7,190,621,291	2,117,787,819
FOREIGN FINANCED INVESTMENT	18	5,308,805,917	0	6,250,253,404	6,250,253,404	1,335,671,327
CONSUMPTION OF FIXED ASSET	31	0	0	1,122,652,083	1,122,652,083	775,391,465
TOTAL EXPENDITURE		74,048,621,426	1,215,150,228	77,266,359,884	77,937,091,692	59,515,493,370
SURPLUS/(DEFICIT)		-8,598,135,069	272,725,344	-23,266,814,139	-22,990,074,797	-19,578,512,925

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2019

		2019	2019	2019	2018
		LOCAL	CENTRAL	CONSOLIDATED	CENTRAL
		GOVERNMENT	GOVERNMENT		GOVERNMENT
NOTES		GH¢	GH¢	GH¢	GH¢
ASSETS					
CURRENT ASSETS					
Cash and Cash Equivalents	25	209,194,902	6,360,057,842	6,569,252,744	7,983,232,998
Receivables	26	8,761,989	4,884,601,509	4,893,363,498	1,463,526,478
Prepayments	27	232,609	185,696,838	185,929,448	95,173,814
Inventory		886,578	124,854,409	125,740,987	0
TOTAL CURRENT ASSET		219,076,078	11,555,210,597	11,774,286,676	9,541,933,290
NON CURRENT ASSETS					
Receivables	28	0	15,675,874,033	15,675,874,033	11,509,623,711
Equity Investments	29	12,901,046	13,480,893,130	13,493,794,176	9,589,887,782
Property, Plant & Equipment	31	342,244,559	16,178,439,899	16,520,684,458	10,802,471,941
Land	32	18,084,562	27,177,193,996	27,195,278,558	13,565,702,390
Work In-Progress	33	171,055,071	5,338,123,086	5,509,178,157	3,657,799,263
Intangible Assets	34	268,820	115,236,696	115,505,515	117,150,374
TOTAL NON-CURRENT ASSET		544,554,058	77,965,760,840	78,510,314,898	49,242,635,462
TOTAL ASSET		763,630,136	89,520,971,438	90,284,601,574	58,784,568,752
LIABILITIES					
CURRENT LIABILITIES					
Payables	35	13,362,849	16,356,165,305	16,365,514,156	6,059,203,824
Trust Monies	36	0	3,117,896,973	3,117,896,973	5,376,096,700
Domestic Loans	37	0	15,050,913,002	15,050,913,002	8,230,132,669
TOTAL CURRENT LIABILITIES		13,362,849	34,524,975,280	34,534,324,131	19,665,433,193
NON- CURRENT LIABILITIES					
Domestic Loans	37	0	89,047,667,533	89,047,667,533	78,273,558,906
External Loans	38	0	112,509,448,138	112,509,448,138	86,168,971,817
TOTAL NON-CURRENT LIABILITIES		0	201,557,115,671	201,557,115,671	164,442,530,722
TOTAL LIABILITIES		13,362,849	236,082,090,951	236,091,439,802	184,107,963,915
NET ASSET/LIABILITIES		750,267,287	-146,561,119,513	-145,806,838,228	-125,323,395,164
CONTRIBUTED BY					
Surpluses / (Deficits)	39	272,725,344	-23,266,814,139	-22,990,074,797	-19,578,512,925
Accumulated Surpluses / (Deficits)		477,541,943	-123,294,305,374	-122,816,763,431	-105,744,882,240
TOTAL NET LIABILITIES/EQUITY		750,267,287	-146,561,119,513	-145,806,838,228	-125,323,395,164

KWASI KWANING-BOSOMPEM

Ag. CONTROLLER AND ACCOUNTANT-GENERAL

DATE:

STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2019

		2019 LOCAL GOVERNMENT GH¢	2019 CENTRAL GOVERNMENT GH¢	2019 CONSOLIDATED GH¢	2018 CENTRAL GOVERNMENT GH¢
	NOTES				
CASH FLOW FROM OPERATING ACTIVITIES					
Cash Receipt From Operating Activities					
Taxes	4	0	45,556,416,090	45,556,416,090	38,994,137,035
Grants	5	1,143,045,389	1,696,158,846	2,294,785,815	1,136,077,023
Non-Tax Revenue	6	308,983,207	5,677,614,455	5,986,597,662	6,309,675,693
NHIL	7	0	1,884,399,599	1,884,399,599	1,796,039,751
Total Receipt		1,452,028,596	54,814,588,990	55,722,199,166	48,235,929,501
Cash Payment For Operating Activities					
Compensation of Employees	10	-668,216,352	-26,740,828,240	-27,409,044,591	-20,463,905,009
Goods and Services	11	-424,297,175	-6,918,447,230	-6,798,325,984	-8,573,653,565
Interest	13	-30,961,887	-21,413,872,276	-21,444,834,164	-19,230,687,128
Government Subsidies	14	-789,309	-1,019,279,599	-1,020,068,908	-401,013,703
Social Benefit	16	-3,033,677	-63,130,877	-66,164,554	-46,571,762
Other Expenses	17	-70,488,054	-6,257,266,184	-6,327,754,238	-2,080,611,172
Statutory Payment	20	0	0	0	-6,591,358,795
Other Payments	21	-18,820,206	-8,034,738,695	-8,053,558,901	-7,722,981,725
Foreign Financed Investment	18	0	-6,250,253,404	-6,250,253,404	-1,335,671,327
Total Payment		-1,216,606,661	-76,697,816,505	-77,370,004,745	-66,446,454,186
NET CASHFLOW FROM OPERATING ACTIVITIES		235,421,935	-21,883,227,515	-21,647,805,580	-18,210,524,686
CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS					
Acquisition	12	-205,462,681	-4,980,564,618	-5,186,027,299	-4,089,745,003
NET CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS		-205,462,681	-4,980,564,618	-5,186,027,299	-4,089,745,003
CASHFLOW FROM INVESTING IN FINANCIAL ASSETS					
Acquisition of Financial assets					
	23				
Loans		0	-4,171,579,721	-4,171,579,721	-450,000,000
Shares and other equity		0	-3,937,793,212	-3,937,793,212	0
Advances		-7,828,932	-22,394,170	-30,223,102	-862,271,973
Total Acquisition of Financial Assets		-7,828,932	-8,131,767,102	-8,139,596,034	-1,312,271,973
Disposal/Recovery of Financial assets					
	24				
Loans		0	8,215,407	8,215,407	7,257,139
Shares and other equity		0	184,034,937	184,034,937	0
Advances		2,563,368	10,765,250	13,328,618	6,586,169
Total Disposal/Recovery of Financial assets		2,563,368	203,015,594	205,578,962	13,843,308

STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2019

		2019	2019	2019	2018
		LOCAL	CENTRAL	CONSOLIDATED	CETRAL
		GOVERNMENT	GOVERNMENT		GOVERNMENT
	NOTES	GH¢	GH¢	GH¢	GH¢
NET CASHFLOW FROM INVESTING IN FINANCIAL ASSE		-5,265,564	-7,928,751,508	-7,934,017,072	-1,298,428,664
CASHFLOW FROM FINANCING ACTIVITY					
Domestic					
Inflow	9	0	63,942,272,037	63,942,272,037	57,871,762,393
Outflow	9	0	-46,559,998,753	-46,559,998,753	-37,801,845,300
Trust Monies	22	0	6,221,326,874	6,221,326,874	43,686,335
Net Incurrence of Domestic Liability		0	23,603,600,158	23,603,600,158	20,113,603,428
External					
Inflow	8	0	54,778,258,892	54,778,258,892	11,842,751,963
Outflow	19	0	-39,745,605,791	-39,745,605,791	-7,768,026,021
Net Incurrence of Foreign Liability		0	15,032,653,101	15,032,653,101	4,074,725,942
NET CASHFLOW FROM FINANCING ACTIVITY		0	38,636,253,260	38,636,253,260	24,188,329,370
NET CHANGE IN STOCK OF CASH		24,693,691	3,843,709,618	3,868,403,308	589,631,018
CASH AND CASH EQUIVALENT AT BEGINNING		184,501,211	2,516,348,224	2,700,849,435	7,393,601,980
CASH AND CASH EQUIVALENT AT CLOSE		209,194,902	6,360,057,842	6,569,252,744	7,983,232,998

NOTES TO THE 2019 ANNUAL GENERAL GOVERNMENT ACCOUNTS

1. ACCOUNTING POLICIES

1.1 General Statement

The Government of Ghana (GoG) is a sovereign entity preparing General Purpose Financial Statements in accordance with generally accepted accounting principles.

In preparing the Financial Statements, the Controller and Accountant-General (CAG) who is the Chief Accounting Officer of the Government of Ghana takes cognisance of the 1992 Constitution, the Public Financial Management Act 2016 (Act 921) and the Public Financial Management Regulations 2019 (LI 2378). The 2019 financial statements have been prepared on General Government based on the Appropriation Act 2018 (Act 984), the resolutions approving the Composit Budget of the Metropolitan, Municipal and District Assemblies (MMDAs), pursuant to Article 179 (2) (a) of the 1992 Constitution of the Republic of Ghana. The financial statements include consolidated data of all Covered Entities subsisting on Consolidated fund resources, five (5) Statutory Fund Institutions, Internally Generated Fund (IGF) and Donor Funds utilised at 708 Spending Units, and 260 MMDAs)

1.2 Policy Statement on IPSAS adoption

The adoption of IPSAS in Ghana was launched by the then Minister of Finance and a formal declaration was made in the 2015 budget and economic policy presented to Parliament in November, 2014.

An implementation plan for IPSAS (Accrual basis) was launched on 24th November, 2018 and a secretariat has since been established at CAGD Headquarters. IPSAS implementation Committee (IPIC) has been constituted to spearhead the implementation process.

1.3 Basis of Preparation

The 2019 Annual General Government Financial Statements have been prepared on a Modified Accruals Basis of accounting where revenue is recognised when collected and expenditure is accrued for when incurred.

The Financial Statements are presented in Ghana Cedis and all values are rounded to the nearest Ghana Cedi.

1.7 Revenue

Government reports revenue in the period in which they are received. However, revenue is accrued for Covered Entities who have evidential certainty for their receivables, such as Health and Statutory Entities . The reported revenue in the Statement of Revenue and Expenditure is on General Government, comprising the Consolidated Fund, Statutory Funds, Internally Generated Funds and Donor Funds of Central and Local Government Entities.

1.8 Expenditure

The reported expenditure in the Financial Statements on General Government Covered Entities is recognized when incurred.

1.9 Assets

Fixed Assets acquired during the year are capitalized and shown in the Balance Sheet and depreciation is not charged in the year of acquisition and disposal. The fixed assets capitalized since 2012 have been depreciated using the straight line method with the following rates;

NOTES TO THE 2019 ANNUAL GENERAL GOVERNMENT ACCOUNTS

Asset Class	Number of
Building	50
Other Structures:	
Roads/Drainage/Railway lines etc	50
Other Structures:	
Lorry Park/Feeder & Urban Roads/Highways/Drainage	20
Transport Equipment:	
Airplanes/Trains/Ships and Vessels	20
Transport Equipment:	
Motor Vehicle/Motor Bikes/Bicycles	5
Other Machinery and Equipment:	
Plants/Equipments/Machinery	10
Other Machinery and Equipments:	
Office/Electrical/Security/Communication Equipments	7
Infrastructural Assets:	
Harbour and Landing Sites/Sea Wall	50
Infrastructural Assets:	
Irrigation and Water Systems	20
Infrastructural Assets:	
Electrical and Utilities Networks/Runways/Furniture and Fittings	10
Computer Software/Accessories	5

1.10 Borrowings

Loans are recognised when received and interests are accrued as per the terms and conditions of the loan. Domestic loans are classified into short term (less than 1 year), medium term (more than one year but less or equal to four years) and long term (more than four years) according to the date of maturity or repayment.

Equity investments are recognized at historical cost.
Loans to other entities are recognized at historical cost.

NOTES TO THE 2019 ANNUAL GENERAL GOVERNMENT ACCOUNTS

1.12 Provisions

Specific provisions for bad debt are made for loans receivable and investments as and when their non-recoverability is determined and where a request is made to Parliament for write off.

1.13 Cash and Cash equivalent.

Cash and cash equivalents are reported based on cash on hand and balances on bank accounts.

1.14 Project loans and grants

Project loans received centrally are expensed when disbursed to the beneficiary entities

NOTES TO THE ACCOUNTS

		2019 LOCAL GOVERNMENT	2019 CENTRAL GOVERNMENT	2019 CONSOLIDATED GH¢	2018 CENTRAL GOVERNMENT GH¢
	SCHEDULES				
2 DIRECT TAX					
Paid by Individuals		0	9,440,329,266	9,440,329,266	7,099,887,817
Paid by Corporations		0	10,675,829,460	10,675,829,460	8,711,068,210
Miscellaneous		0	1,290,413,416	1,290,413,416	1,202,876,257
Total Receipt		0	21,406,572,142	21,406,572,142	17,013,832,284
Less					
DACF		0	0	0	2,304,427,599
Add:					
Un-receipt P.A.Y.E		0	8,519,389	8,519,389	0
Total Revenue		0	21,415,091,530	21,415,091,530	14,709,404,685
3 INDIRECT TAX					
General Taxes on Goods and Services		0	5,976,841,991	5,976,841,991	4,929,307,727
Excises		0	2,127,768,294	2,127,768,294	3,277,254,503
Customs and Other Import Duties		0	13,014,630,516	13,014,630,516	10,721,478,261
Petroleum Related Fund		0	3,030,603,147	3,030,603,147	3,052,264,260
Total Receipt		0	24,149,843,948	24,149,843,948	21,980,304,751
Less:					
Energy Sector Levy		0	1,730,185,060	1,730,185,060	4,198,481,706
Add:					
Un-receipt Withholding		0	87,580,159	91,594,157	0
Total Revenue		0	22,507,239,048	22,511,253,046	17,781,823,045
4 Taxes					
Directs Taxes		0	21,406,572,142	21,406,572,142	17,013,832,284
Indirect Taxes		0	24,149,843,948	24,149,843,948	21,980,304,751
Total		0	45,556,416,090	45,556,416,090	38,994,137,035
5 GRANT					
Project Grant	2A	0	1,006,953,596	1,006,953,596	1,122,902,913
Program		0	0	0	13,174,110
Decentralised Grants	2B	598,626,969	689,205,250	1,287,832,219	0
Grants to Local Assemblies		544,418,420	0	0	0
Total		1,143,045,389	1,696,158,846	2,294,785,815	1,136,077,023
6 NON-TAX REVENUE					
Property income		105,209,580	1,139,566,581	1,244,776,160	1,222,198,576
Sales of goods and services		224,097,324	3,362,989,440	3,587,086,764	3,418,067,734
Fines, penalties, and forfeiture		9,139,476	22,207,904	31,347,380	207,365,852
Miscellaneous		6,383,803	235,624,374	242,008,177	0
ABFA Share of Oil Revenue	1	0	1,736,268,423	1,736,268,423	1,462,043,531
Total		344,830,182	6,496,656,723	6,841,486,905	6,309,675,693
Less					
Receivables		35,846,975	819,042,268	854,889,243	0
Total Receipt		308,983,207	5,677,614,455	5,986,597,662	6,309,675,693

NOTES TO THE ACCOUNTS

		2019 LOCAL GOVERNMENT	2019 CENTRAL GOVERNMENT	2019 CONSOLIDATED GH¢	2018 CENTRAL GOVERNMENT GH¢
	SCHEDULES				
7 NHIL					
SSNIT		0	180,513,139	180,513,139	377,109,909
Domestic		0	1,038,835,396	1,038,835,396	732,413,893
Import		0	665,051,064	665,051,064	686,515,948
Total		0	1,884,399,599	1,884,399,599	1,796,039,751
8 LOANS RECEIVED					
Multilateral Loans	9	0	1,407,211,549	1,407,211,549	583,417,597
Bilateral Loans		0	2,974,053,560.57	2,974,053,561	1,610,141,988
External Commercial Institution		0	16,239,928,474	16,239,928,474	9,649,137,665
Domestic Commercial Institution		0	34,157,065,308	34,157,065,308	54,714
Total Loans Received		0	54,778,258,892	54,778,258,892	11,842,751,963
9 NET TREASURY OPERATIONS	8				
Stocks Issued					
Short Term Borrowing		0	37,076,230,993	37,076,230,993	28,689,559,908
Medium Term Borrowings		0	25,376,041,043	25,376,041,043	19,380,921,851
Stocks and Bonds		0	1,490,000,000	1,490,000,000	9,801,280,634
Total Stocks Issued		0	63,942,272,037	63,942,272,037	57,871,762,393
Less					
Stocks Redeemed	8				
Short Term Borrowing		0	32,787,535,403	32,787,535,403	29,694,067,686
Medium Term Borrowings		0	13,399,399,318	13,399,399,318	7,887,649,551
Stocks and Bonds		0	373,064,032	373,064,032	220,128,063
Total Stocks Redeemed		0	46,559,998,753	46,559,998,753	37,801,845,300
Net Treasury Operations		0	17,382,273,284	17,382,273,284	20,069,917,093
10 COMPENSATION OF EMPLOYEES					
Established Position		501,644,942	20,664,730,269	21,166,375,211	14,090,431,816
Established Position Arrears		24,571,446	638,046,316	662,617,762	468,974,566
Non Established Post		30,703,898	579,520,203	610,224,101	157,814,793
Allowances		103,822,175	3,572,982,891	3,676,805,066	3,034,164,482
Allowances Arrears		4,022,384	208,940,130	212,962,514	172,279,344
*National Pension Contribution		3,451,506	3,079,882,818	3,083,334,324	2,689,777,374
Total Expenditure		668,216,352	28,744,102,627	29,412,318,979	20,613,442,375
Less Unpaid					
Compensation of Employees		0	11,842,629	11,842,629	0
13% SSF Accrued for the year		0	1,930,657,640	1,930,657,640	44,128,246
PAYE		0	60,774,119	60,774,119	89,966,924
Staff Advances Accrued		0	0	0	2,431,036
Public Housing Loan		0	0	0	7,552,364
Payroll Deposits		0	0	0	5,458,796
Total		0	2,003,274,387	2,003,274,387	149,537,366
Total Payments		668,216,352	26,740,828,240	27,409,044,591	20,463,905,009

NOTES TO THE ACCOUNTS

	2019 LOCAL GOVERNMENT	2019 CENTRAL GOVERNMENT	2019 CONSOLIDATED GH¢	2018 CENTRAL GOVERNMENT GH¢
SCHEDULES				
National Pension Contribution*				
13.5% SSF Contribution	2,555,888	1,199,602,052	1,202,157,940	1,438,237,420
Gratuity	43,475	285,844,905	285,888,380	250,819,495
Pension	919	1,064,868,346	1,064,869,265	952,774,455
End of Service Benefit (ESB)	851,225	29,567,516	30,418,740	43,725,931
Superannuation	0	0	0	4,220,074
Total	3,451,506	2,579,882,818	2,583,334,324	2,689,777,374
11 GOODS AND SERVICES				
Materials and Office Consumables	77,543,853	1,733,350,773	1,810,894,626	1,837,545,188
Utilities	49,515,624	434,113,917	483,629,541	1,478,509,899
General Cleaning	4,465,711	45,278,458	49,744,168	30,896,194
Rentals	9,056,385	126,960,102	136,016,487	39,270,531
Travel and Transport	86,910,933	740,905,958	827,816,892	684,321,731
Repairs and Maintenance	37,516,994	340,739,161	378,256,154	288,540,331
Training, Seminar and Confer	82,157,067	1,353,523,139	1,435,680,206	970,471,658
Consultancy Expenses	10,367,804	467,203,302	477,571,106	113,542,311
Special Services	54,684,561	1,114,331,097	1,169,015,658	2,474,430,153
Other Charges and Fees	1,984,583	1,592,474,858	1,594,459,441	114,907,030
Emergency Services	14,505,288	190,448,028	204,953,316	12,214,025
Insurance Premium	1,057,300	7,467,576	8,524,875	8,943,934
Central Government Transfers	0	544,418,420	0	532,603,924
Total Expenditure	429,766,103	8,691,214,788	8,576,562,470	8,586,196,910
Less:				
Unpaid Goods and Services	5,468,928	1,772,767,558	1,778,236,486	12,543,345
Total Payments	424,297,175	6,918,447,230	6,798,325,984	8,573,653,565
12 NON-FINANCIAL ASSETS				
Fixed asset	168,178,765	4,025,360,072	4,193,538,837	3,214,230,857
Work In Progress	78,812,876	1,448,762,587	1,527,575,464	860,528,116
Intangible Asset	254,577	27,836,417	28,090,995	13,345,918
Land	770,926	15,257,075	16,028,001	1,640,112
Inventory	14,508	6,931	21,439	0
Total	248,031,653	5,517,223,082	5,765,254,735	4,089,745,003
Less:				
Unpaid Non-Financial Asset	42,568,972	536,658,463	579,227,435	0
Total Payments	205,462,681	4,980,564,618	5,186,027,299	4,089,745,003
13 INTEREST				
Non Residents	0	4,929,547,013	4,929,547,013	2,690,238,079
Residents	30,961,887	16,484,325,264	16,515,287,151	16,540,449,049
Total Expenditure	30,961,887	21,413,872,276	21,444,834,164	19,230,687,128
Less:				
Unpaid Interest	0	0	0	0
Total Payments	30,961,887	21,413,872,276	21,444,834,164	19,230,687,128

NOTES TO THE ACCOUNTS

	2019 LOCAL GOVERNMENT	2019 CENTRAL GOVERNMENT	2019 CONSOLIDATED GH¢	2018 CENTRAL GOVERNMENT GH¢
SCHEDULES				
14 GOVERNMENT SUBSIDIES				
Petroleum	2,000	220,075,651	220,077,651	805,382
Capitation Grants	0	383,746,718	383,746,718	3,817,833
Schools Subsidy	476,678	83,293,287	83,769,964	40,000,000
Fertilizer Subsidy	336,100	383,763,335	384,099,434	381,073,642
Total Expenditure	814,777	1,070,878,990	1,071,693,767	425,696,858
Less:				
Unpaid Subsidies	25,468	51,599,391	51,624,859	24,683,155
Total Payments	789,309	1,019,279,599	1,020,068,908	401,013,703
15 Exchange Difference				
Multi-Lateral	0	733,022,099	733,022,099	1,680,266,762
Bilateral	0	945,890,643	945,890,643	2,168,213,770
Commercial	0	1,101,732,548	1,101,732,548	2,525,441,707
Total Expenditure	0	2,780,645,290	2,780,645,290	6,373,922,239
16 SOCIAL BENEFITS				
Employee social security benefits	6,279	24,835,220	24,841,499	4,753,550
Social assistance benefits	2,656,243	213,207	2,869,450	3,901,124
Employer social benefits	883,641	58,915,652	59,799,294	48,042,574
Total Expenditure	3,546,163	83,964,080	87,510,243	56,697,248
Less:				
Unpaid Social Benefits	512,486	20,833,203	21,345,689	10,125,486
Total Payments	3,033,677	63,130,877	66,164,554	46,571,762
17 OTHER EXPENDITURE				
Insurance and compensation	522,205	87,007,879	87,530,083	100,500,456
Professional fees	678,439	6,130,773	6,809,212	13,570,409
Customs Duties	467,799	2,541,638	3,009,437	5,384,991
Court Expenses	4,103,206	2,974,590	7,077,795	1,910,699
Awards & Rewards	1,134,959	200,786,487	201,921,447	990,377,249
Donations	26,323,226	2,574,617,513	2,600,940,739	314,169,877
Scholarship & Bursaries	32,501,106	3,818,043,903	3,850,545,009	363,294,405
Special Operations	689,740	282,471,902	283,161,641	308,241,199
Refuse Lifting Expenses	7,420,734	147,741	7,568,475	87,904
Civic Numbering/Street Naming	1,219,288	0	1,219,288	0
Grants to Employees/Households	5,512,803	132,642,130	138,154,933	20,047,205
Council Tax/Tax Refund	1,271,440	1,012,811	2,284,251	1,728
Rent	0	398,980	398,980	201,699
Total Expenditure	81,844,945	7,108,776,346	7,190,621,291	2,117,787,819
Less:				
Unpaid Other Expenditure	11,356,891	851,510,162	862,867,053	37,176,648
Total Payments	70,488,054	6,257,266,184	6,327,754,238	2,080,611,172
18 FOREIGN FINANCED INVESTMENT				
External loans Expenditure	0	6,250,253,404	6,250,253,404	1,335,671,327
Standard Loans Expenditure	0	0	0	0
Project Grants Expenditure	0	0	0	0
Total	0	6,250,253,404	6,250,253,404	1,335,671,327

NOTES TO THE ACCOUNTS

	2019 LOCAL GOVERNMENT	2019 CENTRAL GOVERNMENT	2019 CONSOLIDATED GH¢	2018 CENTRAL GOVERNMENT GH¢
SCHEDULES				
19 LOAN REPAYMENTS				
Multilateral Loans	0	412,273,216	412,273,216	293,684,647
Bilateral Loans	0	3,155,719,546	3,155,719,545.94	2,737,689,983
External Commercial Institution	0	3,386,574,175	3,386,574,175	4,661,278,062
Domestic Commercial Institution	0	32,791,038,854	32,791,038,854	75,373,329
Total	0	39,745,605,791	39,745,605,791	7,768,026,021
20 STATUTORY PAYMENT	0	0	0	6,591,358,795
21 OTHER PAYMENTS				
Prepayments	3,789,038	49,453,276	53,242,314	72,224,450
Energy Sector Levy	0	1,676,791,429	1,676,791,429	1,421,865,086
SSNIT	0	766,156,172.09	766,156,172.09	1,171,846,494
NPRA	0	364,823,459.00	364,823,459.00	849,358,601
Staff Advances	0	2,254,730	2,254,730	194,665,812
Payroll Deposits	0	8,886,356	8,886,356	828,385,122
Payable Compensation	0	6,351,489	6,351,489	912,658,796
Supplier Liability paid	15,031,168	5,160,021,784	5,175,052,952	1,903,875,526
Total	18,820,206	8,034,738,695	8,053,558,901	7,722,981,725
22 TRUST MONIES RECEIVED				
Pool Funds	0	584,721,821	584,721,821	42,689,169
Third Party Deduction Deposits	0	1,293,562	1,293,562	997,166
Retention	0	303,634,482	303,634,482	0
Other Trust Funds	0	5,331,677,009	5,331,677,009	0
Total	0	6,221,326,874	6,221,326,874	43,686,335
23 ACQUISITION OF FINANCIAL ASSETS				
Loans	0	4,171,579,721	4,171,579,721	450,000,000
Equity Investment	0	3,937,793,212	3,937,793,212	0
Advances	7,828,932	22,394,170	30,223,102	862,271,973
Total	7,828,932	8,131,767,102	8,139,596,034	1,312,271,973
24 DISPOSAL/RECOVERIES OF FINANCIAL ASSET				
Loans	0	8,215,407	8,215,407	7,257,139
Shares and other equity	0	184,034,937	184,034,937	0
Advances	2,563,368	10,765,250	13,328,618	6,586,169
Total	2,563,368	203,015,594	205,578,962	13,843,308

NOTES TO THE ACCOUNTS

		2019 LOCAL GOVERNMENT	2019 CENTRAL GOVERNMENT	2019 CONSOLIDATED GH¢	2018 CENTRAL GOVERNMENT GH¢
25 Cash and Cash Equivalents	SCHEDULES				
Cash Balance					
Treasury Main Account		0	2,476,944,025	2,476,944,025	-3,559,859,272
MDA Sub-CF Accounts		0	1,630,155,366	1,630,155,366	2,146,548,781
Regional Sub-CF Accounts		0	16,404,678	16,404,678	14,631,968
MMDA Sub-CF Accounts		-5,963,438	0	-5,963,438	0
Tax Revenue Accounts		0	668,398,775	668,398,775	8,047,308,565
NTR Revenue Accounts		0	-76,980,330	-76,980,330	333,698,814
Special Accounts		0	835,551,722	835,551,722	375,572,548
Domestic Commercial Banks		215,158,340	129,504,890	344,663,229	-99,244,233
Total Cash Balance		209,194,902	5,679,979,127	5,889,174,029	7,258,657,171
Collateral Securities					
Banko Du Brazil-Hanger Project		0	24,049,241	24,049,241	24,049,241
Banko Du Brazil-Eastern Corridor		0	69,486,464	69,486,464	69,486,464
CDB Owner Contribution		0	206,380,064	206,380,064	206,380,064
CDB Debt Service Reserve		0	370,586,909	370,586,909	370,586,909
CDB Collection Account		0	9,576,037	9,576,037	9,576,037
Sinking Fund		0	0	0	44,497,111
Total Collateral Securities		0	680,078,715	680,078,715	724,575,826
Total Cash And Cash Equivalent		209,194,902	6,360,057,842	6,569,252,744	7,983,232,998
26 Current Receivables					
Vehicle Advances	3A	0	7,707,945	7,707,945	10,145,206
Special Advances	3B	1,050,077	24,353,516	25,403,594	364,965
Salary Advances	3C	4,112,612	2,891,176	7,003,788	1,369,987
Departmental Revolving Fund	3D	0	1,368,518	1,368,518	965,852
Staff Advance		215,905	54,871,311	55,087,216	38,270,211
Housing Advance		0	9,685,009	9,685,009	0
Revenue Receivable		3,383,394	4,783,724,034	4,787,107,428	1,412,410,257
Total		8,761,989	4,884,601,509	4,893,363,498	1,463,526,478
27 Prepayments		232,609	185,696,838	185,929,448	95,173,814
28 Non Current Receivables	4				
General		0	921,980	921,980	921,980
Statutory Boards & Corporations		0	1,037,293,226	1,037,293,226	1,050,078,773
Companies		0	14,738,355,026	14,738,355,026	10,688,517,359
NPT Companies		0	1,566,247	1,566,247	2,136,197
Miscellaneous		0	8,687,868	8,687,868	246,980,775
Foreign Governments / Agencies		0	8,482,555	8,482,555	8,482,555
Total		0	15,795,306,902	15,795,306,902	11,997,117,639
Less:					
Provisions	10	0	119,432,869	119,432,869	487,493,928
Total		0	15,675,874,033	15,675,874,033	11,509,623,711

NOTES TO THE ACCOUNTS

		2019 LOCAL GOVERNMENT	2019 CENTRAL GOVERNMENT	2019 CONSOLIDATED GH¢	2018 CENTRAL GOVERNMENT GH¢
	SCHEDULES				
29 Equity Investment	5				
Trust		0	9,520,763	9,520,763	7,172,654
International Agencies		0	40,649,753	40,649,753	4,983,761
Companies & Public Corporations		0	11,323,374,514	11,323,374,514	9,562,418,795
Decentralised Investment		12,901,046	2,115,460,322	2,128,361,367	20,461,888
Total		12,901,046	13,489,005,352	13,501,906,397	9,595,037,098
Less:					
Provisions	11	0	8,112,221	8,112,221	5,149,316
Total		12,901,046	13,480,893,130	13,493,794,176	9,589,887,782
30 Inventory					
Printed Materials and Stationery		0	68,631,131	68,631,131	0
Accessories		886,578	23,116,570	24,003,148	0
Medical Suppliers-Inventory		0	33,106,707	33,106,707	0
Total		886,578	124,854,409	125,740,987	0
31 Property, Plant & Equipment	7A				
Dwellings		20,949,054	615,828,273	636,777,327	171,428,456
Non Residential Buildings		166,025,906	6,172,244,766	6,338,270,672	3,421,892,420
Other structures		65,504,923	5,828,629,686	5,894,134,608	4,036,502,970
Transport Equipment		13,283,826	1,702,293,125	1,715,576,951	1,246,134,021
Machinery and equipment		31,687,584	2,817,657,747	2,849,345,331	2,282,175,160
Infrastructure Assets		44,793,268	2,755,300,188	2,800,093,456	2,265,266,730
Total		342,244,559	19,891,953,785	20,234,198,344	13,423,399,757
Less:					
Consumption of Fixed Assets		0	1,092,586,070	1,092,586,070	748,060,668
Accumulated Consumption of Fixed Assets		0	2,620,927,816	2,620,927,816	1,872,867,148
Net Book Value		342,244,559	16,178,439,899	16,520,684,458	10,802,471,941
32 Land		18,084,562	27,177,193,996	27,195,278,558	13,565,702,390
33 Work - In - Progress	7B				
Dwellings		13,410,916	184,824,198	198,235,114	150,815,684
Non Residential Buildings		100,912,779	1,336,080,377	1,436,993,156	722,224,304
Other structures		40,702,912	3,111,812,178	3,152,515,090	2,243,107,676
Transport Equipment		0	31,061,655	31,061,655	31,109,356
Machinery and equipment		0	29,012	29,012	19,508
Infrastructure Assets		16,028,464	674,315,665	690,344,129	510,522,734
Total		171,055,071	5,338,123,086	5,509,178,157	3,657,799,263
34 Intangible Asset	7A				
Computer Software		268,820	178,152,238	178,421,058	149,999,904
Total		268,820	178,152,238	178,421,058	149,999,904
Less:					
Consumption of Fixed Assets		0	30,066,013	30,066,013	27,330,797
Accumulated Consumption of Fixed Assets		0	32,849,529	32,849,529	5,518,732
Net Book Value		268,820	115,236,696	115,505,515	117,150,374

NOTES TO THE ACCOUNTS

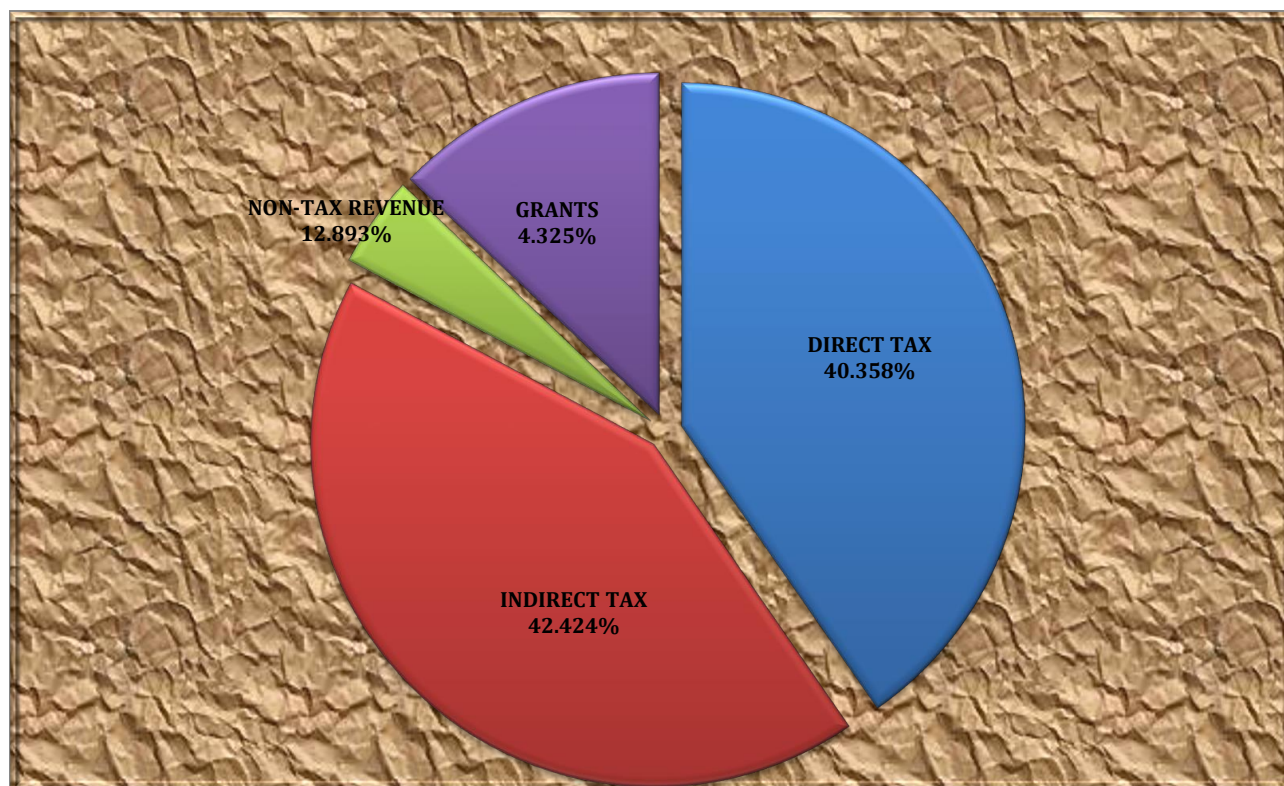
		2019 LOCAL GOVERNMENT	2019 CENTRAL GOVERNMENT	2019 CONSOLIDATED GH¢	2018 CENTRAL GOVERNMENT GH¢
	SCHEDULES				
35 Payables					
Supplier		9,348,851	7,181,755,462	7,191,104,313	3,510,163,605
Withholding		4,013,998	0	0	49,230,220
SSNIT	6	0	2,377,781,238	2,377,781,238	1,563,851,713
NPRA	6	0	287,461,606	287,461,606	301,713,073
Staff Advances Recovery		0	3,344,860	3,344,860	3,344,860
Rent & Rates		0	1,924,011	1,924,011	1,924,011
unpaid Compensation		0	54,872,290	54,872,290	47,153,740
Deposits		0	650,818,127	650,818,127	567,517,488
Retention		0	304,049,008	304,049,008	0
Dues and Fees		0	5,494,158,704	5,494,158,704	0
Total		13,362,849	16,356,165,305	16,365,514,156	6,059,203,824
36 Trust Monies					
Statutory Funds		0	0	0	3,389,099,201
Energy Sector Levy	6	0	1,023,715,860	1,023,715,860	1,023,715,860
ESLA PLC	6	0	167,789,281	167,789,281	131,737,937
Special funds		0	5,215,922	5,215,922	1,039,777
Pool Funds	6	0	1,292,762,477	1,292,762,477	217,689,169
Third Party Deposit	6	0	10,728,897	10,728,897	9,435,335
Ghana Investment Infrastructure Fund		0	617,684,536	617,684,536	617,684,536
Total		0	3,117,896,973	3,117,896,973	5,376,096,700
37 Domestic Borrowing	8				
Current (Short Term)		0	15,050,913,002	15,050,913,002	8,230,132,669
Non Current (Medium Term)		0	65,890,683,149	65,890,683,149	4,400,016,724
Non Current (Long Term)		0	23,156,984,384	23,156,984,384	73,873,542,182
Total		0	104,098,580,535	104,098,580,535	86,503,691,575
38 External Borrowing	9				
Multi-Lateral		0	30,229,336,874	30,229,336,874	25,922,383,275
Bilateral		0	42,239,922,151	42,239,922,151	37,625,692,000
Commercial		0	40,040,189,114	40,040,189,114	22,620,896,542
Total		0	112,509,448,138	112,509,448,138	86,168,971,817
39 NET WORTH					
Accumulated Surpluses / (Deficits) B/F		0	-125,323,395,164	-125,323,395,164	-120,069,560,991
ADD: Prior Period Adjustments					
External Debt		0	9,888,835,417	9,888,835,417	1,566,376,433
Domestic Debt		0	3,951,553,445	3,951,553,445	-1,201
Investment		0	173,568,499	173,568,499	1,212,047,736
Loans		0	-365,175,051	-365,175,051	-134,740
Statutory Funds		0	-3,389,099,201	-3,389,099,201	157,483,682
fixed Assets		293,040,732	-13,697,478,093	-13,404,437,361	7,884,950,883
Cash Balances		184,501,211	5,466,884,774	5,651,385,985	3,503,955,959
Total Adjustments		477,541,943	2,029,089,790	2,506,631,734	14,324,678,751
Total Accumulated Surpluses / (Deficits)		477,541,943	-123,294,305,374	-122,816,763,431	-105,744,882,240
ADD:					
Surpluses / (Deficits) for the Period		272,725,344	-23,266,814,139	-22,990,074,797	-19,578,512,925
TOTAL NET LIABILITIES/EQUITY		750,267,287	-146,561,119,513	-145,806,838,228	-125,323,395,164

ADDITIONAL STATEMENTS

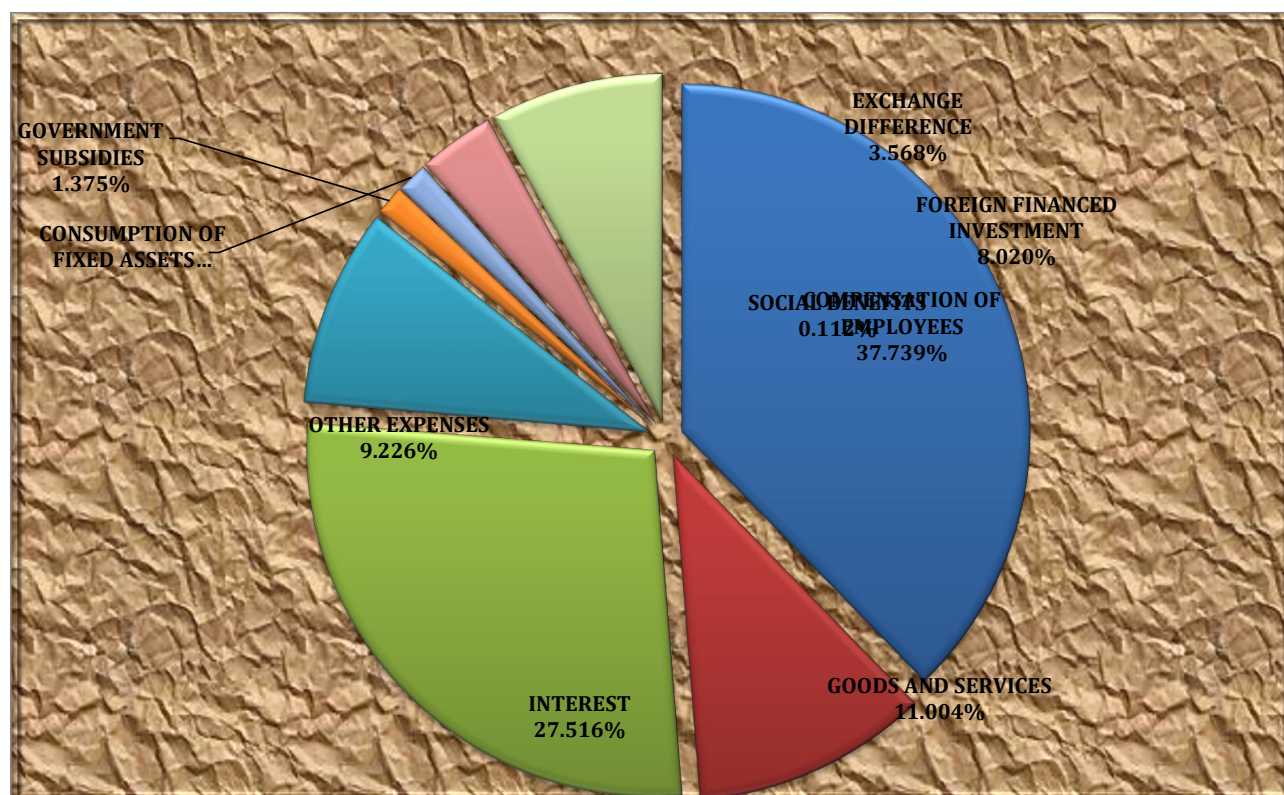
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A CHART SHOWING THE REVENUE AND EXPENDITURE FOR THE YEAR 2019

REVENUE BY ITEM



EXPENDITURE BY ITEM



1	ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2019							
	JUBILEE FIELD							
	2019 OIL REVENUE PER LIFTING	47TH	48th	49th	50th	51st	52nd	TOTAL (GHS)
	ROYALTIES FROM OIL AND GAS	43,309,935	45,799,752	44,036,198	8,879,807	41,782,995	43,193,441	227,002,128
	PETROLEUM-PARTICIPARING INTEREST	112,248,900	118,701,903	114,131,198	23,014,317	108,291,438	111,946,974	588,334,730
	CORPORATE INCOME TAX	84,825,714	37,467,315	0	19,835,910	0	0	142,128,939
	SURFACE RENTALS	246,145	327,225	67,464		1,022,006	0	1,662,839
	INTEREST AND INVESTMENT INCOME	214,351	989,171	593,945	168,462	0	0	1,965,930
	TOTAL	240,845,046	203,285,365	158,828,805	51,898,497	151,096,438	155,140,415	961,094,566
	TEN							
	2019 OIL REVENUE PER LIFTING	TEN(10)	TEN(11)	TEN(12)	TEN(13)	TOTAL (GHS)		
	ROYALTIES FROM OIL AND GAS	14,078,224	16,407,640	16,844,850	15,466,354	62,797,067		
	PETROLEUM-PARTICIPARING INTEREST	40,122,938	46,761,774	48,007,821	44,079,108	178,971,641		
	CORPORATE INCOME TAX	75,000,000	0	0	0	75,000,000		
	SURFACE RENTALS	324,850	0	33,650	0	358,500		
	INTEREST AND INVESTMENT INCOME	180,461	0	144,815	0	325,276		
	TOTAL	129,706,472	63,169,415	65,031,136	59,545,461	317,452,484		

1	ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2019						
	SANKOFA						
	2019 OIL REVENUE PER LIFTING	2ND Lifting	3rd Lifting	TOTAL (GHS)			
	ROYALTIES FROM OIL AND GAS	258,670,799	0	258,670,799			
	PETROLEUM-PARTICIPATING INTEREST	0	150,111,171	150,111,171			
	CORPORATE INCOME TAX	0	45,269,496	45,269,496			
	SURFACE RENTALS	174,522	114,410	288,932			
	INTEREST AND INVESTMENT INCOME	1,147,553	2,233,421	3,380,975			
	TOTAL	259,992,875	197,728,498	457,721,373			
	SUMMARY ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2019						
		JUBILEE FIELD	TEN FIELD	SANKOFA FIELD	TOTAL		
	ROYALTIES FROM OIL AND GAS	227,002,128	62,797,067	258,670,799	548,469,994		
	PETROLEUM-PARTICIPATING INTEREST	588,334,730	178,971,641	150,111,171	917,417,542		
	CORPORATE INCOME TAX	142,128,939	75,000,000	45,269,496	262,398,435		
	SURFACE RENTALS	1,662,839	358,500	288,932	2,310,272		
	INTEREST AND INVESTMENT INCOME	1,965,930	325,276	3,380,975	5,672,180		
	Grand Total	961,094,566	317,452,484	457,721,373	1,736,268,423		

2			
	GRANTS SCHEDULE	2019	2018
		GH¢	GH¢
2a	PROJECT GRANTS		
	AFRICAN DEVELOPMENT BANK	69,707,073	53,452,058
	CANADA	88,941,040	91,797,511
	DENMARK	0	2,182,939
	FRANCE	0	0
	GERMANY	260,224,407	132,967,728
	JAPAN	225,055,540	108,242,289
	NETHERLANDS	7,255,002	14,518,024
	SPAIN		
	SWISS GOV'T	10,230,961	9,816,633
	EUROPEANS UNION	145,208,828	69,157,495
	UNITED KINGDOM	20,598,908	39,485,975
	UNITED NATIONS DEVELOPMENT PROGRAMME	0	0
	UNITED NATIONS POPULATION FUND (UNFPA)	0	0
	UNICEF	0	0
	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)	0	6,492,657
	CLIMATE INVESTMENT FUND	0	1,233,755
	WORLD BANK	179,731,836	234,894,499
	UNITED STATES AGENCY FOR INTERNATIONAL DEV.	0	347,158,657
	KOREA	0	11,502,692
	USA	0	0
	SWISS GOVT	0	13,174,110
	TOTAL	1,006,953,596	1,136,077,023
2b	DECENTRALIZED GRANT		
	CENTRAL GOVERNMENT	689,205,249	0
	LOCAL GOVERNMENT	598,626,969	0
		0	0
	TOTAL DDF	1,287,832,218	0
	TOTAL GRANTS	2,294,785,815	1,136,077,023

3 ADVANCES								
3A VEHICLE	Balance	Prior Year	Corrected Adjusted	Advances	Total	Interest	Principal	Balance
MDA	31/12/2018	Adjustment	Balance	Granted	Recoveries	Recoveries	Recoveries	31/12/2019
CENTRAL GOVERNMENT VEHICLE ADVANCE								
Office of the Senior Minister	34,000	(34,000)	-	-	-	-	-	-
Office of Government Machinery	3,544,092	(680,389)	2,863,702	96,000	281,693	5,523	276,169	2,683,533
Office of the Head of Civil Service	(43,800)	165,843	122,042	172,000	198,541	3,893	194,648	99,394
Audit Service	264,666	(63,315)	201,350	626,000	746,277	14,633	731,644	95,706
Public Services Commission	80,172	9,303	89,474	37,280	84,478	1,656	82,822	43,933
Office of the Administrator, DACF	56	(0)	56	-	-	-	-	56
Electoral Commission	66,375	(1,077)	65,299	-	11,124	218	10,906	54,392
Ministry of Foreign Affairs and Regional Integration	91,396	(4,058)	87,338	-	17,167	337	16,830	70,508
Ministry of Finance	770,797	1,193,184	1,963,982	1,400,000	2,629,623	51,561	2,578,062	785,919
Ministry of Local Government and Rural Development	(41,412)	136,004	94,592	1,051,750	1,124,516	24,715	1,099,800	46,542
Ministry of Food and Agriculture	215,138	130,585	345,723	185,000	109,073	2,139	106,935	423,789
Ministry of Lands and Natural Resources	196,869	(5,661)	191,207	132,500	118,404	2,322	116,082	207,625
Ministry of Petroleum	143,186	-	143,186	-	-	-	-	143,186
Ministry of Trade and Industry	293,964	(22,158)	271,806	29,000	100,958	1,980	98,978	201,828
Ministry of Tourism, Culture and Creative Arts	246,868	79,522	326,390	142,000	168,313	3,300	165,013	303,377
Ministry of Environment Science, Technology and Innovation	393,098	(35,095)	358,003	40,000	180,776	3,545	177,231	220,771
Ministry of Energy	51,943	11,462	63,404	53,300	118,667	2,327	116,340	364
Ministry of Fisheries and Aquaculture Development	44,935	35,238	80,173	35,000	17,983	353	17,631	97,543
Ministry of Water Resources, Works and Housing	354,159	(8,916)	345,243	75,000	109,617	2,149	107,467	312,775
Ministry of Roads and Highways	205,834	14,384	220,217	30,000	68,416	1,341	67,074	183,143
Ministry of Education	549,031	(158,599)	390,432	432,000	746,447	14,636	731,811	90,621
Ministry of Employment and Labour Relations	318,158	25,263	343,421	28,000	122,928	2,410	120,518	250,903
Ministry of Youth and Sports	86,242	(9,239)	77,003	32,000	63,175	1,239	61,936	47,067
Ministry of Communication	236,818	(157,698)	79,121	42,500	232,883	4,566	228,316	(106,696)
National Commission for Civic Education	48,870	(4,897)	43,974	11,800	17,550	344	17,206	38,568
Ministry of Chieftaincy and Traditional Affairs	234,624	(119,684)	114,940	-	123,314	2,418	120,896	(5,956)
Ministry of Health	468,153	(25,395)	442,758	515,000	558,822	10,957	547,865	409,893
National Media Commission	15,030	2,507	17,537	-	2,024	40	1,985	15,552
Ministry of Information and Media Relations	61,619	115,076	176,696	17,500	24,201	475	23,726	170,470
Ministry of Gender, Children and Social Protection	19,520	(10,815)	8,705	97,000	109,488	2,147	107,341	(1,636)
Ministry of Justice	150,810	(32,707)	118,103	78,500	244,862	4,801	240,061	(43,458)
Ministry of Defence	256,640	18,792	275,433	-	63,558	1,246	62,312	213,121
Commission on Human Rights and Administration Justice	136,209	(5,097)	131,112	30,000	69,063	1,354	67,709	93,403
Judicial Service	43,670	(24,166)	19,504	-	42,101	826	41,276	(21,772)
Ministry of Interior	287,104	(30,341)	256,762	274,500	199,390	3,910	195,481	335,782
National Development Planning Commission	6,808	(7,844)	(1,036)	32,000	30,166	591	29,575	1,389
Ministry of Business Development	-	-	-	-	6,408	126	6,283	(6,283)
National Labour Commission	38,342	(3,980)	34,362	-	47,955	940	47,015	(12,653)
Ministry of Inner City and Zongo development	(961)	0	(961)	-	2,273	45	2,228	(3,190)
Ministry of Transport	149,488	(55,004)	94,485	97,000	50,665	993	49,672	141,813

3 ADVANCES								
3A VEHICLE	Balance	Prior Year	Corrected Adjusted	Advances	Total	Interest	Principal	Balance
MDA	31/12/2018	Adjustment	Balance	Granted	Recoveries	Recoveries	Recoveries	31/12/2019
CENTRAL GOVERNMENT VEHICLE ADVANCE								
Ministry Of Aviation	32,713	0	32,713	-	16,787	329	16,457	16,256
Ministry of Special Development Initiatives	(1,888)	(0)	(1,888)	-	2,463	48	2,414	(4,302)
Ministry Of Parliamentary Affairs	(7,114)	(1,600)	(8,715)	-	18,133	356	17,777	(26,492)
Ministry of Railway Development	56,171	(0)	56,171	10,000	47,460	931	46,529	19,642
Ministry Of Sanitation and Water Resources	51,209	(0)	51,209	63,000	34,795	682	34,113	80,097
Ministry of Planning	-	-	-	-	6,104	120	5,984	(5,984)
Ministry of Regional Re-organization	(4,368)	0	(4,368)	-	18,275	358	17,916	(22,284)
Ministry of Monitoring and Evaluation	(1,848)	(0)	(1,848)	-	13,819	271	13,548	(15,397)
Public Utility and Regulatory Commission	-	-	-	-	-	-	-	-
National Commission on Culture	1,820	(1,820)	-	-	-	-	-	-
TOTAL	10,145,206	433,607	10,578,813	5,865,630	9,000,735	179,151	8,821,584	7,622,859
DECENTRALISED ADVANCES								
MDAs								
Ministry of Education	-	-	-	50,767	-	-	-	50,767
Ghana Health Service - Ashanti Regional Hospital				34,320				34,320
Total MDAs	-	-	-	85,087	-	-	-	85,087
GRAND TOTAL	10,145,206	433,607	10,578,813	5,950,717	9,000,735	179,151	8,821,584	7,707,945

3C SPECIAL						
	Balance		Adjusted	Advances		Balance
CENTRAL SPECIAL ADVANCES - MDA	31/12/2018	Adjustment	31/12/2018	Granted	Recoveries	31/12/2019
Min of Employment & Labour Relation	34,810	(35,000)	(190)	50,400	1,755	48,454
Office of Government Machinery	81,582	15,150	96,732	-	-	96,732
Public Services Commission	749	-	749	-	-	749
Ministry of Finance	105,130	13,045	118,176	149,951	43,400	224,726
Ministry of Health	338	-	338	5,000	9,415	(4,077)
Ministry of Food and Agriculture	1,230	-	1,230	-	-	1,230
Ministry of Lands and Natural Resources	(529)	600	71	-	16,086	(16,014)
Ministry of Trade and Industry	(1,080)	-	(1,080)	-	-	(1,080)
Ministry of Environment Science, Technology and I	(3,616)	1,080	(2,536)	2,000	12,890	(13,426)
Ministry of Water Resources, Works and Housing	2,022	-	2,022	-	6,735	(4,712)
Ministry of Roads and Highways	167	-	167	2,500	3,610	(944)
Ministry of Transport	3,952	-	3,952	-	70	3,882
Ministry of Education	6,973	(0)	6,973	5,000	17,932	(5,959)
Ministry of Youth and Sports	13,520	-	13,520	44,600	20,558	37,562
Ministry of Communications	2,401	-	2,401	-	7,993	(5,592)
Ministry of Gender, Children and Social Protection	(859)	72,468	71,610	-	-	71,610
Audit Service	5,429	-	5,429	-	(3,894)	9,323
Min of Justice & Attorney General (MOJAG)	869	(125)	744	-	897	(153)
Local Government Services	(18,384)	(23,900)	(42,284)	-	-	(42,284)
Office of the Head of Civil Service	39,657	(23,504)	16,152	52,220	57,250	11,123
Ministry of Information and Media Relations	(76)	-	(76)	-	-	(76)
Commission on Human Rights and Admin. Justice		-	-	2,500	-	2,500
Ministry of Foreign Affairs and Reg Integration		-	-	-	360	(360)
Ministry Of National Security		-	-	-	29,302	(29,302)
Ministry of Energy and Petroleum		-	-	-	3,838	(3,838)
Ministry of Local Govt and Rural Development	90,680	(19,814)	70,866	131,900	149,412	53,354
TOTAL	364,965	(0)	364,965	446,071	377,608	433,429
Decentralised to MDAs						
Ministry of Education	9,067,015	-	9,067,015	14,106,812	-	23,173,827
Ministry of Health	-	-	-	172,840	-	172,840
Community Water and Sanitation Agency (CWSA)	-	-	-	573,420	-	573,420
TOTAL MDAs	9,067,015	-	9,067,015	14,853,072	-	23,920,087
TOTAL CENTRAL	9,431,980	(0)	9,431,980	15,299,143	377,608	24,353,516

3C SPECIAL						
	Balance		Adjusted	Advances		Balance
	31/12/2018	Adjustment	31/12/2018	Granted	Recoveries	31/12/2019
CENTRAL SPECIAL ADVANCES - MDA						
MMDAs						
Krachi East Municipal Assembly	45,000	-	45,000	-	-	45,000
Krachi Nchumuru District Assembly	62,017	-	62,017	1,000	-	63,017
Agona West Municipal Assembly	167,571	-	167,571	-	-	167,571
Juaboso District Assembly	91,167	-	91,167	-	-	91,167
Wassa East District Assembly	150,200	-	150,200	-	-	150,200
Nzema East Municipal Assembly	72,000	-	72,000	-	-	72,000
Sekondi Takoradi Metropolitan Assembly	111,108	-	111,108	-	-	111,108
Wassa Amenfi West Municipal Assembly	244,440	-	244,440	-	-	244,440
Bia West District Assembly	51,944	-	51,944	-	-	51,944
Prestea-Huni Valley Municipal Assembly	800	-	800	-	-	800
Offinso Municipal Assembly	37,600	-	37,600	-	-	37,600
Atebubu Amantin Municipal Assembly	-	-	-	-	12,400	(12,400)
East Gonja Municipal Assembly	-	-	-	10,960	-	10,960
East Mamprusi Municipal Assembly	1,040	-	1,040	-	-	1,040
West Mamprusi Municipal Assembly	48,303	-	48,303	-	-	48,303
Bongo District Assembly	9,595	-	9,595	-	-	9,595
Kassena Nankana East Municipal Assembly	1,861	-	1,861	-	-	1,861
Wa East District Assembly	13,000	-	13,000	-	-	13,000
Ayawaso Central Municipal Assembly_ACMA	-	-	-	2,800	-	2,800
KWAHU AFRAM PLAIN NORTH DISTRICT ASSEMBLY	-	-	-	-	61,055	(61,055)
SENE EAST DISTRICT ASSEMBLY	-	-	-	128	-	128
Obuasi East District Assembly	-	-	-	1,000	-	1,000
TOTAL MMDAs	1,107,645	-	1,107,645	15,887	73,455	1,050,077
GRAND TOTAL	10,539,625	(0)	10,539,625	15,315,031	451,063	25,403,594

3 ADVANCES					
3D SALARY ADVANCE					
MDAS	BAL AS AT 1/1/2019	RECOVERIES	PAYMENTS	REFUND	BAL AS AT 31/12/19
Ministry of Food and Agriculture	25,512	17,674	0	0	7,838
Ministry of Lands and Natural Resources	0	0	0	0	0
Ministry of Trade and Industry	0	0	0	0	0
Min of Energy	0	0	0	0	0
Ministry of Water Resources, Works and Housing	7,590	5,940	8,644	0	10,294
Ministry of Roads and Highways	436	0	0	0	436
Ministry of Education	475,316	323,785	145,109	0	296,640
Min of Youth & Sports	-450	0	0	0	-450
Ministry of Environment Science, Technology and Innovation	13,572	710	0	0	12,862
Ministry of Health	271,353	140,194	179,894	0	311,053
Ministry of Employment	143,000	0	0	0	143,000
Ministry of Interior	0	0	0	0	0
Ministry of Local Government and Rural Development	-5,781	30,017	91,944	0	56,146
Office of Government Machinery	7,070	4,656	0	0	2,414
Ministry of Communication	5,428	13,677	14,910	0	6,661
Min of Justice	19,487	14,730	3,652	0	8,409
Min of Foreign Affairs	0	0	0	0	0
Min of Finance	256,299	5,491	0	0	250,808
Min of Defence	0	0	0	0	0
Min of Tourism	43,078	1,142	0	0	41,936
Judicial Service	0	0	0	0	0
Min of Gender and Social Protection	3,874	2,101	0	0	1,773
Management Services Division	0	0	0	0	0
Controller and Accountant Generals Department	0	104,162	140,858	0	36,696
Audit Service	34,811	19,320	0	0	15,491
Ministry of Information and Media Relations	0	0	0	0	0
Ministry of Transport	-883	0	0	0	-883
Local Government Services	70,276	33,281	20,234	0	57,229
TOTAL	1,369,987	716,880	605,245	0	1,258,352
Decentralized To MDAs	732,417	849,178	539,066	0	422,305
TOTAL CENTRALISED	2,102,404	1,566,058	1,144,311	0	1,680,657
MMDAs	0	2,489,913	7,813,044	0	5,323,131
TOTAL MMDAs	0	2,489,913	7,813,044	0	5,323,131
GRAND TOTAL	2,102,404	4,055,971	8,957,355	0	7,003,788

3 ADVANCES	
3D DEPARTMENTAL VEHICLE REVOLVING FUND	
MDAs	Balance
	(GH¢)
Audit Service	25,117
Bureau of National Investigation	16,043
Central Systems Devt Unit	0
CHRAJ	5,300
Council For Law Reporting	2,397
Council For Scientific & Industrial Research	13,300
Council of State	63,560
District Assemblies Common Fund	3,600
Electoral Commission	2,000
Environmental Protection Agency	800
Forestry Commission	4,845
Ghana Armed Forces	24,000
Ghana Atomic Energy Commission	6,600
Ghana Broadcasting Corporation	20,450
Ghana Highways Authority	800
Ghana Immigration Service	1,400
Ghana Institute of Journalism	500
Ghana Institute of Languages	2,000
Ghana National Fire Service	10,200
Ghana News Agency	8,323
Ghana Police Service	20,000
Ghana Prison Service	11,600
Ghana Registered Nurses Association	1,200
Ghana Standards Board	3,300
Ghana Tourist Board	3,500
GIMPA	12,200
Hotel,Catering & Tourism Training Centre	7,000
Institute of Professional Studies	2,200
Judical Service	9,110
Kwame Nkrumah University of Sc& Tech.	16,000
Land Valuation Board	2,500
Lands Commission	1,280
Law Reform Commission	1,200
Management Dev't & Productivity Institute	3,900
Ministry of Parliamentary Affairs	520,920
Museums & Monuments Board	2,000
National Board For Small Scale Industries	350
National Commission On Civic Education	7,500
National Commission on Culture	6,000
National Council For Tertiary Education	4,500
National Council On Women & Development	5,200
National Development Planning Commission	4,397

3 ADVANCES	
3D DEPARTMENTAL VEHICLE REVOLVING FUND	
MDAs	Balance
	(GH¢)
National Onchocerciasis Secretariat	500
National Service Secretariat	2,250
National Sports Council	10,600
New Times Corporation	4,000
Noguchi Memorial Inst. for Med.Research	3,600
Opportunities Industrialisation Centre	2,350
Pharmacy Council	350
Prices And Incomes Board	2,050
School of Administration	5,000
State Enterprises Commission	1,500
Statistical Service	18,000
Supplies & Stores Inspectorate	500
Takoradi Polytechnic	1,000
Tamale Polytechnic	2,000
U S T-School of Medical Sciences	10,100
Univerity of Cape Coast	16,500
University of Development Studies, Tamale.	11,000
University of Education, Winneba.	11,000
University of Ghana Medical School	11,300
University of Ghana , Legon	20,160
Driver and Vehicle Licensing Authority	377,666
TOTAL	1,368,518

4. LOANS RECEIVABLES SCHEDULE						
	Balance as at		Loans		Balance as at	
INSTITUTION	01/01/2019	Adjustments	Granted	Recoveries	31/12/2019	
4a						
G E N E R A L						
Ghana Railway and Ports Authority	921,686	0	0	0	921,686	
Local Authorities	293	0	0	0	293	
TOTAL	921,980	0	0	0	921,980	
4b						
STATUTORY BOARDS AND CORPORATION						
State Farms Corporation	32,886	0	0	0	32,886	
New Times Corporation	74,352	0	0	0	74,352	
Ghana Enterprise Development Commission	883	0	0	0	883	
Agricultural Development Bank	38,967,282	0	0	0	38,967,282	
State Transport Corporation	4,520,085	0	0	0	4,520,085	
National Investment Bank	5,067	0	0	0	5,067	
State Gold Mining Corporation	140,430	0	0	0	140,430	
Ghana Post	5,108,187	0	0	0	5,108,187	
Ghana Agricultural Development Corporation	630	-630	0	0	0	
Architectural Engineering Services Corporation	79,106	-79,106	0	0	0	
Ghanaian Industrial Development Corporation	1,746	0	0	0	1,746	
State Hotels Corporation	46,002	0	0	0	46,002	
State Construction Corporation	275,644	0	0	0	275,644	
State Housing Corporation	0	0	0	0	0	
Ghana Supply Commission	3,282	-3,282	0	0	0	
Omnibus Services Authority	20,509,151	0	0	0	20,509,151	
Ghana Tourist Corporation	20	-20	0	0	0	
Ghana Water and Sewerage Corporation (GWCL)	98,233,791	0	0	0	98,233,791	
Food Production Corporation	112,388	0	0	0	112,388	
Ghana Food Distribution Corporation	583	0	0	0	583	
Aluminium Industries Commission	1,018	0	0	0	1,018	
Ghana Airways Corporation	23,553,437	0	0	0	23,553,437	
Ghana National Manganese Corporation	378,949	0	0	0	378,949	
Gonja Development Corporation	210	0	0	0	210	
West African Airways Corporation	3	0	0	0	3	
State Fishing Corporation	14,253	0	0	0	14,253	
Western Regional Development Corporation	117	0	0	0	117	
Brong Ahafo Regional Development Corporation	3,866	0	0	0	3,866	
Ghana Railways Corporation	484,552	-484,552	0	0	0	
Upper East Development Corporation	2,011	0	0	0	2,011	
State Oil Palm Plantation Corporation	2,500	0	0	0	2,500	
Electricity Company of Ghana	333,499,000	0	0	0	333,499,000	
GIHOC - Tema Steelworks	772	0	0	0	772	
GIHOC - Farms	233	0	0	0	233	
GIHOC - Footwear	29,228	0	0	0	29,228	
GIHOC - Vegetable Oil Mills	9,637	0	0	0	9,637	
GIHOC - Fibre Bag	243	0	0	0	243	
GIHOC - Fibre Products	106,418	0	0	0	106,418	
GIHOC - Manufacturing Co.	6,188	0	0	0	6,188	
GIHOC - Mosquito Coil	3,531	0	0	0	3,531	
GIHOC - Marbles	8,925	0	0	0	8,925	
GIHOC - Meat (Tema & Bolga)	22,128	0	0	0	22,128	
GIHOC - Boatyards (Mumford)	1,885	0	0	0	1,885	
GIHOC - Boatyards (Tema)	24,637	0	0	0	24,637	
GIHOC - Cannery (Pwulugu)	4,090	0	0	0	4,090	
GIHOC - Refrigeration & Household Prod.	5,505	0	0	0	5,505	
GIHOC - Cannery (Wenchi)	3,639	0	0	0	3,639	
GIHOC - Cannery (Nsawam)	18,301	0	0	0	18,301	
GIHOC - Printing & Paper Prod.	2,474	0	0	0	2,474	
GIHOC - Nzema Oil Mills	10,203	0	0	0	10,203	
GIHOC - Central Advertising Co.	1,780	0	0	0	1,780	
GIHOC - Aboso Glass Factory	126,591	0	0	0	126,591	
GIHOC - Cannery	22,625	0	0	0	22,625	
GIHOC - Pharmaceutical	101,599	0	0	0	101,599	
GIHOC - Distilleries	108,369	0	0	0	108,369	
GIHOC - Bottling	8,636	0	0	0	8,636	
Central Regional Development Corporation	125,046	0	0	0	125,046	
Ghana National Trading Corporation	584	0	0	0	584	
Twifo Oil Palm Plantation Ltd	-0	0	0	0	-0	
Ghana Publishing Corporation	811,675	-811,675	0	0	0	

4. LOANS RECEIVABLES SCHEDULE						
		Balance as at		Loans		Balance as at
INSTITUTION		01/01/2019	Adjustments	Granted	Recoveries	31/12/2019
Volta River Authority		218,370,000	0	0	0	218,370,000
Ghana Civil Aviation Authority		535,322	-535,322	0	0	0
City Express Services		1,213,718	0	0	0	1,213,718
Meat Marketing Board		24,551	0	0	0	24,551
Graphic Corporation		1,142	0	0	0	1,142
Ghana National Petroleum Corporation (G.N.P.C.)		10,870,959	-10,870,959	0	0	0
MASLOC		15,000,000	0	0	0	15,000,000
Student Loan Trust		1,739,789	0	0	0	1,739,789
Ghana Grid Company Limited		51,401,629	0	0	0	51,401,629
Metro Mass Transit LTD		92,015,331	0	0	0	92,015,331
Intercity STC Coaches Limited (STC)		61,901,404	0	0	0	61,901,404
Bulk oil Storage and Transportation (BOST)		69,388,556	0	0	0	69,388,556
Total		1,050,078,772	-12,785,547	0	0	1,037,293,226
4c						
COMPANIES						
Ghana Sugar Estate Ltd		1,396,624	0	0	0	1,396,624
Ghana Sugar Estate Ltd (Asutsuare)		44,497	0	0	0	44,497
Ghana Sugar Estates (Komenda)		26,634	0	0	0	26,634
African Timber & Plywood		52,461	0	0	0	52,461
Willowbrook		999	0	0	0	999
Prefab Concrete Products		6,068	0	0	0	6,068
Ejura Farms Ltd		11	0	0	0	11
Farmer John and Daughters		116	0	0	0	116
Bremang Dredging Company		19	0	0	0	19
Amalgamated Banket Area Ltd		60	0	0	0	60
Achimota Brewery Company		200	0	0	0	200
Mankoadze fisheries		184,972,182	0	0	0	184,972,182
Ghana Consolidated Diamond Ltd		409,694	0	0	0	409,694
Glisksten West Africa Ltd		67,233	0	0	0	67,233
Promintex Ltd		14	0	0	0	14
Ghana Rice Production Company		470	0	0	0	470
Ghana Cargo Handling Company		36	0	0	0	36
Volta Lake Transport Company		41,007	-41,007	0	0	0
Ghana Rubber Estate Ltd		3,773,794	0	0	2,634,883	1,138,911
Seraphim Surgicals		102,392	0	0	0	102,392
Ghana Seed Company		500	-500	0	0	0
National Oil Palm Plantation Ltd		39,143	0	0	0	39,143
Ghana Cold Store		124	0	0	0	124
National Industrial Company		2,500	0	0	0	2,500
Ghana Commercial Farm		200	0	0	0	200
Ghana Co-operative Bank		180	-180	0	0	0
Kul Industrial Alcohols Ltd.		23,000	0	0	0	23,000
Prestea Goldfields Co.		149,069	0	0	0	149,069
Kumasi Furniture & Joinery Co. Ltd		4,729	0	0	0	4,729
Loyalty Industries Ltd		18,327	-18,327	0	0	0
State Oil Palm Plantation		87,558	0	0	0	87,558
Western Veneer & Lumber Co. Ltd		51,111	-51,111	0	0	0
Bonsa Tyre Co. Ltd		37,355	-37,355	0	0	0
Pomadze Poultry Enterprise		9,962	0	0	0	9,962
Ghana Bottling Co. (Pepsi Cola)		35,404	0	0	0	35,404
EHWIA Wood Products		10,741	0	0	0	10,741
Ghana Sanyo Co.		25,429	-25,429	0	0	0
Tema Oil Refinery Ltd		213,244,000	0	0	0	213,244,000
Home Finance Company		9,538,316	-9,538,316	0	0	0
Panafest Secretariat		30,000	-30,000	0	0	0
J.Adom Limited		8,843	-8,843	0	0	0
Ghana Broadcasting Corporation		71,113,533	-71,113,533	0	0	0
Ghana Agro-Food Company		1,094,602	-1,094,602	0	0	0
Quality Grain Co. Ltd.		13,495,351	0	0	0	13,495,351
La Palm & Coco Palm		23,161,600	-23,161,600	0	0	0
Cummins Power Generation Ltd.		2,182,557	0	0	0	2,182,557
Aggreko UK Ltd.		478,108	-478,108	0	0	0
Home Finance Company		411,758	0	0	0	411,758
Novotel		9,400,850	0	0	5,010,574	4,390,276
Ghana International Airline LTD		5,142,828	-5,142,828	0	0	0
Ghana cylinder manufacturing company ltd		1,775,623	0	0	0	1,775,623

4. LOANS RECEIVABLES SCHEDULE						
		Balance as at		Loans		Balance as at
INSTITUTION		01/01/2019	Adjustments	Granted	Recoveries	31/12/2019
Margins Company Ltd & Supercard ApS		1,005,167	0	0	0	1,005,167
Pharmaplast Limited & Scanbech A/S		7,500	0	0	0	7,500
Crystal Lake fish Limited & Hvalpsund Net A/S		380,805	0	0	0	380,805
Ako Waste Management Limited & J.Hvidtved Larsen A/S		700,603	0	0	0	700,603
Divine Seafoods ltd		221,947	0	0	0	221,947
Ipalco gh ltd		261,902	0	0	0	261,902
Cra ltd		51,048	0	0	0	51,048
Danafco ltd		370,601	0	0	0	370,601
African Ind. ltd		27,060	0	0	0	27,060
Gad furniture		235,436	0	0	0	235,436
Masdo Garments		7,218	0	0	0	7,218
Andy Sae Co ltd		11,359	0	0	0	11,359
Modular Sys. Ltd		188,220	0	0	0	188,220
Larson Gh. Ltd		213,764	0	0	0	213,764
Carpo ltd		338,701	0	0	0	338,701
Skao Graphics		416,051	0	0	0	416,051
Nova Beauty		278,507	0	0	0	278,507
Agro Chicks Int		528,925	0	0	0	528,925
Western Water wks		308,686	0	0	0	308,686
Dufie Dansk		91,742	0	0	0	91,742
Gelato Delite ltd		239,162	0	0	0	239,162
Tonisco Group		295,617	0	0	0	295,617
Oyoko Abohen ltd		74,240	0	0	0	74,240
Dieu Donnee Ent.		9,259	0	0	0	9,259
Intelligent Cards		542,053	0	0	0	542,053
Juabeng Rural Bank		110,170	0	0	0	110,170
SUNRIPE FOOD PRODUCT		43,039	0	0	0	43,039
HAY INDUSTRIES		610,931	0	0	0	610,931
AKPANGA ORGANIC LTD		590,929	0	0	0	590,929
YEDENT PROCESSING LTD		0	0	0	0	0
MASTERMIX STUDIOS LTD		-0	0	0	0	-0
SAMBOT INDUSTRIES LTD		256,559	0	0	0	256,559
GOLDEN WEB LTD		445,834	0	0	0	445,834
CAN AND KAA LTD		520,230	0	0	0	520,230
TAYCO AGRO LTD		590,660	0	0	0	590,660
3 OAKS LTD		595,046	0	0	0	595,046
KENNGA LTD		97,151	0	0	0	97,151
TONGU FRUITS (GH) LTD		302,572	0	0	0	302,572
N & C FOODS CO. LTD		580,747	0	0	0	580,747
GABLIN CO. LTD		102,705	0	0	0	102,705
2K FARMS LTD		574,804	0	0	0	574,804
SAROBI LTD		284,258	0	0	0	284,258
LITSA INITIATIVES LTD		268,452	0	0	0	268,452
ALL FAMILY ESTATE CO. LTD		241,667	0	0	0	241,667
STAYSWEET INDUSTRIES LTD		347,274	0	0	0	347,274
MC. JONES VENTURES LTD		227,555	0	0	0	227,555
P&M FARMS LTD		86,398	0	0	0	86,398
WEDDI AFRICA LTD		890,375	0	0	0	890,375
AMPONSAH-EFFAH LTD		1,039,793	0	0	0	1,039,793
SARCON QUARRY LTD		960,396	0	0	0	960,396
LEVIATHAN CO. LTD		1,649,967	0	0	0	1,649,967
OSEBOBA CO. LTD		1,328,080	0	0	0	1,328,080
UNITED BISCUIT CO LTD		1,038,599	0	0	0	1,038,599
ALPHA SALT LTD		450,682	0	0	0	450,682
RELIX CO. LTD		1,550,450	0	0	0	1,550,450
LEADS CONTRACTS LTD		898,089	0	0	0	898,089
BEVERLY LODGE		234,577	0	0	0	234,577
PLYWOOD POINT CO.LTD		1,218,135	0	0	0	1,218,135
OSS LTD		696,524	0	0	0	696,524
TRAFIX LTD		737,701	0	0	0	737,701
GOODISON TRUCKS LTD		907,478	0	0	0	907,478
CITY CLEAN LTD		1,642,230	0	0	0	1,642,230
BEEKAF FOODS LTD		1,341,262	0	0	0	1,341,262
GREENWICH SKY LTD		1,214,268	0	0	0	1,214,268
BCG CONTRACTS WORKS LTD		620,852	0	0	0	620,852
NYARKO CERAMIC WORKS		332,596	0	0	0	332,596
BENTWILL PORTS SERVICES		1,683,675	0	0	0	1,683,675
NOVA COMPLEX LTD		1,614,010	0	0	0	1,614,010

4. LOANS RECEIVABLES SCHEDULE						
	Balance as at		Loans		Balance as at	
INSTITUTION	01/01/2019	Adjustments	Granted	Recoveries	31/12/2019	
VONWA ENT LTD	721,864	0	0	0	721,864	
DELTA SHIPPING CO. LTD	1,065,549	0	0	0	1,065,549	
EDEN FOUNTAIN LTD	950,367	0	0	0	950,367	
JUNIOR BAGAYA ENT.	1,557,894	0	0	0	1,557,894	
AMANTIN & KASEI COMM. RURAL BANK	49,436	0	0	0	49,436	
AWUTU EMASA RURAL BANK	317,657	0	0	0	317,657	
BONZALI RURAL BANK	162,888	0	0	0	162,888	
KWAMAMAN RURAL BANK	530,400	0	0	0	530,400	
NATIONAL INVESTMENT BANK	76,281,637	0	0	0	76,281,637	
UPPER MANYA KRO RURAL BANK	720,743	0	0	0	720,743	
AGRICULTURAL INV. BANK	9,870,545	0	0	0	9,870,545	
GA RURAL BANK	732,959	0	0	0	732,959	
ROYAL BANK	2,000,000	0	0	0	2,000,000	
OKOMFO ANOKYE RURAL BANK	274,857	0	0	0	274,857	
AFRAM RURAL BANK	612,000	0	0	0	612,000	
ASUTIFI RURAL BANK	219,735	0	0	0	219,735	
RBRAKWA-BREMAN RURAL BANK	75,200	0	0	0	75,200	
UPPER AMENFI RURAL BANK	94,780	0	0	0	94,780	
DROBO COMM. RURAL BANK	42,975	0	0	0	42,975	
SINAPI ABA TRUST	124,280	0	0	0	124,280	
DERMA R/B LTD	90,993	0	0	0	90,993	
UNIVERSAL MERCHANT BANK	10,350	0	0	0	10,350	
GN BANK-IFO KONONGO	65,400	0	0	0	65,400	
ASSINMAN R/B LTD	291,160	0	0	0	291,160	
MICRO FIN R/B	47,615	0	0	0	47,615	
KWAMANMANN R/B	70,094	0	0	0	70,094	
DUMPONG R/B	128,075	0	0	0	128,075	
WENCHI R/B	118,952	0	0	0	118,952	
NAARA R/B	121,225	0	0	0	121,225	
ADA R/B	218,159	0	0	0	218,159	
SEFWIMAN R/B	32,641	0	0	0	32,641	
WAMFIE R/B	12,321	0	0	0	12,321	
ATWIMA MPONUA R/B	405,457	0	0	0	405,457	
Net Solutions LTD	1,000,000	0	0	0	1,000,000	
Consolidated Bank of Ghana	7,600,000,000	0	1,490,000,000	0	9,090,000,000	
Ghana Commercial Bank	2,201,280,634	0	0	0	2,201,280,634	
Fidelity Bank Limited	0	0	497,939,128	0	497,939,128	
Sunon Asogli	0	0	400,000,000	0	400,000,000	
AKSA Energy	0	0	350,000,000	0	350,000,000	
KARPOWER	0	0	210,000,000	0	210,000,000	
ECOBANK	0	0	199,978,660	0	199,978,660	
CAL BANK	0	0	195,709,614	0	195,709,614	
NIB	0	0	300,000,000	0	300,000,000	
CBG	0	0	56,362,319	0	56,362,319	
Road Fund	0	0	471,590,000	0	471,590,000	
Total	10,478,498,944	-110,741,739	4,171,579,721	7,645,457	14,531,691,468	
ECGD LOANS RECEIVABLES SCHEDULE						
Mallam Issa Issahatu	1,710,870	0	0	0	1,710,870	
Marine Construction Ltd	4,760,319	0	0	0	4,760,319	
Frandesco (WA) Ltd	879,195	0	0	0	879,195	
KASAP Ltd	13,186,628	0	0	0	13,186,628	
J. Stanley Owusu & Co. Ltd	7,511,458	0	0	0	7,511,458	
Goi-Kposem	8,924,046	0	0	0	8,924,046	
K. E. & Sons Ltd	1,987,322	0	0	0	1,987,322	
Danielli Mabey Ltd	9,617,776	0	0	0	9,617,776	
Mabey & Johnson	22,272,366	0	0	0	22,272,366	
Chartsworth Carpets (GH) Ltd	4,712,391	0	0	0	4,712,391	
Pentrex (GH) Ltd	2,436,941	0	0	0	2,436,941	
Franmar Joint Venture	18,875,703	0	0	0	18,875,703	
Taysec	87,535,419	0	0	0	87,535,419	
Kamara Group Ltd	3,250,589	0	0	0	3,250,589	
Yiadom Builders Ltd	1,914,384	0	0	0	1,914,384	
Ussuya (Ghana) Ltd	900,492	0	0	0	900,492	

4. LOANS RECEIVABLES SCHEDULE						
		Balance as at		Loans		Balance as at
INSTITUTION		01/01/2019	Adjustments	Granted	Recoveries	31/12/2019
Bascom Works Ltd		2,657,870	0	0	0	2,657,870
Wunishie Secretariat Services		1,337,843	0	0	0	1,337,843
Progressive & Modern Company Ltd		3,722,580	0	0	0	3,722,580
Goi-Kposem		8,469,365	0	0	0	8,469,365
TOTAL		206,663,557	0	0	0	206,663,557
Export Finance Company (Austrian On-Lent Loan)						
Alfralex Company Ltd		161,970	-161,970	0	0	0
Alluvial Recovery System		21,799	-21,799	0	0	0
Asamoah Raffan Works		212,458	-212,458	0	0	0
Asihene Brothers		369,287	-369,287	0	0	0
Cofie Zane Jewellery Ltd		23,652	-23,652	0	0	0
Direct Arts Industries Ltd		147,626	-147,626	0	0	0
Esterimo Packaging Ltd		128,020	-128,020	0	0	0
Gellina Packaging Co Ltd		29,348	-29,348	0	0	-0
Gidama Wood Processing		404,529	-404,529	0	0	0
Hicent Enterprise		45,020	-45,020	0	0	0
J K Enterprise		26,760	-26,760	0	0	0
Ken Sworth Mining & Cont. Limited		4,889	-4,889	0	0	0
Lorando Mining Co. Limited		389,330	-389,330	0	0	0
Louis Jewellery Factory Limited		6,496	-6,496	0	0	0
Nana Boakye Austrian Casting Limited		374,134	-374,134	0	0	0
Osei Research Centre		445,681	-445,681	0	0	0
Osumanu Salt Industry Limited		117,800	-117,800	0	0	0
Planstic Packaging Products Limited		47,852	-47,852	0	0	0
Tropical Crop Export Limited		15,863	-15,863	0	0	0
Tropical Golden Fruits Limited		373,571	-373,571	0	0	0
West Africa Salt Limited		8,773	-8,773	0	0	0
TOTAL		3,354,858	-3,354,858	0	0	0
TOTAL COMPANIES		10,688,517,359	-114,096,598	4,171,579,721	7,645,457	14,738,355,025
4d						
NPT.10						
FAIRFAX MULTI-SERVICE	NPT.10	11,176	0	0	0	11,176
SOLOYEB	NPT.10	4,903	0	0	0	4,903
MORTON EXCLUSIVE \$9,501.03	NPT.10	0	0	0	0	0
AGYA ADU	NPT.10	-361	0	0	0	-361
REROY CABLE	NPT.10	38,239	0	0	38,239	0
POLAR POWER	NPT.10	0	0	0	0	0
RONA CONST EUR139,482.78	NPT.10	0	0	0	0	0
G.M.A. ENTERPRISE	NPT.10	0	0	0	0	0
METALEX	NPT.10	0	0	0	0	0
PRIME CARE	NPT.10	0	0	0	0	0
IFO POSCO OSCO LTD	NPT.10	0	0	0	0	0
TOTAL		53,957	0	0	38,239	15,718
NPT 11						
DO-DAVE TANK	NPT.11	129,088	0	0	0	129,088
LIMAN SEIDU ENTERPRISE LIMITED	NPT.11	655	0	0	0	655
REROY CABLES LIMITED	NPT.11	3,734	0	0	0	3,734
BELSHAW USD 46,100	NPT.11	0	0	0	0	0
BELSHAW	NPT.11	36,279	0	0	36,279	0
TRADEREV LTD EUR114,100	NPT.11	0	0	0	0	0
MOONIC	NPT.11	0	0	0	0	0
PEE WOODS	NPT.11	0	0	0	0	0
BRITAK STEE	NPT.11	27,283	0	0	0	27,283
RCV CPL	NPT.11	30,817	0	0	23,112	7,705

4. LOANS RECEIVABLES SCHEDULE						
		Balance as at		Loans		Balance as at
INSTITUTION		01/01/2019	Adjustments	Granted	Recoveries	31/12/2019
TOTAL		227,856	0	0	59,392	168,465
NPT 12						
ALPHA TRADING	NPT.12	19	0	0	0	19
BESTAS PRESS	NPT.12	-2,933	0	0	0	-2,933
BILFORD IMPEX	NPT.12	0	0	0	0	0
EKNKA	NPT.12	218,141	0	0	218,141	0
ERNEST CHEMISTS LIMITED	NPT.12	0	0	0	0	0
FAIRBON	NPT.12	0	0	0	0	0
FINE PRINT \$102604.48;\$25845.85	NPT.12	0	0	0	0	0
JANDEL LIMITED	NPT.12	0	0	0	0	0
LILYGOLD	NPT.12	571,552	0	0	19,841	551,711
MAKAM KAOLIN	NPT.12	0	0	0	0	0
MARKYS GH. \$37,224.99;\$178,100	NPT.12	0	0	0	0	0
NATIONWIDE \$171,502;\$23,950	NPT.12	-11	0	0	0	-11
PHILIO DELIO	NPT.12	0	0	0	0	0
THORPE ROAD \$76,126.21	NPT.12	0	0	0	0	0
UNIC SOLUTION \$171,502;\$23,950	NPT.12	0	0	0	0	0
REROY	NPT.12	48,016	0	0	48,016	0
BESSBLOCK CONCRETE PRODUCT	NPT.12	43,516	0	0	34,813	8,703
OTAYAMAKO AGENIES	NPT.12	-0	0	0	0	-0
TOTAL		878,299	0	0	320,811	557,488
NPT 13						
CREATOR DIGITAL	NPT.13	-2,894	0	0	0	-2,894
J.A PLANTPOOL	NPT.13	2,894	0	0	0	2,894
KAS PROD	NPT.13	77,603	0	0	0	77,603
KS BIOSANITATION	NPT.13	5,788	0	0	0	5,788
MALEX PROCESSING \$106,080	NPT.13	0	0	0	0	0
SOLIDEL-PP	NPT.13	1,760	0	0	0	1,760
WORLD LINK JPY2,768,900 \$108,724.18	NPT.13	-28,787	0	0	0	-28,787
OBUOBA	NPT.13	0	0	0	0	0
ATTACHY CONSTRU	NPT.13	10	0	0	0	10
BUILDING TOGETHER	NPT.13	850,000	0	0	94,444	755,556
MAKAM KAOLI	NPT.13	0	0	0	0	0
GELLOQ CPY	NPT.13	0	0	0	0	0
SERVICE TO 20170423	NPT.13	35,540	0	0	29,131	6,409
PLANT RESOU	NPT.13	34,171	0	0	27,933	6,237
TOTAL		976,085	0	0	151,509	824,576
TOTAL NPT		2,136,197	0	0	569,950	1,566,247
						1,866,224
4e						
MISCELLANEOUS						
Public Servants' Housing Loan Scheme		4,327,990	0	0	0	4,327,990
Kumasi Traditional Council		80	0	0	0	80
Roof Loan Scheme		56	0	0	0	56
Hire Purchase Housing Scheme		183	0	0	0	183
Ghana Gov't Mortgage Scheme		43	0	0	0	43
Co-operative Wholesale Establishment		1	0	0	0	1
Co-operative Investment Trust		22	0	0	0	22
Loot Victims (1948 Disturbances)		12	0	0	0	12
Trade Union Congress		10	0	0	0	10
Ghana Amateur Sports Council		1	0	0	0	1
Ghana Society for the Blind		2	0	0	0	2
Central Organisation of Sports		2	0	0	0	2
Achimota Council		5	0	0	0	5
Dr. T.A. Morten		10	0	0	0	10
Ghana National Fire Service		922,175	-922,175	0	0	0
Housing Loan Board		28	0	0	0	28
Armed Forces Housing Scheme		27	0	0	0	27
Volta Regional Administration -1		86	0	0	0	86
Volta Regional Administration -2		30	0	0	0	30
Lower Volta Bridge		400	0	0	0	400
External Promissory Notes		340	0	0	0	340
Suppliers Credit		4,110	0	0	0	4,110

4. LOANS RECEIVABLES SCHEDULE						
		Balance as at		Loans		Balance as at
INSTITUTION		01/01/2019	Adjustments	Granted	Recoveries	31/12/2019
Kumasi Sewerage Project		70	0	0	0	70
Local Promissory Notes		97	0	0	0	97
Ghana Aluminium Company		149	0	0	0	149
KAK DEE		870	0	0	0	870
Accra Metropolitan Assembly		6,489	-6,489	0	0	0
Tamale Muincipal Assembly/GFA		10,000	-10,000	0	0	0
Cape Coast Municipal Assembly/GFA		25,000	-25,000	0	0	0
G. P. R. T. U.		3,966,063	-3,966,063	0	0	0
A Kennin Construction Ltd		2,527	-2,527	0	0	0
A B Management Agency		5,512	-5,512	0	0	0
Academy Press		228,150	-228,150	0	0	0
ADAP Company Ltd		15,580	-15,580	0	0	0
Alhaji Abu Bala and Sons		27,661	-27,661	0	0	0
Alhaji Sulemana Ind		70,407	-70,407	0	0	0
All Gate Co		34,813	-34,813	0	0	0
All Good Electricals		3,461	-3,461	0	0	0
Alumdor Ent Ltd		2,274	-2,274	0	0	0
Amani Cold Store Ltd		4,925	-4,925	0	0	0
Animal Health Production Dept		926	-926	0	0	0
AP Systems (GH) Ltd		22,975	-22,975	0	0	0
Asante Yamoah		10,240	-10,240	0	0	0
Barnartme Enterprise		1,750	-1,750	0	0	0
Banbert Dev Co Ltd		403,047	-403,047	0	0	0
Bartholomew Ltd		13,708	-13,708	0	0	0
Bend -Koy- Ltd		10,932	-10,932	0	0	0
Big Youth		3,822	-3,822	0	0	0
Big Aidoo		9,183	-9,183	0	0	0
Biwuus Const Co		20,491	-20,491	0	0	0
Boama Corp		968	-968	0	0	0
Bonte Gold Mines		84,697	-84,697	0	0	0
Bosomtwi Motors		5,925	-5,925	0	0	0
Brensuo Co Ltd		8,428	-8,428	0	0	0
Carreg		31,221	-31,221	0	0	0
Cartbrandys Enterprise		26,968	-26,968	0	0	0
Cashew and Spices Prod Ltd		7,057	-7,057	0	0	0
CEGO Associates Ltd		13,260	-13,260	0	0	0
Chasas Enterprise		1,247	-1,247	0	0	0
Chiraa Forest Mills		64,396	-64,396	0	0	0
CKA Industries Ltd		27,044	-27,044	0	0	0
Coppon Wood Processing		48,024	-48,024	0	0	0
Dadwene Cold Store		18,128	-18,128	0	0	0
Dickie Ltd		25,557	-25,557	0	0	0
Ebonabe Construction Ltd		2,057	-2,057	0	0	0
Electronic Works		29,807	-29,807	0	0	0
Envionnneeds Ltd		3,243	-3,243	0	0	0
Farmers Services Co Ltd		36,630	-36,630	0	0	0
Fine Print Ltd		23,985	-23,985	0	0	0
Finewood Trading Co		12,278	-12,278	0	0	0
FOS Company Ltd		251,627	-251,627	0	0	0
Fotoklinic		10,677	-10,677	0	0	0
Frank Walter Const Ltd		13,314	-13,314	0	0	0
Franffield Holdings		14,479	-14,479	0	0	0
General Leasing and Finance Co		465	-465	0	0	0
Ghana Cocoa Marketing Board		3,561,400	0	0	0	3,561,400
Ghana Concrete Engineering Ltd		2,326	-2,326	0	0	0
Ghana Frequency Reg/Control		3,690,987	-3,690,987	0	0	0
Ghana Highway Authority		715,117	-715,117	0	0	0
Ghana Household Utilities		7,061	-7,061	0	0	0
Ghana Oil Palm Devt Corp		22,708,354	-22,708,354	0	0	0
Ghana Primewood		95,889	-95,889	0	0	0
Ghana Publishing Corporation		629,547	-629,547	0	0	0
Ghana Sacks Ltd		71,174	-71,174	0	0	0
Ghana Tuna Fishing Dev		900	-900	0	0	0
Ghocar Industries		4,067	-4,067	0	0	0
GNPC		14,978,700	-14,978,700	0	0	0
Gold Coast Motors		50,846	-50,846	0	0	0
Havilin		11,362	-11,362	0	0	0
Hildad Company Ltd		28,302	-28,302	0	0	0

4. LOANS RECEIVABLES SCHEDULE						
		Balance as at		Loans		Balance as at
INSTITUTION		01/01/2019	Adjustments	Granted	Recoveries	31/12/2019
Hospitality Associate		1,930	-1,930	0	0	0
Ibnat Garment Ind		26,866	-26,866	0	0	0
Interante Ltd		3,260	-3,260	0	0	0
Jek Moses Co Ltd		6,445	-6,445	0	0	0
Jagmas		11,982	-11,982	0	0	0
Jasmedi Group Limited		5,600	-5,600	0	0	0
Jay W. Limited		25,883	-25,883	0	0	0
Joe Mara		8,657	-8,657	0	0	0
Jokumaks Limited		28,043	-28,043	0	0	0
Josco Trading & Construction Works		10,000	-10,000	0	0	0
Jowak Ent. Limited		4,662	-4,662	0	0	0
Jupiter Services		46,742	-46,742	0	0	0
K.A. Anno Wng Co. Limited		17,376	-17,376	0	0	0
Katson Limited		21,890	-21,890	0	0	0
Kensitah Contract Works		12,860	-12,860	0	0	0
Kuffour Medical Laboratory		3,445	-3,445	0	0	0
Laboratory Diagnostic Limited		8,006	-8,006	0	0	0
Lamim Co. Limited		16,910	-16,910	0	0	0
Life Construction Limited		13,517	-13,517	0	0	0
Listar Medical Service		163,893	-163,893	0	0	0
Losodi Agency		14,364	-14,364	0	0	0
Magna Limited		14,168	-14,168	0	0	0
Manill Limited		8,135	-8,135	0	0	0
Mark Cofie Engineering Co.		839	-839	0	0	0
Mattham (Gh) Limited		13,153	-13,153	0	0	0
Michael Smith		1,473	-1,473	0	0	0
Midjinmata Construction		17,890	-17,890	0	0	0
Modern Petroleum Products		28,538	-28,538	0	0	0
National Inventives		2,500	-2,500	0	0	0
O & A Limited		21,927	-21,927	0	0	0
Obboye Estates Limited		19,588	-19,588	0	0	0
Ocablock		18,564	-18,564	0	0	0
Oman Forfor Trading Co. Limited		717,034	0	0	0	717,034
Oman Forfor Trading Co. Limited		74,811	0	0	0	74,811
Osbon Limited		16,675	-16,675	0	0	0
Oxy Air Limited		3,567	-3,567	0	0	0
Pharmadex Limited		1,000	-1,000	0	0	0
Poly Product Limited		217,123	-217,123	0	0	0
Prebuo Limited		5,868	-5,868	0	0	0
Precise Co. Limited		15,350	-15,350	0	0	0
Rasasi Company Limited		3,063	-3,063	0	0	0
Reka Limited		992	-992	0	0	0
Ridge Timbers		5,114	-5,114	0	0	0
Rio Grande Industries		11,802	-11,802	0	0	0
Saltpond Oil Mills		4,479	-4,479	0	0	0
Saltreff		10,506	-10,506	0	0	0
Sapos Comm. Services		3,307	-3,307	0	0	0
Sarpest Stores Limited		18,400	-18,400	0	0	0
Scopus Trading Limited		17,026	-17,026	0	0	0
Seel (Gh) Limited		3,502	-3,502	0	0	0
Seiwaa Daban		6,234	-6,234	0	0	0
Shante Suppliers		14,423	-14,423	0	0	0
Simplicity Building Works		13,712	-13,712	0	0	0
Sodas Co. Limited		19,078	-19,078	0	0	0
Solid Development Limited		16,592	-16,592	0	0	0
Somuah Dapaah Construction		2,000	-2,000	0	0	0
State Gold Mining Corporation		144,249,402	-144,249,402	0	0	0
Subri Industrial Plantation Co. Limited		18,129,369	-18,129,369	0	0	0
Sunyani Medical Laboratory		5,602	-5,602	0	0	0
Tericom Ghana Limited		5,857	-5,857	0	0	0
Trade Cross Limited		157	-157	0	0	0
Trans Allied Co. Limited		59,444	-59,444	0	0	0
Tropical Vision Storm Limited		20,362	-20,362	0	0	0
Twifo Oil Palm Plantation Limited		93,100	-93,100	0	0	0
University of Ghana		210,170	-210,170	0	0	0
Valico Limited		267	-267	0	0	0
Vickata Construction Limited		3,831	-3,831	0	0	0
Volta Allied Quarries Limited		4,815	-4,815	0	0	0

4. LOANS RECEIVABLES SCHEDULE						
		Balance as at		Loans		Balance as at
INSTITUTION		01/01/2019	Adjustments	Granted	Recoveries	31/12/2019
Volta Reg. Devt. Corporation		19,989,706	-19,989,706	0	0	0
Volta River Estates		148,822	-148,822	0	0	0
Wassa Menerals		16,195	-16,195	0	0	0
Westar Mining		34,058	-34,058	0	0	0
Western Link Construction Limited		1,037	-1,037	0	0	0
Western Ventures		205,999	-205,999	0	0	0
Wilhem Jay Limited		10,285	-10,285	0	0	0
Wood Merchant & Trading Co.		90,490	-90,490	0	0	0
Woodstock Limited		17,800	-17,800	0	0	0
Worweco Enterprise		12,655	-12,655	0	0	0
Yellow Cab Ghana Limited		1,000	-1,000	0	0	0
Council for Indigenous Business Association (CIBA)		4,395,341	-4,395,341	0	0	0
TOTAL		246,980,775	-238,292,907	0	0	8,687,868
4f						
OTHER GOVERNMENTS						
Republic of Guinea		7,703,500	0	0	0	7,703,500
Republic of Upper Volta (Burkina Faso)		779,055	0	0	0	779,055
TOTAL		8,482,555	0	0	0	8,482,555
GRAND TOTAL		11,997,117,639	-365,175,051	4,171,579,721	8,215,407	15,795,306,902

5. EQUITY AND OTHER INVESTMENTS					
	BALANCE	ADJUSTMENTS	INVESTMENT	DIS -	BALANCE
INSTITUTION	AS AT			INVESTMENT	AS AT
	01/01/2019				31/12/2019
	GH¢	GH¢	GH¢	GH¢	GH¢
5a					
TRUST FUND					
Sir A. Jones Bequest	3,103,804	0	1,809,051	0	4,912,855
H. S. Newlands Bequest	1,110,524	0	539,059	0	1,649,583
Crown Agents	89	0	0	0	89
Foreign Mission Investment	2,958,236	0	0	0	2,958,236
SUB TOTAL	7,172,653		2,348,110	0	9,520,763
5b					
INTERNATIONAL AGENCIES					
Ciments De L'Afrique De L'ouest (CIMA0)	2,320	0	0	0	2,320
International Monetary Fund (I. M. F.)	4,691		0	0	4,691
International Finance Corporation (I.F.C.)	235,117	0	0	0	235,117
International Development Association (I.D.A.)	1,950	0	0	0	1,950
African Development Bank (A.F.D.B.)	3,306,203	0	35,665,991	0	38,972,195
ECOWAS	595,670	0	0	0	595,670
Multilateral Investment Guarantee Agency (MIGA)	7,228	0	0	0	7,228
International Bank for Recon. and Dev't (IBRD)	821,871	0	0	0	821,871
International Fund for Agric. Dev't	8,712	0	0	0	8,712
SUB TOTAL	4,983,761	0	35,665,991	0	40,649,753
5c					
LOCAL					
PUBLIC BOARDS AND CORPORATIONS					
Abosso Goldfields Limited	600	0	0	0	600
Accra Abattours Co.Ltd Shares	535,244	0	0	0	535,244
Accra Car Park Limited		0	0	58,082	-58,082
Africa Finance Corporation (AFC)	42,323,000	0	0	0	42,323,000
African Reinsurance Corporation	20,000,000	0	0	0	20,000,000
Agricultural Development Bank	285,638,822	-0	0	0	285,638,822
Airtel Ghana Ltd		2,000	0	0	2,000
Aluminium Industries Commercial	1,006	-1,000	0	2,076	-2,070
Architectural and Engineering Services Limited	5,000	0	2,000	2,000	5,000
Ashanti Cocoa Project	590	0	0	0	590
Ashanti Goldfields Corporation	56,708,064	0	0	0	56,708,064
Aveyime Rice Project	1,039,822	0	0	0	1,039,822
Bakeley Steel Ltd.	9	0	0	0	9
Bank of Ghana	10,000,000	0	406,131	320,316	10,085,815
Bonsa Tyre Company Ltd.	364,360	0	0	0	364,360
Bridaltrust International Paints Company	25,000	-25,000			0
Cocoa Processing Company	32,305,263	0	24,000	24,000	32,305,263
Consolidated Bank Of Ghana (Recapitalisation)	450,000,000	0	1,099,001,087	174,000,000	1,375,001,087
Crown Rice Mills Ltd.		0	800	800	0
Crystal Oil Mills Ltd.	5	0	0	0	5
ECOWAS Bank for Development & Investment	94,873,529	0	0	0	94,873,529
Ejura Farms Company Ltd.	530	0	0	0	530

5. EQUITY AND OTHER INVESTMENTS					
	BALANCE	ADJUSTMENTS	INVESTMENT	DIS -	BALANCE
INSTITUTION	AS AT			INVESTMENT	AS AT
	01/01/2019				31/12/2019
	GH¢	GH¢	GH¢	GH¢	GH¢
Electricity Company of Ghana		5,000	0	0	5,000
Enterprise Insurance Company Ltd.	260	0	0	0	260
Exim Guaranty Limited	3,000,000	0	0	0	3,000,000
First Ghana Building Society	399	0	0	0	399
Food Production Corporation	600	0	0	0	600
Free Zone Board	16,243	-16,243			0
Free Zone Board (MIN. OF TRADE)	135,000	0	0	0	135,000
GAFCO 25%	127,500	0	0	0	127,500
GAMA Film Co. Ltd	2,000,600	0	0	0	2,000,600
GCNET	200,000	0	0	0	200,000
GHACEM Ltd.	699,200	0	0	0	699,200
GHACEM Ltd.		138	0	0	138
Ghana Agro-Food Company	779,422	0	300	300	779,422
Ghana Airports Company Ltd	1,000,000	0	0	0	1,000,000
Ghana Amalgamated Trust PLC	0	0	800,000,000	0	800,000,000
Ghana Bauxite Company Ltd.	48	0	0	0	48
Ghana Bottling Company Ltd.	99	0	0	0	99
Ghana Cargo Handling Company Ltd.	30	0	0	0	30
Ghana Civil Aviation Authority	1,904,004	0	0	0	1,904,004
Ghana Cocoa Board	393,290	0	0	0	393,290
Ghana Commercial Bank	15,379,200	0	0	0	15,379,200
Ghana Consolidated Diamond Ltd.		25,000	0	0	25,000
Ghana Cylinder Manufacturing Company	7,391,606	0	0	0	7,391,606
Ghana Export Company Ltd.	4	0	0	0	4
Ghana Food Distribution Corporation	239	0	0	100	139
Ghana Guarantee Corporation	76	0	0	0	76
Ghana Heavy Equipment Limited	100,000	0	0	0	100,000
Ghana Industrial Holding corporation	829	0	0	0	829
Ghana International Airways	4,578,534	0	0	0	4,578,534
Ghana Libyan Arab Holding Company Ltd	17,104,916	-17,104,916			0
Ghana Livestock Company Ltd.	40	0	0	0	40
Ghana Manganese company Ltd	2,222	-0	0	0	2,222
Ghana Merchant Company Ltd.	15	0	0	120	-105
Ghana National Gas company	30,000,000	0	0	0	30,000,000
Ghana National Trading Corporation	984	0	0	0	984
Ghana Ports & Harbours Authority	6,273,435,395	0	0	0	6,273,435,395
Ghana Post	18,700,000	0	0	0	18,700,000
Ghana Precious Metals Corporation	89	0	0	0	89
Ghana Publishing Company Limited	677,761	0	0	0	677,761
Ghana Reinsurance Company	20,000,000	0	0	0	20,000,000
Ghana Rubber Estate Ltd.	50,426	0	0	0	50,426
Ghana Sugar Estate Ltd	138	-138			0
Ghana Supply Commission	326,400	0	0	0	326,400
Ghana Telecom(VODAFON)	686,578,071	0	0	0	686,578,071
Ghana Tobacco Company Ltd.	60	0	0	0	60
Ghana Trade Fair Authority	500,000	0	0	0	500,000
Ghana Water and Sewerage Corporation	1,200,000	256	23,100	0	1,223,356
GIHOC Distilleries Company Limited	18,080	0	0	0	18,080
GIHOC Pharmaceuticals (Phyto Riker)	3,058,053	0	0	0	3,058,053
GNPA Limited	100,000	0	0	0	100,000

5. EQUITY AND OTHER INVESTMENTS					
	BALANCE	ADJUSTMENTS	INVESTMENT	DIS -	BALANCE
INSTITUTION	AS AT			INVESTMENT	AS AT
	01/01/2019				31/12/2019
	GH¢	GH¢	GH¢	GH¢	GH¢
GOIL	26,905,604	0	0	0	26,905,604
Goldfields Ghana Limited	2,500	0	0	0	2,500
Graphic Communication	2,500,000	0	0	0	2,500,000
Gridco Company Limited	1,000	0	0	0	1,000
Home Finance Company Ltd.	3,333	0	0	0	3,333
Intercity STC Company	1,447,440	0	0	0	1,447,440
Komenda Sugar Factory	81,700,298	0	0	0	81,700,298
Kumasi Abattoir	535,244	0	0	800	534,444
Kumasi Brewery Ltd.	167	0	0	0	167
Metro Mass Transport	18,781,660	0	0	0	18,781,660
Mim Timber Company Ltd	-0	0			0
National Investment Bank	528,025,278	0	15,434,790	0	543,460,069
National Lottery Authority	14,510,551	0	0	0	14,510,551
National Savings and Credit Bank	423	0	0	0	423
Neoplan Ghana Ltd.	11	0	0	0	11
New Times Company	230	0	0	0	230
Northern Star Tomatoes	1,000,000	0	0	0	1,000,000
Oppon Mansi Intergrated Iron and Steel Commission	289	0	0	0	289
Others	906	20,461,848	0	30,987	20,431,767
Pomadze Poultry Enterprise Ltd.		0	331	331	0
Precious Minerals Marketing Corporation	155,000	0	0	0	155,000
Produce Buying Company	8,805,600	0	0	0	8,805,600
PSC Tema Shipyard	16,962,183	-16,962,183			0
Rural Banks	9,100	42,242	0	0	51,342
Shelter Afrique	23,961,606	0	0	0	23,961,606
SIC Life Company Limited	4,058,573	0	0	0	4,058,573
Standard Chartered Bank Ghana Ltd.	4,846	0	0	0	4,846
State Construction Corporation	18,805	0	0	0	18,805
State Fishing Corporation	145,531	0	0	0	145,531
State Gold Mining Corporation	50,000	0	0	0	50,000
State Hotels Corporation	370	0	0	0	370
State Housing Company Limited		11,243	0	0	11,243
State Insurance Corporation	7,825,800	0	0	0	7,825,800
Subri Industrial Plantation Ltd.	106,000	0	0	0	106,000
Tema Development Company	2,800	0	0	0	2,800
Tema Oil Refinery	15,242,000	607,843,010	0	0	623,085,010
Tema Oil Refinery (Redemption of promissory Note)	607,843,010	-607,843,010	0	0	0
Tema Shipyard and Drydock Corp.		16,962,183	0	0	16,962,183
The New India Assurance Company Ghana Ltd.	50	0	0	0	50
Twifo Oil Palm Plantation (iopp)	21,870,000	0	0	0	21,870,000
Valco Limited	2,304,987	0	0	0	2,304,987
Venture Capital Trust Fund	5,000,000	0	0	0	5,000,000
Volta River Authority	37,446	0	0	0	37,446
West Africa Mills Ltd.	2	0	0	0	2
West African Gas Pipeline	88,682,343	17,104,916	0	0	105,787,258
Women Fund of Ghana	634,865	0	0	0	634,865
zain/Airtel 25%	2,000	-2,000			0
Zenith Assurance Company Ltd	12	0	0	0	12

5. EQUITY AND OTHER INVESTMENTS					
	BALANCE	ADJUSTMENTS	INVESTMENT	DIS -	BALANCE
INSTITUTION	AS AT			INVESTMENT	AS AT
	01/01/2019				31/12/2019
	GH¢	GH¢	GH¢	GH¢	GH¢
SUB TOTAL	9,562,418,539	20,503,347	1,914,892,539	174,439,911	11,323,374,514
5d Other Decentralized					
MDAs Investments	0	153,065,152	1,984,886,571	9,590,356	2,128,361,367
SUB TOTAL	0	153,065,152	1,984,886,571	9,590,356	2,128,361,367
GRAND TOTAL	9,574,574,953	173,568,499	3,937,793,212	184,030,267	13,501,906,397

6	DEPOSITS AND OTHER TRUST MONIES						
		Balance as at	Prior year	Adjusted Balance	Amount Due	Amount Paid	Balance as at
		01/01/2019	adjustments	01/01/2019	for the Year	for the year	31/12/2019
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
I	GETFUND	587,729,525	0	587,729,525	1,117,247,356	998,375,202	706,601,678
II	NHIL	1,169,611,074	0	1,169,611,074	1,270,501,979	1,316,888,851	1,123,224,202
III	SSNIT	1,573,754,298	0	1,573,754,298	1,777,891,868	973,864,928	2,377,781,238
	CENTRAL	1,563,851,713	0	1,563,851,713	1,777,891,868	973,864,928	2,367,878,653
	DECENTRALISED	9,902,585	0	9,902,585	0	0	9,902,585
IV	NPRA	301,713,574	0	301,713,574	579,742,064	593,994,033	287,461,606
V	DACF	1,341,486,790	0	1,341,486,790	1,937,868,571	1,706,107,919	1,573,247,442
VI	GIIF	617,684,536	0	617,684,536	0	0	617,684,536
VII	ESLA PLC	131,737,937	-17,342,287	114,395,650	1,730,185,060	1,676,791,429	167,789,281
VIII	ESLA	1,023,715,860	0	1,023,715,860	0	0	1,023,715,860
X	ROAD FUND	268,968,140	10,442,419	279,410,559	1,171,821,220	895,484,055	555,747,724
XI	ENERGY FUND	6,996,119	-0	6,996,119	19,322,081	19,629,909	6,688,291
XII	EXPLORATION	2,439	30	2,468	195,263	0	197,731
XIII	THIRD PARTY DEPOSIT	9,435,335	0	9,435,335	1,293,562	0	10,728,897
XIV	GIIF	617,684,536	0	617,684,536	0	0	617,684,536
XV	POOL FUNDS	175,000,000	533,040,656	708,040,656	827,491,102	242,769,281	1,292,762,477
	NPA	5,000,000	0	5,000,000	0	0	5,000,000

6	DEPOSITS AND OTHER TRUST MONIES						
		Balance as at	Prior year	Adjusted Balance	Amount Due	Amount Paid	Balance as at
		01/01/2019	adjustments	01/01/2019	for the Year	for the year	31/12/2019
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	GHANA REVENUE AU	50,000,000	0	50,000,000	0	0	50,000,000
	SSNIT ACCOUNT	120,000,000	0	120,000,000	0	0	120,000,000
	GEMCORP	0	0	0	799,291,120	242,599,753	556,691,368
	MDAs	0	42,689,169	42,689,169	213,326	315	42,902,179
	DECENTRALISED	0	490,351,487	490,351,487	27,986,656	169,213	518,168,930
XVI	PAYE	0	0	0	0	8,519,389	8,519,389
	Forestry Commission	0	0	0	396,933	0	396,933
	Ghana Revenue Auth	0	0	0	8,122,456	0	8,122,456

7 NON FINANCIAL ASSETS

7a FIXED ASSETS

	COST AS AT 31/12/2018 A	ADDITIONS IN THE YEAR 2019 B	COST AS AT 31/12/2018 C=(A+B)	USEFUL LIFE	Current Year Depreciation Expense E	Acc. Depreciation As At 31/12/2018 F	ACC. Depreciation As At 31/12/2019 G=(E+F)	NET BOOK VALUE As At 31/12/2019 H=(D-G)
DWELLINGS								
Buildings	15,281,961	0	15,281,961	50	305,639	1,795,688	2,101,328	13,180,633
Destitute Homes	401,576,961	1,190,490	402,767,450	50	8,031,539	14,639	8,046,178	394,721,272
Bungalows/Flats	153,975,827	18,862,428	172,838,255	50	3,079,517	3,616,720	6,696,237	166,142,019
Homes of the Aged	0	147,467	147,467	50	0	3,220	3,220	144,247
Palace	27,621,073	578,990	28,200,063	50	552,421	1,983,520	2,535,942	25,664,121
Barracks	3,435,678	14,154,153	17,589,831	50	68,714	74,056	142,769	17,447,062
TOTAL	601,891,499	34,933,528	636,825,027		12,037,830	7,487,844	19,525,674	617,299,353
NON RESIDENTIAL BUILDINGS								
Hospitals	40,987,514	-8,183,234	32,804,280	50	819,750	2,050,231	2,869,982	29,934,298
Clinics	18,738,134	7,412,430	26,150,564	50	374,763	294,670	669,432	25,481,131
Day Care Centre	2,041,029	0	2,041,029	50	40,821	174,909	215,730	1,825,299
Office Buildings	4,855,186,941	340,743,338	5,195,930,279	50	97,103,739	39,194,502	136,298,241	5,059,632,039
School Buildings	454,200,085	350,764,263	804,964,348	50	9,084,002	10,792,062	19,876,063	785,088,284
Slaughter House	29,661,944	1,579,188	31,241,132	50	593,239	3,227,008	3,820,246	27,420,885
Health Centres	8,181,864	15,592,590	23,774,454	50	163,637	251,713	415,350	23,359,104
Other Agricultural Structures	107,926,437	94,483,384	202,409,820	50	2,158,529	95,055	2,253,584	200,156,237
Police Post	458,807	3,378,719	3,837,526	50	9,176	0	9,176	3,828,350
Recreational Centres	4,821,627	6,690,653	11,512,279	50	96,433	0	96,433	11,415,847
Court Houses	0	2,999,760	2,999,760		0	0	0	2,999,760
Libraries	348,888	256,312	605,200	50	6,978	110	7,088	598,113
TOTAL	5,522,553,269	815,717,403	6,338,270,672		110,451,065	56,080,259	166,531,325	6,171,739,347
OTHER STRUCTURES								
Roads	550,294,700	0	550,294,700	50	11,005,894	66,033,460	77,039,354	473,255,347
Cemeteries	949,094	326,294	1,275,388	50	18,982	17,669	36,650	1,238,738
Toilets	6,163,479	5,351,811	11,515,289	50	123,270	350,433	473,703	11,041,587
Markets	107,965,434	15,976,482	123,941,916	50	2,159,309	8,701,921	10,861,230	113,080,686
Car/Lorry Park	3,274,379	-5,707,283	-2,432,904	20	163,719	288,409	452,128	-2,885,032
Bridges	22,159,735	1,569,115	23,728,850	10	2,215,974	6,359,637	8,575,610	15,153,240
Road Signals	2,724,952	910,833	3,635,785	10	272,495	851,762	1,124,257	2,511,527

7 NON FINANCIAL ASSETS

7a FIXED ASSETS

	COST AS AT 31/12/2018 A	ADDITIONS IN THE YEAR 2019 B	COST AS AT 31/12/2018 C=(A+B)	USEFUL LIFE	Current Year Depreciation Expense E	Acc. Depreciation As At 31/12/2018 F	ACC. Depreciation As At 31/12/2019 G=(E+F)	NET BOOK VALUE As At 31/12/2019 H=(D-G)
Feeder Roads	393,412,640	24,453,215	417,865,855	20	19,670,632	62,609,735	82,280,367	335,585,488
Urban Roads	954,549,565	1,956,836,680	2,911,386,245	20	47,727,478	106,796,898	154,524,376	2,756,861,869
Highways	1,337,898,463	13,765,489	1,351,663,952	20	66,894,923	169,149,278	236,044,201	1,115,619,750
Drainage	41,581,946	12,183,005	53,764,951	20	2,079,097	1,518,022	3,597,119	50,167,831
Sports Stadium	67,060	6,045,667	6,112,727	50	1,341	0	1,341	6,111,385
Workshop	1,162,479	278,589	1,441,068	50	23,250	152	23,402	1,417,666
Railway Lines	439,940,787	0	439,940,787	50	8,798,816	11,348,029	20,146,845	419,793,942
TOTAL	3,862,144,712	2,031,989,897	5,894,134,608		161,155,179	434,025,404	595,180,583	5,298,954,025
			0					
TRANSPORT EQUIPMENT			0					
Motor Vehicle	1,117,033,052	454,006,808	1,571,039,860	5	223,406,610	494,264,983	717,671,594	853,368,266
Airplanes	3,319,164	0	3,319,164	20	165,958	663,833	829,791	2,489,373
Trains	95,641,944	0	95,641,944	20	4,782,097	5,829,436	10,611,533	85,030,411
Ships and Vessels	15,043,989	4,496	15,048,485	20	752,199	2,289,886	3,042,086	12,006,399
Motor Bike, bicycles	20,344,086	10,183,411	30,527,497	5	4,068,817	2,361,005	6,429,822	24,097,675
TOTAL	1,251,382,236	464,194,715	1,715,576,951		233,175,683	505,409,144	738,584,826	976,992,125
OTHER MACHINERY AND EQUIPMENT								
Plant and Equipment	525,270,758	0	525,270,758	10	52,527,076	306,316,471	358,843,547	166,427,211
Agricultural Machin	54,712,281	2,535,539	57,247,820	10	5,471,228	16,322,377	21,793,605	35,454,215
Server (Computing)	1,073,222	0	1,073,222	7	153,317	787,786	941,104	132,118
Networking and ICT Equipem	298,325,174	28,954,856	327,280,030	7	42,617,882	31,115,690	73,733,572	253,546,458
Other Capital Expend	99,168,154	2,116,259	101,284,413	10	9,916,815	51,311,902	61,228,717	40,055,696
Plant and Machinery	457,363,050	45,582,360	502,945,410	10	45,736,305	75,349,212	121,085,517	381,859,892
Other Assets	129,197,107	0	129,197,107	10	12,919,711	73,558,574	86,478,284	42,718,822
Computers and Access	232,429,105	106,751,960	339,181,065	5	46,485,821	128,628,506	175,114,327	164,066,739
Uninterruptible Power	21,700	0	21,700	1	21,700	108,500	130,200	-108,500
Printer	230,149,643	0	230,149,643	5	46,029,929	276,179,212	322,209,140	-92,059,497

7 NON FINANCIAL ASSETS

7a FIXED ASSETS

	COST AS AT 31/12/2018 A	ADDITIONS IN THE YEAR 2019 B	COST AS AT 31/12/2018 C=(A+B)	USEFUL LIFE	Current Year Depreciation Expense E	Acc. Depreciation As At 31/12/2018 F	ACC. Depreciation As At 31/12/2019 G=(E+F)	NET BOOK VALUE As At 31/12/2019 H=(D-G)
Office Equipment	94,824,924	104,135,296	198,960,220	5	18,964,985	17,289,857	36,254,841	162,705,378
Air Condition	3,914,111	1,392,711	5,306,822	7	559,159	730,941	1,290,100	4,016,721
Communication equipment	56,220,616	1,065,368	57,285,985	7	8,031,517	0	8,031,517	49,254,468
Electrical Equipment	164,428,058	78,276,018	242,704,076	7	23,489,723	27,494,891	50,984,614	191,719,462
Agriculture Facilities	66,031,763	1,800,661	67,832,424	5	13,206,353	4,188,902	17,395,254	50,437,169
Security Equipment	18,309,373	44,559,250	62,868,622	5	3,661,875	0	3,661,875	59,206,748
Housing Equipment	0	673,515	673,515	5	0	2,433,474	2,433,474	-1,759,958
TOTAL	2,431,439,039	417,843,792	2,849,282,831		329,793,394	1,011,816,293	1,341,609,687	1,507,673,143
INFRASTRUCTURE ASSETS								
Electrical Networks	1,642,575,842	134,706,329	1,777,282,171	10	164,257,584	550,984,252	715,241,836	1,062,040,335
Sewers	1,402,992	910,099	2,313,091	2	701,496	2,097,915	2,799,411	-486,320
Landscaping and Gardening	8,213,006	1,767,844	9,980,850	5	1,642,601	2,262,400	3,905,002	6,075,848
Utilities Networks	341,827	10,839	352,666	10	34,183	34,183	68,365	284,301
Runways	6,133,491	20,000	6,153,491	10	613,349	3,070,098	3,683,447	2,470,044
APRON and RAMP Areas	0	223,951	223,951		0	0	0	223,951
Interior Developoment	17,175	0	17,175	1	17,175	85,877	103,052	-85,877
Furniture and Fittings	268,350,948	69,022,304	337,373,252	10	26,835,095	23,156,944	49,992,039	287,381,213
Irrigation Systems	186,614,075	54,922,044	241,536,119	20	9,330,704	17,852,891	27,183,595	214,352,524
Water Systems	55,768,882	90,712,692	146,481,574	20	2,788,444	5,368,572	8,157,017	138,324,557
Heritage Assets	513,778	432,921	946,699	20	25,689	0	25,689	921,010
Harbour and Landing Sites	2,928,935	503,160	3,432,095	50	58,579	40,000	98,579	3,333,516
Sea Wall	198,340,101	75,675,019	274,015,121	5	39,668,020	1,155,739	40,823,760	233,191,361
TOTAL	2,371,201,053	428,907,203	2,800,108,256		245,972,919	606,108,872	852,081,791	1,948,026,464
TOTAL PPE	16,040,611,807	4,193,586,537	20,234,198,344		1,092,586,070	2,620,927,816	3,713,513,886	16,520,684,458

7 NON FINANCIAL ASSETS

7a FIXED ASSETS

	COST AS AT 31/12/2018 A	ADDITIONS IN THE YEAR 2019 B	COST AS AT 31/12/2018 C=(A+B)	USEFUL LIFE	Current Year Depreciation Expense E	Acc. Depreciation As At 31/12/2018 F	ACC. Depreciation As At 31/12/2019 G=(E+F)	NET BOOK VALUE As At 31/12/2019 H=(D-G)
Computer Software	150,330,063	28,090,995	178,421,058	5	30,066,013	32,849,529	62,915,542	115,505,516
TOTAL	150,330,063	28,090,995	178,421,058		30,066,013	32,849,529	62,915,542	115,505,516
Land	27,179,250,557	16,028,001	27,195,278,558	0	0	0	0	27,195,278,558
GRAND TOTAL	43,370,192,428	4,237,705,532	47,607,897,960		1,122,652,082	2,653,777,345	3,776,429,428	43,831,468,532

7 NON FINANCIAL ASSETS					
7b Work-In-Progress					
	COST	ADJUSTMENTS	COST	ADDITIONS	WIP
	AS AT	MADE	AS AT	FOR THE	AS AT
	31/12/2018		01/01/2019	YEAR	31/12/2019
DWELLINGS					
WIP - Buildings	83,565,160	0	83,565,160		83,565,160
WIP - Dest. Homes	2,647,872	22,856	2,670,728	49,962	2,720,691
WIP - Bungalows/Flat	61,296,794	12,564,685	73,861,479	34,230,232	108,091,711
WIP - Consultancy Fees	245,198	0	245,198		245,198
WIP-Palace	0	0	0	54,374	54,374
WIP-Barracks	3,060,660	282,087	3,342,747	167,533	3,510,280
TOTAL	150,815,684	12,869,628	163,685,312	34,502,101	198,187,414
NON RESIDENTIAL BUILDINGS					
WIP - Hospitals	63,063,711	168,172	63,231,883	9,242,974	72,474,857
WIP - Clinics	10,507	1,553,285	1,563,792	6,514,314	8,078,105
WIP - Health Centres	4,465,029	13,847,362	18,312,391	17,567,407	35,879,799
WIP - Day Care Centre	17,050	36,024	53,074		53,074
WIP - Office Buildings	326,447,586	196,799,803	523,247,389	223,719,105	746,966,493
WIP - School Buildings	328,220,422	195,351,321	523,571,743	48,725,920	572,297,663
WIP - Slaughter House	0	57,203	57,203	1,185,962	1,243,165
TOTAL	722,224,304	407,813,170	1,130,037,474	306,955,682	1,436,993,156
OTHER STRUCTURES					
WIP - Toilets	23,228,181	5,336,019	28,564,200	55,640,141	84,204,341
WIP - Roads	755,742,722	21,181,894	776,924,615	507,100,245	1,284,024,861
WIP - Cemeteries	0	0	0	210,311	210,311
WIP - Markets	6,558,798	3,169,681	9,728,478	6,242,601	15,971,080
WIP - Car/Lorry Park	0	565,161	565,161	536,625	1,101,786
WIP - Bridges	29,533,495	4,179,028	33,712,522	1,000,157	34,712,680
WIP - Road Signals	352,056	30,990	383,047	204,573	587,619
WIP-Feeder Roads	75,669,111	2,083,512	77,752,623	25,211,449	102,964,072
WIP-Urban Roads	248,207,282	-2,127,289	246,079,993	166,891,001	412,970,994
WIP-Highways	416,331,366	0	416,331,366	111,865,672	528,197,039
WIP-Drainage	470,620	3,346,688	3,817,308.24	8,031,136	11,848,444
WIP-Sports Stadium	13,517,128	-12,914,471	602,657	500,000	1,102,657
WIP-Workshop	0	5,071,212	5,071,212	662,130	5,733,343
WIP-Railway Lines	673,496,917	-126,074,501	547,422,416	121,463,449	668,885,865
TOTAL	2,243,107,676	-96,152,076	2,146,955,599	1,005,559,490	3,152,515,090
TRANSPORT EQUIPMENT					
WIP - Ships and Vessels	4,278,426	0	4,278,426	-	4,278,426
WIP - Trains	26,830,930	0	26,830,930	-	26,830,930

7 NON FINANCIAL ASSETS					
7b Work-In-Progress					
	COST	ADJUSTMENTS	COST	ADDITIONS	WIP
	AS AT	MADE	AS AT	FOR THE	AS AT
	31/12/2018		01/01/2019	YEAR	31/12/2019
WIP - APRON and RAMP Areas	0	0	0	-	0
WIP-Harbour and Landing Sites	10,377	34,229	44,606	2,271,519	2,316,125
TOTAL	31,139,241	14,721	31,153,962	2,271,519	33,425,480
OTHER MACHINERY					
WIP - Agricultural Machinery	19,508	9,504	29,012	-	29,012
TOTAL	19,508	9,504	29,012	-	29,012
INFRASTRUCTURE ASSETS					
WIP - Electrical Networks	74,274,698	-113,316	74,161,382	1,104,796	75,266,178
WIP - Sewers	0	229,148	229,148	738,596	967,744
WIP - Landscaping and Gardening	0	269,750	269,750	81,939	351,689
WIP - Utilities Networks	519,898	0	519,898	120,674	640,572
WIP - Furniture and Fittings	8,098,584	7,070,123	15,168,707	2,385,536	17,554,243
WIP - Irrigation Systems	6,030,759	0	6,030,759	27,594,692	33,625,451
WIP - Water Systems	34,972,303	-8,179,028	26,793,275	48,992,302	75,785,577
WIP- Sea Wall	386,616,114	0	386,616,114	97,220,436	483,836,550
TOTAL	510,512,357	-723,323	509,789,034	178,238,971	688,028,005
GRAND TOTAL	3,657,818,771	323,831,623	3,981,650,394	1,527,527,764	5,509,178,158

8 DOMESTIC BORROWING						
	BALANCE AS	PRIOR YEAR	RE-STATED	BORROWING	REDEMPTION	BALANCE AS
	AT 1/1/2019	ADJUSTMENTS	BALANCE			AT 31/12/2019
SHORT TERM						
SHORT TERM SECURITIES	10,764,035,315	3,772,383,346	14,532,330,476	37,076,230,993	36,561,736,650	15,050,913,004
MEDIUM TERM SECURITIES	53,734,871,325	179,170,098	53,914,041,424	25,376,041,043	13,399,399,318	65,890,683,149
LONG TERM SECURITIES	22,040,048,415	0	22,040,048,415	1,490,000,000	373,064,032	23,156,984,384
TOTAL	86,538,955,055	3,951,553,445	90,486,420,315	63,942,272,037	50,334,200,000	104,098,580,537
8a						
TREASURY BILLS						
91 DAY BILL	5,385,104,371	0	5,385,104,371	25,760,895,890	24,245,666,405	6,900,333,856
182 DAY BILL	2,844,642,443	0	2,844,642,443	5,934,239,878	6,136,381,589	2,642,500,732
364 DAY BILL	0	0	0	5,381,095,225	0	5,381,095,225
1 YEAR BILL	2,405,487,409	0	2,405,487,409	0	2,405,487,409	0
TOTAL TREASURY BILLS	10,635,234,223	0	10,635,234,223	37,076,230,993	32,787,535,403	14,923,929,813
SHORT TERM STANDARD LOANS						
CAL BANK	24,524,157	0	24,524,157	0	3,503,451	21,020,706
SOCIETE GENERALE	29,560,178	1,685,550	31,245,729	0	0	31,245,729
SSNIT/ROAD FUND	70,628,570	0	70,628,570	0	0	70,628,570
IPP'S	0	3,770,697,796	3,770,697,796	0	3,770,697,796	0
TOTAL SHORT TERM ADVANCES	124,712,906	3,772,383,346	3,897,096,252	0	3,774,201,247	122,895,005
MDA	3,490,522	0	0	0	0	3,490,522
MMDA	597,663	0	0	0	0	597,663
TOTAL	4,088,185	0	0	0	0	4,088,185
TOTAL SHORT TERM	10,764,035,315	3,772,383,346	14,532,330,476	37,076,230,993	36,561,736,650	15,050,913,004
8b						
MEDIUM TERM						
TREASURY NOTES						
2 YR FIXED T/NOTE	13,049,775,224	0	13,049,775,224	9,283,419,965	8,807,134,620	13,526,060,569
3-YEAR USD DOMESTIC BOND	1,067,679,360	179,170,098	1,246,849,458	809,406,642	0	2,056,256,100

8 DOMESTIC BORROWING						
	BALANCE AS	PRIOR YEAR	RE-STATED	BORROWING	REDEMPTION	BALANCE AS
	AT 1/1/2019	ADJUSTMENTS	BALANCE			AT 31/12/2019
3 YR FIXED T/BOND	10,930,294,115	0	10,930,294,115	5,846,823,082	3,847,527,328	12,929,589,869
3-YEAR SADA STOCK T/NOTE	0	0	0	0	0	0
3-YEAR STOCK SSNIT-14%	132,751,533	0	132,751,533	0	26,550,203	106,201,329
5-YEAR STOCK (SSNIT) - 21.0%	291,930,281	0	291,930,281	0	0	291,930,281
GOV/SSNIT/14/01 5-YEAR STOCK	109,024,230	0	109,024,230	0	303,787,166	-194,762,936
SUB TOTAL - SSC BONDS	25,581,454,743	179,170,098	25,760,624,842	15,939,649,688	12,984,999,318	28,715,275,212
TEMA OIL REFINERY BONDS						
GCB/TOR/06/01	0	0	0	0	0	0
TOR 3 YEAR STOCK - GOV/TC/2011/1 -GCB	400,400,000	0	400,400,000	0	114,400,000	286,000,000
SUB TOTAL-TOR BONDS	400,400,000	0	400,400,000	0	114,400,000	286,000,000
GOG PETROLEUM FINANCE BONDS	80,020,000	0	80,020,000	0	0	80,020,000
5 YEAR GOG BOND	12,160,659,758	0	12,160,659,758	3,947,292,030	300,000,000	15,807,951,788
5 YEAR GOLDEN JUBILEE BONDS	0	0	0	0	0	0
6 YEAR GOG BONDS	0	0	0	1,780,734,816	0	1,780,734,816
7 YEAR GOG BONDS	2,857,388,228	0	2,857,388,228	1,723,413,810	0	4,580,802,038
10-Year GOG Bond	7,861,167,635	0	7,861,167,635	803,948,542	0	8,665,116,177
15-Year GOG Bond	4,793,780,961	0	4,793,780,961	1,018,870,600	0	5,812,651,561
20-Year GOG Bond	0	0	0	162,131,557	0	162,131,557
SUB TOTAL -PETROLEUM	27,753,016,582	0	27,753,016,582	9,436,391,355	300,000,000	36,889,407,937
TOTAL MEDIUM TERM	53,734,871,326	179,170,098	53,914,041,424	25,376,041,043	13,399,399,318	65,890,683,150
LONG TERM						
REGISTERED STOCKS						
6.0% Gh. Gov't. Funding Registered Stock	128,053	0	128,053	0	0	128,053
16.5% Gh. Gov't.Soc.Sec.Regd. Stock	50,000	0	50,000	0	0	50,000
12% Ten year social sec. Cont.Bonds	789,095	0	789,095	0	0	789,095
Miscellaeous(Dev. Bonds,Bearer Bonds)	15,000	0	15,000	0	0	15,000
Telekom Malaysia Stocks	109,457,700	0	109,457,700	0	0	109,457,700
BOG/LONG TERM 25YR FOR 2014 END YR/FOR 2015 END	327,259,700	0	327,259,700	0	0	327,259,700

8 DOMESTIC BORROWING						
	BALANCE AS	PRIOR YEAR	RE-STATED	BORROWING	REDEMPTION	BALANCE AS
	AT 1/1/2019	ADJUSTMENTS	BALANCE			AT 31/12/2019
10% GOG STOCK NO. GOV/TC/2011/1	646,706,904	0	646,706,904	0	0	646,706,904
BOG/GOG/14/02 Securitisation of 2013 End of Year Accou	2,606,359,106	0	2,606,359,106	0	0	2,606,359,106
(BOG/GOV/SEC/13/01)	2,433,865,656	0	2,433,865,656	0	0	2,433,865,656
BOG/GOV/12/01	1,056,599,138	0	1,056,599,138	0	0	1,056,599,138
Securitisation of Short Term Advances BOG/ LONG TERM 25YR FOR 2014 END YR	1,074,235,583	0	1,074,235,583	0	0	1,074,235,583
Securitisation of Short Term Advances BOG/ LONG TERM 25YR FOR 2015 END YR	3,495,786,330	0	3,495,786,330	0	0	3,495,786,330
GCB(UT&Capital bail out	1,981,152,571	0	1,981,152,571	0	110,064,032	1,871,088,539
CBG (TAKE OVER)	7,600,000,000	0	7,600,000,000	1,490,000,000	263,000,000	8,827,000,000
SUB TOTAL	21,332,404,836	0	21,332,404,836	1,490,000,000	373,064,032	22,449,340,805
REVALUATION STOCKS						
4%Bank of Ghana Recap. Registered stock	48,605,637	0	48,605,637	0	0	48,605,637
4%Bank of Ghana Recap. Registered stock	44,312,985	0	44,312,985	0	0	44,312,985
GOG Revaluation Registered stock	98,993,079	0	98,993,079	0	0	98,993,079
GOG Revaluation Registered stock	85,430,394	0	85,430,394	0	0	85,430,394
Revaluation Registered stock	24,642,868	0	24,642,868	0	0	24,642,868
Revaluation Registered stock	59,074,076	0	59,074,076	0	0	59,074,076
Long Tem Stock (10% GOG Redeemable Stk- GOV/TC/10/01)	346,584,540	0	346,584,540	0	0	346,584,540
SUB TOTAL	707,643,579	0	707,643,579	0	0	707,643,579
TOTAL LONG TERM	22,040,048,415	0	22,040,048,415	1,490,000,000	373,064,032	23,156,984,384

8. EXTERNAL DEBT											
				BALANCE	ADJUST	RESTATED	DISBURSEMENT	PAYMENT	EXPECTED	ACTUAL	EXCHANGE
				01/01/2019		01/01/2019			31/12/2019	43,830.00	DIFFERENCE
CREDITOR	CRED	L'KEY	PROJECT TITLE								
MULTI-LATERAL CREDITORS											
Arab Bank For Economic Developr	ABED	1993007	Rehab. of Transport Sector 2nd Prog. Pj.	15,051,955	567,709	15,619,664	0	1,353,469	14,266,196	15,059,351	793,155
Arab Bank For Economic Developr	ABED	1994020	Takoradi Thermal Power Project	0	0	0	0	0	0	0	0
Arab Bank For Economic Developr	ABED	1996017	Korle Lagoon Rehabilitation Project	18,755,173	1,687,038	20,442,211	0	1,647,358	18,794,853	19,294,585	499,733
Arab Bank For Economic Developr	ABED	1998011	Bolgatanga Hospital Rehabilitation Proj.	4,442,798	69,978	4,512,776	0	763,361	3,749,415	4,022,476	273,061
Arab Bank For Economic Developr	ABED	1998022	Tamale Storm Water Drainage Project	19,512,078	1,022,147	20,534,225	0	1,920,360	18,613,864	19,494,047	880,183
Arab Bank For Economic Developr	ABED	1999013	Achimota-Anyinam Road Project "USD".	13,604,592	1,915,279	15,519,871	0	1,253,644	14,266,227	14,266,491	264
Arab Bank For Economic Developr	ABED	2000007	Small Farms Irrigation Project II	16,454,589	2,302,852	18,757,441	0	1,680,848	17,076,594	17,076,683	90
Arab Bank For Economic Developr	ABED	2000008	Korle Lagoon Rehab Pj (Additional loan)	11,274,771	1,557,594	12,832,365	0	1,385,486	11,446,880	11,446,880	0
Arab Bank For Economic Developr	ABED	2001030	Line of credit to Agric Dev't Bank	971,390	829,568	1,800,958	0	679,358	1,121,600	750,380	-371,220
Arab Bank For Economic Developr	ABED	2003016	Rehab. of Bolgatanga Regional Hosp. AL	3,930,214	473,869	4,404,083	0	209,800	4,194,283	4,244,100	49,817
Arab Bank For Economic Developr	ABED	2003024	Tetteh Quashie Mamfe Road Project	34,306,554	4,984,153	39,290,707	0	2,068,956	37,221,751	37,221,751	0
Arab Bank For Economic Developr	ABED	2004011	Basic Edn Support In Ash & BA Regions	14,267,742	2,078,347	16,346,088	0	818,220	15,527,868	15,528,086	217
Arab Bank For Economic Developr	ABED	2006013	Construction of Seven (7) Bridges	32,152,797	4,670,717	36,823,514	0	1,948,678	34,874,836	34,874,753	-83
Arab Bank For Economic Developr	ABED	2009003	Radiotherapy and Nuclear Medicine Treat'm	21,908,889	8,511,495	30,420,384	0	0	30,420,384	27,796,082	-2,624,302
Arab Bank For Economic Developr	ABED	2011001	Construction of Trauma & Acute Pain Centre	345,168	4,444,260	4,789,428	0	0	4,789,428	2,593,001	-2,196,427
Arab Bank For Economic Developr	ABED	2012022	Integrated Rural Development Project	6,702,088	4,648,769	11,350,857	0	1,881,876	9,468,981	7,700,326	-1,768,655
African Development Fund	ADF	1985047	Anyinam-Kumasi Road Construction "USD"	1,366,390	1,767,922	3,134,312	0	86,982	3,047,330	1,477,492	-1,569,838
African Development Fund	ADF	1985048	Anyinam-Kumasi Road Construction "JPK"	1,466,786	-12,679,314	-11,212,528	0	94,179	-11,306,707	1,507,459	12,814,166
African Development Fund	ADF	1985077	Anyinam-Kumasi Road Construction "xeu"	9,962,127	12,130,677	22,092,804	0	613,843	21,478,961	10,513,963	-10,964,998
African Development Fund	ADF	1998015	Food Crops Devt. Project (XEU)	16,193,171	8,688,105	24,881,276	0	570,106	24,311,170	17,436,097	-6,875,073
African Development Fund	ADF	1998016	Small Scale Irrigation Devt Pj.	17,495,182	3,776,502	21,271,684	0	623,542	20,648,142	19,070,060	-1,578,082
African Development Fund	ADF	1998029	Small Scale Irrigation Devt Pj.	44,014,500	39,478,867	83,493,367	0	1,238,843	82,254,523	49,254,328	-33,000,195
African Development Fund	ADF	1998034	Poverty Reduction Project	479,674	-55,880,702	-55,401,028	0	16,994	-55,418,021	519,732	55,937,753
African Development Fund	ADF	1998037	Food Crops Devt Project (USD)	23,591,904	19,343,775	42,935,679	0	693,822	42,241,857	20,993,476	-21,248,382
African Development Fund	ADF	1998040	Achimota-Anyinam Road Rehab. Pj. "XEU"	9,631,335	-18,315,494	-8,684,159	0	227,658	-8,911,816	10,557,519	19,469,335
African Development Fund	ADF	1998041	Achimota-Anyinam Road Rehab. Pj. "USD"	21,424,874	4,714,047	26,138,921	0	85,950	26,052,971	17,816,952	-8,236,019
African Development Fund	ADF	1998042	Poverty Reduction Project USD	210,232	-24,328,757	-24,118,526	0	6,825	-24,125,351	241,541	24,366,892
African Development Fund	ADF	1999019	Fourth Line Of Credit To Agric D.BK.XUE	33,179,056	40,973,741	74,152,797	0	0	74,152,797	37,211,274	-36,941,523
African Development Fund	ADF	1999044	Fourth Line of credit to the AgDB "USD"	29,581,321	-32,976,120	-3,394,798	0	0	-3,394,798	14,962,490	18,357,288
African Development Fund	ADF	2001025	Rural Financial Service Pj. "XEU"	5,226,075	-31,462,202	-26,236,127	0	29,496	-26,265,623	5,829,432	32,095,055
African Development Fund	ADF	2001027	Rural Financial Service Pj. "USD"	17,197,880	-18,166,762	-968,882	0	123,983	-1,092,865	2,010,130	3,102,995
African Development Fund	ADF	2001028	Tetteh-Quarshie-Mamfe Road Project "USD"	69,215,457	69,366,610	138,582,067	0	641,512	137,940,555	78,512,929	-59,427,626
African Development Fund	ADF	2001031	Cashew Development Project 'XEU'	22,194,551	-61,235,161	-39,040,610	0	236,629	-39,277,239	24,642,408	63,919,647
African Development Fund	ADF	2001032	Cashew Development Project 'USD'	32,951,374	20,425,059	53,376,432	0	1,041,764	52,334,669	36,764,532	-15,570,137
African Development Fund	ADF	2001034	Inland Valleys Rice Development Project 'USD'	58,637,537	38,462,490	97,100,027	0	717,559	96,382,468	66,740,001	-29,642,467
African Development Fund	ADF	2001035	Tetteh-Quarshie-Mamfe Road Project 'XEU'	33,202,274	-33,987,143	-784,869	0	383,142	-1,168,011	36,833,453	38,001,464
African Development Fund	ADF	2001087	Inland Valleys Rice Development Project 'XEU'	19,691,354	-12,773,080	6,918,274	0	226,560	6,691,714	21,844,603	15,152,889
African Development Fund	ADF	2001088	Inland Valleys Rice Development Project 'GBP'	71,813	-25,848,632	-25,776,820	0	900	-25,777,720	83,924	25,861,644
African Development Fund	ADF	2002006	Tema-Aflao Road Rehab. Akatsi-Aflao USD	56,031,934	73,463,350	129,495,285	0	806,808	128,688,477	63,948,783	-64,739,694
African Development Fund	ADF	2002006	Tema-Aflao Road Rehab. Akatsi-Aflao XEU	14,006,750	-54,493,526	-40,486,776	0	157,875	-40,644,651	15,541,860	56,186,511
African Development Fund	ADF	2002006	Tema-Aflao Road Rehab. Akatsi-Aflao GBP	18,987,974	-33,466,545	-14,478,572	0	19,754	-14,498,326	1,968,329	16,466,655
African Development Fund	ADF	2002042	Livestock Development Project "USD"	81,965,374	89,130,560	171,095,934	0	746,427	170,349,507	93,380,563	-76,968,944
African Development Fund	ADF	2002045	Livestock Development Project (XEU)	34,859,042	-61,862,416	-27,003,373	0	395,009	-27,398,382	38,677,296	66,075,678
African Development Fund	ADF	2002046	Livestock Development Project (GBP)	21,965	-45,902,165	-45,880,200	0	259	-45,880,459	25,834	45,906,293
African Development Fund	ADF	2003012	Akatsi-Dzodze-Noepe RD. Upgrading Pj.'USD	22,829,372	29,574,244	52,403,616	0	697,795	51,705,822	25,496,372	-26,209,449
African Development Fund	ADF	2003012	Akatsi-Dzodze-Noepe RD. Upgrading Pj.'XEU'	9,730,932	-17,202,550	-7,471,618	0	109,562	-7,581,180	10,798,036	18,379,216
African Development Fund	ADF	2003012	Akatsi-Dzodze-Noepe RD. Upgrading Pj.'GBP'	47,579,313	-57,189,307	-9,609,994	0	22,580	-9,632,574	1,582,439	11,215,013
African Development Fund	ADF	2003021	UEMOA Road Programme I USD	51,910,514	24,227,982	76,138,496	0	594,463	75,544,033	59,010,419	-16,533,614
African Development Fund	ADF	2003021	UEMOA Road Programme I XEU	57,404,041	4,703,156	62,107,198	0	631,513	61,475,684	63,702,612	2,226,927
African Development Fund	ADF	2003021	UEMOA Road Programme I JPK	18,944,432	-504,419,744	-485,475,312	0	217,668	-485,692,981	21,833,440	507,526,420

8. EXTERNAL DEBT											
				BALANCE	ADJUST	RESTATED	DISBURSEMENT	PAYMENT	EXPECTED	ACTUAL	EXCHANGE
				01/01/2019		01/01/2019			31/12/2019	43,830.00	DIFFERENCE
CREDITOR	CRED	L'KEY	PROJECT TITLE								
African Development Fund	ADF	2003021	UEMOA Road Programme I GBP	8,993,675	9,228,700	18,222,375	0	103,296	18,119,079	10,579,037	-7,540,042
African Development Fund	ADF	2003028	Community Forestry Management Project 'X	21,554,947	17,679,678	39,234,625	0	242,953	38,991,672	23,917,325	-15,074,348
African Development Fund	ADF	2003029	Health Services Rehab Project III (XEU)	24,116,976	5,788,474	29,905,450	0	270,392	29,635,058	26,761,668	-2,873,390
African Development Fund	ADF	2003030	Rural Enterprise Pj.(agric-based) -XEU	0	0	0	0	0	0	0	0
African Development Fund	ADF	2003031	Nerica Rice Dissemination Project 'USD'	18,022,149	22,390,686	40,412,835	0	203,134	40,209,701	19,997,338	-20,212,363
African Development Fund	ADF	2003032	Rural Enterprise Pj.(agric-based) USD	16,253,695	2,985,015	19,238,710	0	185,153	19,053,558	18,477,786	-575,772
African Development Fund	ADF	2003033	Health Services Rehab Project III USD	30,853,913	21,348,041	52,201,955	0	355,455	51,846,499	35,071,870	-16,774,629
African Development Fund	ADF	2003035	Community Forestry Management Project 'U	72,784,626	58,964,823	131,749,449	0	827,785	130,921,665	82,746,211	-48,175,454
African Development Fund	ADF	2003038	Nerica Rice Dissemination Project 'XEU	21,345,757	-55,935,621	-34,589,864	0	245,916	-34,835,779	24,263,879	59,099,659
African Development Fund	ADF	2003039	Health Services Rehab Project III GBP	2,959,760	-23,712,316	-20,752,556	0	32,561	-20,785,117	3,284,515	24,069,632
African Development Fund	ADF	2003040	Community Forestry Management Project 'G	14,865,550	16,566,089	31,431,639	0	173,624	31,258,015	17,485,977	-13,772,038
African Development Fund	ADF	2003041	Int. Mgmt. Invasive Aquatic Weeds in W/A' U	28,996	-17,632,079	-17,603,083	0	342	-17,603,426	34,103	17,637,529
African Development Fund	ADF	2004019	Int. Mgmt. Invasive Aquatic Weeds in W/A' X	7,625,410	9,866,063	17,491,473	0	86,881	17,404,592	8,669,801	-8,734,791
African Development Fund	ADF	2004019	Int. Mgmt. Invasive Aquatic Weeds in W/A' J	1,493,905	-7,928,173	-6,434,268	0	16,557	-6,450,825	1,658,005	8,108,830
African Development Fund	ADF	2004019	Int. Mgmt. Invasive Aquatic Weeds in W/A' G	452,802	-13,180,606	-12,727,803	0	5,159	-12,732,963	521,940	13,254,903
African Development Fund	ADF	2004019	Nsawam Apedwa Rd. Pj. ADF XEU	21,538	-45,679	-24,141	0	245	-24,386	25,337	49,723
African Development Fund	ADF	2004033	Dev't of Senior Sec. Edu. Pj. III XEU	14,532,020	18,032,867	32,564,887	0	162,071	32,402,816	16,126,525	-16,276,291
African Development Fund	ADF	2004035	Nsawam Apedwa Rd. Pj. ADF 'USD'	46,578,206	41,571,909	88,150,115	0	502,655	87,647,460	51,706,730	-35,940,729
African Development Fund	ADF	2004036	Dev't of Senior Sec. Edu. Pj. III USD	69,089,359	42,013,621	111,102,980	0	783,449	110,319,531	78,132,048	-32,187,483
African Development Fund	ADF	2004037	Dev't of Senior Sec. Edu. Pj. III GBP	71,512,625	13,384,862	84,897,487	0	815,196	84,082,292	81,298,127	-2,784,165
African Development Fund	ADF	2004042	Nsawam Apedwa Rd. (Road Infra. 2003) Pj. A	13,174,284	-89,668,147	-76,493,863	0	153,870	-76,647,733	15,496,584	92,144,317
African Development Fund	ADF	2004043	Tsetse and Trypanosomiasis Free Areas Pj. 'U	7,525,837	-5,393,419	2,132,418	0	86,983	2,045,435	8,806,841	6,761,406
African Development Fund	ADF	2005004	Tsetse and Trypanosomiasis Free Areas Pj. 'X	39,001,824	25,160,518	64,162,342	0	439,963	63,722,379	35,037,091	-28,685,288
African Development Fund	ADF	2005004	Export Market and Quality Awareness Pg. 'U	7,592,584	-40,610,757	-33,018,174	0	83,796	-33,101,969	8,426,602	41,528,572
African Development Fund	ADF	2005007	Export Market and Quality Awareness Pg. 'X	35,689,928	38,671,392	74,361,320	0	399,613	73,961,707	40,581,264	-33,380,443
African Development Fund	ADF	2005007	Export Market and Quality Awareness Pg. 'JPK	22,595,842	-17,720,908	4,874,934	0	248,087	4,626,847	25,079,283	20,452,436
African Development Fund	ADF	2005007	Export Market and Quality Awareness Pg. 'G	16,295,017	-186,809,186	-170,514,169	0	185,283	-170,699,451	18,783,098	189,482,549
African Development Fund	ADF	2005007	Export Market and Quality Awareness Pg. 'G	19,971,893	25,031,679	45,003,572	0	229,638	44,773,935	23,619,345	-21,154,590
African Development Fund	ADF	2005017	Second Poverty Reduction Support Loan	295,343,004	368,550,522	663,893,526	0	3,331,641	660,561,885	337,561,100	-323,000,785
African Development Fund	ADF	2005018	Urban Poverty Reduction Project 'USD'	131,591,992	-168,628,658	-37,036,666	0	1,447,396	-38,484,063	149,654,386	188,138,449
African Development Fund	ADF	2005018	Urban Poverty Reduction Project 'XEU'	1,699,896	-166,735,846	-165,035,950	0	18,568	-165,054,518	1,886,828	166,941,346
African Development Fund	ADF	2005018	Urban Poverty Reduction Project 'JPK'	4,486,532	-9,720,911	-5,234,379	0	50,751	-5,285,130	5,171,858	10,456,989
African Development Fund	ADF	2006016	Accra Sewerage Improvement Project 'USD'	300,380,496	389,112,470	689,492,966	0	3,381,986	686,110,980	341,563,654	-344,547,326
African Development Fund	ADF	2006016	Accra Sewerage Improvement Project 'XEU'	4,293,169	-380,088,983	-375,795,815	0	46,850	-375,842,665	4,765,529	380,608,195
African Development Fund	ADF	2006016	Accra Sewerage Improvement Project 'JPK'	2,955,233	-35,680,397	-32,725,164	0	33,327	-32,758,492	3,406,832	36,165,324
African Development Fund	ADF	2006021	Afram Plains Agric. Dev't Pj. 'USD'	108,021,170	139,748,780	247,769,950	0	1,196,081	246,573,869	122,839,792	-123,734,077
African Development Fund	ADF	2006021	Afram Plains Agric. Dev't Pj. 'XEU'	15,991,757	-118,735,213	-102,743,456	0	173,778	-102,917,234	17,751,269	120,668,503
African Development Fund	ADF	2006021	Afram Plains Agric. Dev't Pj. 'JPK'	9,082,440	-135,574,570	-126,492,130	0	102,211	-126,594,342	10,416,111	137,010,453
African Development Fund	ADF	2007001	Ghana-Togo-Benin 330kV Power Inter-conne	16,293,862	49,730,868	66,024,731	0	174,397	65,850,334	33,405,907	-32,444,426
African Development Fund	ADF	2007001	Ghana-Togo-Benin 330kV Power Inter-conne	33,779,226	20,670,272	54,449,499	0	356,878	54,092,620	37,307,464	-16,785,157
African Development Fund	ADF	2007001	Ghana-Togo-Benin 330kV Power Inter-conne	7,679,204	-301,525,105	-293,845,901	0	83,670	-293,929,571	8,808,218	302,737,789
African Development Fund	ADF	2007001	Ghana-Togo-Benin 330kV Power Inter-conne	29,645,304	39,152,673	68,797,977	0	325,657	68,472,320	34,691,355	-33,780,965
African Development Fund	ADF	2008005	Power System Reinforcement Project 'USD'	38,407,182	22,951,290	61,358,473	0	406,949	60,951,523	43,683,675	-17,267,849
African Development Fund	ADF	2008005	Power System Reinforcement Project 'XEU'	41,329,579	2,060,593	43,390,172	0	432,260	42,957,913	45,886,471	2,928,558
African Development Fund	ADF	2008005	Power System Reinforcement Project 'JPK'	11,935,287	-365,436,846	-353,501,559	0	128,736	-353,630,295	13,762,025	367,392,320
African Development Fund	ADF	2008005	Power System Reinforcement Project GBP'	47,290,164	63,096,565	110,386,729	0	501,221	109,885,508	55,653,011	-54,232,498
African Development Fund	ADF	2008006	Northern Rural Growth Programme 'USD'	25,236,197	-10,407,999	14,828,198	0	267,715	14,560,483	28,557,518	13,997,035
African Development Fund	ADF	2008006	Northern Rural Growth Programme 'XEU'	112,792,071	106,452,291	219,244,362	0	1,189,019	218,055,343	124,577,447	-93,477,896
African Development Fund	ADF	2008006	Northern Rural Growth Programme 'JPK'	16,685,599	-1,018,612,194	-1,001,926,595	0	179,782	-1,002,106,377	19,141,728	1,021,248,105
African Development Fund	ADF	2008006	Northern Rural Growth Programme 'GBP'	89,988,943	119,986,321	209,975,264	0	960,260	209,015,004	105,354,155	-103,660,850
African Development Fund	ADF	2008015	Gender Responsive Skills and Community De	1,490,148	-79,616,618	-78,126,471	0	15,808	-78,142,279	1,686,265	79,828,544
African Development Fund	ADF	2008015	Gender Responsive Skills and Community De	3,941,130	2,983,818	6,924,948	0	41,220	6,883,729	4,375,669	-2,508,060

8. EXTERNAL DEBT											
				BALANCE	ADJUST	RESTATED	DISBURSEMENT	PAYMENT	EXPECTED	ACTUAL	EXCHANGE
				01/01/2019		01/01/2019			31/12/2019	43,830.00	DIFFERENCE
CREDITOR	CRED	L'KEY	PROJECT TITLE								
African Development Fund	ADF	2008015	Gender Responsive Skills and Community De	2,659,900	-32,825,754	-30,165,854	0	28,660	-30,194,514	3,067,006	33,261,520
African Development Fund	ADF	2008015	Gender Responsive Skills and Community De	4,759,193	6,107,478	10,866,671	0	48,895	10,817,777	5,602,565	-5,215,211
African Development Fund	ADF	2008028	Poverty Reduction Support Loan III 'USD'	679,027,677	860,082,242	1,539,109,919	0	14,317,537	1,524,792,381	756,750,606	-768,041,775
African Development Fund	ADF	2009010	UEMOA-Ghana Road Programme - Additiona	8,352,495	-769,332,465	-760,979,970	0	195,684	-761,175,654	9,383,178	770,558,832
African Development Fund	ADF	2009010	UEMOA-Ghana Road Programme - Additiona	5,037,609	-4,464,236	573,372	0	116,498	456,874	5,524,273	5,067,398
African Development Fund	ADF	2009010	UEMOA-Ghana Road Programme - Additiona	7,470,121	-36,558,765	-29,088,643	0	178,158	-29,266,802	8,507,640	37,774,442
African Development Fund	ADF	2009010	UEMOA-Ghana Road Programme - Additiona	4,764,644	5,306,750	10,071,394	0	111,660	9,959,733	5,538,285	-4,421,448
African Development Fund	ADF	2009011	Tema -Afloa Rehab. Road Pj - Additional Loar	36,328,700	41,805,460	78,134,160	0	870,845	77,263,315	40,315,576	-36,947,739
African Development Fund	ADF	2009011	Tema -Afloa Rehab. Road Pj - Additional Loar	40,313,896	2,255,146	42,569,042	0	1,076,155	41,492,887	43,473,523	1,980,636
African Development Fund	ADF	2009011	Tema -Afloa Rehab. Road Pj - Additional Loar	5,715,905	-364,669,911	-358,954,006	0	153,362	-359,107,367	6,324,933	365,432,300
African Development Fund	ADF	2009011	Tema -Afloa Rehab. Road Pj - Additional Loar	54,374,060	72,033,741	126,407,802	0	1,530,361	124,877,441	62,051,605	-62,825,836
African Development Fund	ADF	2009012	Akatsi-Dzodze-Noepe Road Upgrading Pj- Ad	59,650,835	26,468,365	86,119,199	0	1,429,271	84,689,928	66,198,225	-18,491,703
African Development Fund	ADF	2009012	Akatsi-Dzodze-Noepe Road Upgrading Pj- Ad	5,011,393	-70,443,409	-65,432,016	0	115,892	-65,547,907	5,433,076	70,980,983
African Development Fund	ADF	2009012	Akatsi-Dzodze-Noepe Road Upgrading Pj- Ad	1,581,660	-44,215,790	-42,634,129	0	37,722	-42,671,851	1,760,397	44,432,248
African Development Fund	ADF	2009012	Akatsi-Dzodze-Noepe Road Upgrading Pj- Ad	1,491,967	1,748,317	3,240,284	0	34,965	3,205,319	1,714,513	-1,490,806
African Development Fund	ADF	2010005	Rehabilitation of Pokuasi-Awoshie Road 'USD	49,100,013	51,306,725	100,406,737	0	0	100,406,737	56,412,477	-43,994,260
African Development Fund	ADF	2010005	Rehabilitation of Pokuasi-Awoshie Road 'XEU	112,045,643	76,278,215	188,323,858	0	0	188,323,858	125,662,442	-62,661,416
African Development Fund	ADF	2010005	Rehabilitation of Pokuasi-Awoshie Road 'JPK'	25,116,967	-1,000,305,343	-975,188,375	0	0	-975,188,375	29,255,232	1,004,443,608
African Development Fund	ADF	2010005	Rehabilitation of Pokuasi-Awoshie Road 'GBF	138,728,565	186,930,974	325,659,538	0	0	325,659,538	164,918,961	-160,740,578
African Development Fund	ADF	2011024	Poverty Reduction and Buss. Env. Supp. Prog	324,791,437	295,842,595	620,634,032	0	0	620,634,032	373,162,623	-247,471,409
African Development Fund	ADF	2012041	Development of Skills for Industry Project	279,835,640	-13,716,111	266,119,528	4,878,847	0	270,998,376	324,685,056	53,686,680
African Development Fund	ADF	2013013	Rural Enterprises Programme III (REP III)	46,669,885	-253,859,943	-207,190,059	79,027,457	0	-128,162,601	137,699,122	265,861,723
African Development Fund	ADF	2013013	Rural Enterprises Programme III (REP III)	5,677,028	-52,826,014	-47,148,986	0	0	-47,148,986	6,366,952	53,515,938
African Development Fund	ADF	2013013	Rural Enterprises Programme III (REP III)	32,837,028	-8,717,056	24,119,972	0	0	24,119,972	38,247,248	14,127,276
African Development Fund	ADF	2015017	Programme Based Operation	266,765,523	342,060,984	608,826,507	0	0	608,826,507	306,494,911	-302,331,596
African Development Fund	ADF	2015018	Electricity Distribution System Reinforcemen	69,360,788	-216,109,260	-146,748,472	7,033,040	0	-139,715,432	87,088,845	226,804,278
African Development Fund	ADF	2016020	Accra Urban Transport Project	94,627,407	46,623,085	141,250,491	129,354,533	0	270,605,024	242,034,306	-28,570,718
African Development Fund	ADF	2017002	Public Financial and Private Sector Competiv	231,080,487	191,189,852	422,270,338	0	0	422,270,338	265,495,302	-156,775,036
African Development Fund	ADF	2017010	Greater Accra Sustainable Sanitation and Live	1,498,966	-263,118,194	-261,619,228	6,502,217	0	-255,117,011	8,656,133	263,773,144
African Development Fund	ADF	2018010	Savanah Zone Agricultural Productivity Impr	9,338,867	14,126,806	23,465,673	99,683,634	0	123,149,306	116,453,666	-6,695,640
African Development Fund	ADF	2019018	Ghana Incentive-Based Risk-Sharing System f	0	78,475,801	78,475,801	72,456,000	0	150,931,801	75,465,901	-75,465,901
Ecowas Bank for International Dev	EBID	2002007	Akatsi-Aflao Road Rehab. Pj. Main	13,909,961	-5,835,910	8,074,051	0	2,402,199	5,671,853	9,531,742	3,859,889
Ecowas Bank for International Dev	EBID	2008018	Modernization of Ghana National Fire Service	37,970,699	-15,822,459	22,148,239	0	5,951,439	16,196,800	27,930,155	11,733,355
Ecowas Bank for International Dev	EBID	2009022	SHEP-4 Ashant Region and B/A	133,714,087	-25,460,118	108,253,970	0	4,202,474	104,051,496	126,554,507	22,503,011
Ecowas Bank for International Dev	EBID	2010006	Bekwai District Hospital (Health Services Reh	19,140,840	-2,983,101	16,157,739	0	579,163	15,578,576	18,245,834	2,667,258
KFW IPEX BANK	KFWB	2018012	Tamale International Airport- Phase 2	0	8,700,634	8,700,634	153,124,778	0	161,825,412	161,825,412	0
European Investment Bank	EIB	2006014	West African Gas Pipeline Project	227,949,910	-40,150,399	187,799,510	0	12,757,803	175,041,707	208,456,716	33,415,009
International Development Agenc	IDA	1995033	Thermal Power Project	64,186,829	9,003,413	73,190,242	0	4,491,628	68,698,614	68,697,184	-1,430
International Development Agenc	IDA	1996018	Urban Environmental Sanitation Pj-URB 4	4,429,635	257,288	4,686,923	0	255,196	4,431,727	4,607,638	175,911
International Development Agenc	IDA	1996021	Public Enterprise & Priv. Tech. Asst. Pj	14,144,187	1,940,502	16,084,689	0	849,149	15,235,540	15,234,994	-546
International Development Agenc	IDA	1997023	Village Infrastructure Pj.	17,814,728	2,511,348	20,326,076	0	1,030,193	19,295,883	19,292,908	-2,974
International Development Agenc	IDA	1998025	Trade and Investment Gateway Pj.	89,652,061	9,992,246	99,644,307	0	4,653,859	94,990,448	96,225,278	1,234,830
International Development Agenc	IDA	1999009	Public Sector Management Reform Project	205,665	40,374	246,040	0	8,245	237,795	232,028	-5,767
International Development Agenc	IDA	1999016	Community Water and Sanitation ProjectII	51,234,666	5,758,849	56,993,515	0	2,017,019	54,976,495	55,684,687	708,192
International Development Agenc	IDA	2000006	National Functional Literacy Project	90,968,096	10,225,414	101,193,509	0	3,580,937	97,612,572	98,869,753	1,257,181
International Development Agenc	IDA	2000013	Urban V Project	11,104,218	1,572,075	12,676,293	0	299,434	12,376,859	12,376,478	-381
International Development Agenc	IDA	2001014	Road Sector Development Project	678,204,287	73,019,924	751,224,211	0	21,623,075	729,601,136	740,881,709	11,280,574
International Development Agenc	IDA	2001015	Rural Financial Services Project	18,383,774	2,086,572	20,470,345	0	468,731	20,001,614	20,251,493	249,879
International Development Agenc	IDA	2001018	Ghana Aids Response Project	54,053,885	5,626,564	59,680,448	0	1,410,740	58,269,709	59,281,598	1,011,890
International Development Agenc	IDA	2001019	Community-Based Poverty Reduction Proj	12,002,090	1,669,173	13,671,263	0	476,231	13,195,032	13,197,280	2,248
International Development Agenc	IDA	2001020	Agric.Services Sub-sector Investment Pj.	210,427,064	29,479,318	239,906,381	0	5,410,415	234,495,966	234,505,576	9,610
International Development Agenc	IDA	2003005	2ND Health Sector Program Support Pj.	259,452,096	29,820,910	289,273,006	0	6,396,643	282,876,363	286,290,731	3,414,367

8. EXTERNAL DEBT											
				BALANCE	ADJUST	RESTATED	DISBURSEMENT	PAYMENT	EXPECTED	ACTUAL	EXCHANGE
				01/01/2019		01/01/2019			31/12/2019	43,830.00	DIFFERENCE
CREDITOR	CRED	L'KEY	PROJECT TITLE								
International Development Agenc	IDA	2003013	Land Administration Project	87,020,972	12,204,025	99,224,996	0	2,086,196	97,138,800	97,142,519	3,719
International Development Agenc	IDA	2004005	Education Sector Project	333,132,358	44,224,770	377,357,128	0	7,068,329	370,288,799	371,727,731	1,438,932
International Development Agenc	IDA	2004006	Second Poverty Reduction Support Financg	357,627,867	46,805,836	404,433,703	0	8,473,059	395,960,644	397,749,361	1,788,717
International Development Agenc	IDA	2004007	Community Based Rural Dev't Project	335,412,046	63,303,186	398,715,231	0	7,973,698	390,741,533	382,783,918	-7,957,615
International Development Agenc	IDA	2004008	Second Urban Environmental Sanitation Pj	254,351,909	35,849,856	290,201,765	0	5,748,355	284,453,410	284,502,699	49,289
International Development Agenc	IDA	2004009	Small Town Water SS & Sanitation Project	174,447,790	66,161,859	240,609,649	0	4,608,136	236,001,512	215,229,201	-20,772,312
International Development Agenc	IDA	2005008	First -Phase of Coastal Transmisison Backbone	164,055,731	17,707,615	181,763,346	0	3,803,241	177,960,105	180,665,053	2,704,949
International Development Agenc	IDA	2005011	Third Poverty Reduction Support	524,542,085	74,285,002	598,827,087	0	12,469,261	586,357,826	586,353,201	-4,625
International Development Agenc	IDA	2005015	Economic Management Capacity Building Pro	109,954,259	10,249,425	120,203,685	0	2,557,755	117,645,929	120,306,877	2,660,948
International Development Agenc	IDA	2005016	Multi Sectoral HIV/AIDS Proj.	85,793,436	11,521,523	97,314,959	0	1,517,313	95,797,646	96,108,730	311,084
International Development Agenc	IDA	2006003	Micro Small Scale and Medium Enterprise Pr	202,977,537	27,200,422	230,177,959	0	3,490,885	226,687,074	227,424,501	737,427
International Development Agenc	IDA	2006011	4th Poverty Reduction Support Credit	626,826,064	73,313,265	700,139,328	0	14,050,024	686,089,304	693,586,850	7,497,546
International Development Agenc	IDA	2006023	eGhana Project	170,788,136	24,138,447	194,926,582	0	3,948,632	190,977,950	190,976,898	-1,052
International Development Agenc	IDA	2007007	Fifth Poverty Reduction Support Credit	472,514,365	62,599,875	535,114,240	0	10,690,482	524,423,759	526,517,457	2,093,698
International Development Agenc	IDA	2007015	Energy Development and Access Project	390,257,710	45,628,064	435,885,775	0	8,275,833	427,609,941	432,206,714	4,596,773
International Development Agenc	IDA	2007016	Health Insurance Project	65,428,319	7,638,271	73,066,590	0	1,402,783	71,663,807	72,439,545	775,737
International Development Agenc	IDA	2007017	Nutritution and Malaria Control for Child Sur	107,328,695	12,566,092	119,894,787	0	2,262,012	117,632,775	118,888,856	1,256,081
International Development Agenc	IDA	2007027	Urban Transport Project	194,652,082	26,185,206	220,837,288	0	4,423,794	216,413,493	217,107,313	693,820
International Development Agenc	IDA	2007030	II Phase of the Coastal Transmission Backbon	188,363,957	24,764,359	213,128,315	0	4,232,778	208,895,537	209,788,818	893,281
International Development Agenc	IDA	2007031	West Africa Agricultural Productivity Program	65,286,803	9,200,310	74,487,113	0	1,452,143	73,034,970	73,036,756	1,786
International Development Agenc	IDA	2008011	Additional Financing- Economic Managemen	40,795,155	4,811,907	45,607,063	0	910,394	44,696,669	45,179,920	483,251
International Development Agenc	IDA	2008014	Sixth Poverty Reduction Support Credit	403,470,319	66,360,396	469,830,716	0	9,003,932	460,826,784	456,221,261	-4,605,522
International Development Agenc	IDA	2008026	1st Agric. Development Policy Operation	104,849,195	14,852,590	119,701,785	0	2,339,838	117,361,947	117,361,308	-639
International Development Agenc	IDA	2008027	1st Nat.Resource&Env.Gov.Dev.Policy Opera	82,950,312	11,750,517	94,700,829	0	1,851,137	92,849,691	92,849,161	-531
International Development Agenc	IDA	2008036	West African Transport and Transit Facilitati	325,029,362	45,683,737	370,713,099	0	6,896,607	363,816,492	363,854,850	38,358
International Development Agenc	IDA	2009017	Economic Governance and Poverty Credit	1,299,177,060	183,826,744	1,483,003,804	0	17,599,398	1,465,404,406	1,465,490,040	85,634
International Development Agenc	IDA	2009018	Transport Sector Project	970,934,050	224,220,208	1,195,154,257	0	13,732,506	1,181,421,751	1,138,072,059	-43,349,693
International Development Agenc	IDA	2009021	2ND NREG-WORLD BANK	45,585,160	6,450,034	52,035,194	0	617,523	51,417,672	51,420,690	3,018
International Development Agenc	IDA	2010014	e-Ghana Project Additonal Financing	196,162,972	-381,167,613	-185,004,641	0	0	-185,004,641	19,537,090	204,541,731
International Development Agenc	IDA	2010015	2nd Agric Development Policy Operation	110,611,050	211,194,603	321,805,653	0	0	321,805,653	224,078,852	-97,726,802
International Development Agenc	IDA	2010016	Energy Development and Access Project Add	309,294,897	-411,200,178	-101,905,281	655,260	0	-101,250,021	126,352,050	227,602,071
International Development Agenc	IDA	2010017	Energy Development and Access Project Add	44,244,420	612,786,240	657,030,660	0	0	657,030,660	353,785,740	-303,244,920
International Development Agenc	IDA	2010018	3rd Nat. Resource and Environ. Gov. Develop	333,173,890	-612,679,940	-279,506,050	0	0	-279,506,050	50,540,820	330,046,870
International Development Agenc	IDA	2010019	Sustainable Water and Sanitation Project	387,077,061	-68,063,474	319,013,587	0	0	319,013,587	380,587,690	61,574,103
International Development Agenc	IDA	2011005	Social Opportunities Project	945,221,700	134,514,000	1,079,735,700	0	0	1,079,735,700	1,079,735,700	0
International Development Agenc	IDA	2010029	Seventh Poverty Reduction Support Credit (P	498,438,619	72,826,083	571,264,702	0	0	571,264,702	570,317,928	-946,774
International Development Agenc	IDA	2011014	Abidjan-Lagos Transport Facilitation Project	160,131,500	22,787,731	182,919,231	0	0	182,919,231	182,919,480	249
International Development Agenc	IDA	2011015	Oil And Gas Capacity Building Project	241,333,200	34,344,000	275,677,200	0	0	275,677,200	275,677,200	0
International Development Agenc	IDA	2011021	Third Agriculture Development Policy Operat	743,537,577	123,968,748	867,506,324	0	0	867,506,324	858,428,170	-9,078,154
International Development Agenc	IDA	2011022	Local Government Capacity Support Project	293,861,143	41,819,771	335,680,913	0	0	335,680,913	335,680,640	-273
International Development Agenc	IDA	2011026	Ghana Skills and Technology Development P	215,188,770	30,623,400	245,812,170	0	0	245,812,170	245,812,170	0
International Development Agenc	IDA	2012008	Land Administration Project 2	105,713,607	17,185,241	122,898,848	635,700	0	123,534,548	122,523,200	-1,011,348
International Development Agenc	IDA	2012009	Regional Trade Facilitation Project-PhaselI	6,548,999	931,985	7,480,984	0	0	7,480,984	7,480,984	0
International Development Agenc	IDA	2012010	Fourth Agriculture Development Policy Oper	216,529,510	30,814,200	247,343,710	0	0	247,343,710	247,343,710	0
International Development Agenc	IDA	2012033	West Africa Regional Fisheries Program (WAF	140,810,056	24,252,100	165,062,156	10,675,800	0	175,737,956	174,208,846	-1,529,110
International Development Agenc	IDA	2012017	Ghana Commercial Agriculture Project	205,678,679	239,944,497	445,623,177	71,130,000	0	516,753,177	414,250,173	-102,503,003
International Development Agenc	IDA	2012018	West Africa Productivity Program (WAAPP)- 2	259,093,987	37,372,333	296,466,319	0	0	296,466,319	296,215,917	-250,402
International Development Agenc	IDA	2012024	Public Private Partnership Project	125,896,625	27,409,228	153,305,853	0	0	153,305,853	148,559,380	-4,746,473
International Development Agenc	IDA	2014006	Ghana Statistical Development Project	126,027,190	17,940,278	143,967,468	0	0	143,967,468	143,964,760	-2,708
International Development Agenc	IDA	2014009	Ghana Secondary Education Improvement Pr	611,914,600	88,266,351	700,180,951	30,951,900	12,253,752	718,879,099	718,869,795	-9,304
International Development Agenc	IDA	2014010	eTransform Ghana Project	160,171,146	49,538,000	209,709,146	57,834,100	15,786,631	251,756,615	240,553,191	-11,203,424
International Development Agenc	IDA	2015001	Maternal and Child Health and Nutrition Imp	112,992,328	6,921,060	119,913,388	92,543,400	5,338,268	207,118,520	214,732,100	7,613,581

8. EXTERNAL DEBT											
				BALANCE	ADJUST	RESTATED	DISBURSEMENT	PAYMENT	EXPECTED	ACTUAL	EXCHANGE
				01/01/2019		01/01/2019			31/12/2019	43,830.00	DIFFERENCE
CREDITOR	CRED	L/KEY	PROJECT TITLE								
International Development Agenc	IDA	2015003	Africa Higher Education Centers of Excellence	82,241,476	26,270,252	108,511,729	5,566,700	1,886,104	112,192,325	104,993,799	-7,198,526
International Development Agenc	IDA	2015004	Additional Financing for the Ghana Oil and G	86,386,965	15,682,102	102,069,067	0	1,555,483	100,513,585	98,784,330	-1,729,255
International Development Agenc	IDA	2015005	Additional Financing for Social Opportunities	213,843,962	37,944,463	251,788,425	0	3,871,802	247,916,623	244,080,177	-3,836,446
International Development Agenc	IDA	2015014	Public Financial Management Reform Project	157,283,639	55,321,385	212,605,024	14,404,000	0	227,009,024	210,965,040	-16,043,984
International Development Agenc	IDA	2015015	Macro- economic stability for Competitivene	731,834,288	-259,792,800	472,041,488	0	0	472,041,488	817,076,590	345,035,102
International Development Agenc	IDA	2015022	Additional Financing for Transport Sector Pro	112,967,534	6,085,811	119,053,344	0	0	119,053,344	124,048,614	4,995,270
International Development Agenc	IDA	2016004	Ghana Economic Management Strengthening	13,683,919	69,798,422	83,482,341	0	0	83,482,341	49,556,806	-33,925,535
International Development Agenc	IDA	2016021	Add. Financing- Energy Development and Ac	29,191,573	-222,993,442	-193,801,870	114,485,900	0	-79,315,970	35,196,321	114,512,290
International Development Agenc	IDA	2017008	Second Micro-Economic Stability for Compet	954,606,880	135,849,600	1,090,456,480	0	0	1,090,456,480	1,090,456,480	0
International Development Agenc	IDA	2017011	Additional Financing for Sustainable Rural W	1,299,894	106,104,110	107,404,004	157,567,000	0	264,971,004	218,654,903	-46,316,102
International Development Agenc	IDA	2018001	Additional Financingfor the secondary Educa	0	1,851,464	1,851,464	38,983,672	0	40,835,136	40,835,136	0
International Development Agenc	IDA	2018016	Public Sector Reform for Results Project	0	1,493,675	1,493,675	31,452,000	0	32,945,675	32,945,675	-0
International Development Agenc	IDA	2018017	Ghana Transport Sector Improvement Project	0	69,014,879	69,014,879	25,296,400	0	94,311,279	60,533,040	-33,778,239
International Development Agenc	IDA	2018018	Productive Safety Net Project	0	-23,425,864	-23,425,864	62,461,000	0	39,035,136	52,470,244	13,435,108
International Development Agenc	IDA	2018019	Ghana Energy Sector Transformation Initiativ	0	591,596	591,596	10,606,000	0	11,197,596	11,197,596	0
International Development Agenc	IDA	2018020	Ghana Secondary Cities Support Program	0	1,793,717	1,793,717	22,513,000	0	24,306,717	24,306,717	-0
International Development Agenc	IDA	2018021	Financial Sector Development Project	0	561,678	561,678	7,047,700	0	7,609,378	7,609,378	-0
International Development Agenc	IDA	2018022	Tourism Development Project	0	650,779	650,779	8,242,700	0	8,893,479	8,893,479	0
International Development Agenc	IDA	2018023	Ghana Commercial Agriculture Project	0	6,257,467	6,257,467	70,541,000	0	76,798,467	76,798,467	0
International Fund for Agric. Deve	IFAD	1980011	Volta Region Agric. Dev't Project	19,512,130	2,611,694	22,123,824	0	1,681,754	20,442,070	20,451,419	9,349
International Fund for Agric. Deve	IFAD	1987004	Small Holder Rehab. & Dev't Programme	13,176,946	1,024,550	14,201,496	0	1,120,646	13,080,849	13,473,774	392,924
International Fund for Agric. Deve	IFAD	1987005	Small Holder Rehab. & Dev't Programme	17,976,456	2,468,628	20,445,084	0	1,527,357	18,917,727	18,918,360	633
International Fund for Agric. Deve	IFAD	1990031	Smallholder Credit, Input SS & Mkting pro	32,055,877	2,704,668	34,760,545	0	1,692,848	33,067,697	34,407,183	1,339,486
International Fund for Agric. Deve	IFAD	1990032	Smallholder Credit, Input SS & Mkting Pro	13,769,193	1,563,584	15,332,776	0	728,929	14,603,847	14,978,726	374,879
International Fund for Agric. Deve	IFAD	1991001	U-E Reg. Land Conserv. & Smallholder Proj	34,709,855	3,036,385	37,746,240	0	1,653,325	36,092,915	36,990,520	897,605
International Fund for Agric. Deve	IFAD	1994005	Rural Enterprises Project	21,183,329	2,959,675	24,143,003	0	910,560	23,232,443	23,230,984	-1,460
International Fund for Agric. Deve	IFAD	1995022	Upper West Agricultural Development Pj.	25,796,174	1,848,728	27,644,902	0	1,583,713	26,061,189	26,920,644	859,456
International Fund for Agric. Deve	IFAD	1997024	Village Infrastructure Project	23,596,387	3,225,306	26,821,693	0	1,357,168	25,464,525	25,471,808	7,282
International Fund for Agric. Deve	IFAD	1998018	Root and Tuber Improvement Project	27,761,966	3,857,097	31,619,063	0	1,570,504	30,048,560	30,045,533	-3,027
International Fund for Agric. Deve	IFAD	1999006	U-E Reg. Land Conserv. & Smallholder Pj.2	35,662,215	3,076,377	38,738,591	0	1,825,051	36,913,540	37,854,929	941,389
International Fund for Agric. Deve	IFAD	2001017	Rural Financial Services Project	44,772,154	-6,174,823	38,597,331	0	2,030,864	36,566,467	42,808,514	6,242,047
International Fund for Agric. Deve	IFAD	2003001	Northern Region Poverty Reduction Pj	43,943,140	6,156,489	50,099,629	0	2,107,304	47,992,325	48,008,556	16,232
International Fund for Agric. Deve	IFAD	2003002	Rural Enterprise Project Project II	44,625,604	3,293,110	47,918,714	0	1,024,777	46,893,937	48,392,697	1,498,761
International Fund for Agric. Deve	IFAD	2006008	Root and Tuber Improvement and Marketing	71,621,894	13,290,286	84,912,180	0	3,091,545	81,820,634	80,224,363	-1,596,272
International Fund for Agric. Deve	IFAD	2008029	Northern Rural Growth Programme	90,507,072	14,314,631	104,821,703	0	3,378,533	101,443,170	100,618,570	-824,600
International Fund for Agric. Deve	IFAD	2009020	Rural and Agric. Finance Programme(RAFIP)	22,648,913	3,144,251	25,793,164	0	902,598	24,890,566	24,898,246	7,680
International Fund for Agric. Deve	IFAD	2010007	Rural and Agric. Finance Programme(RAFIP)	27,587,888	3,925,672	31,513,560	0	0	31,513,560	31,513,733	173
International Fund for Agric. Deve	IFAD	2011023	Rural Enterprises Programme (REP)	94,107,560	56,687,731	150,795,292	0	1,080,302	149,714,989	128,065,077	-21,649,912
International Fund for Agric. Deve	IFAD	2015019	Ghana Agricultural Sector Investment Progra	19,468,568	2,864,690	22,333,259	7,963,600	0	30,296,859	30,296,924	66
Nordic Development Fund	NDF	1993034	Urban 11 Project	17,751,502	23,324,173	41,075,675	0	1,258,026	39,817,649	19,908,825	-19,908,825
Nordic Development Fund	NDF	1994030	National Electrification Project	22,105,207	28,949,680	51,054,887	0	1,471,624	49,583,263	24,791,632	-24,791,632
Nordic Development Fund	NDF	1994031	Accra-Tema Water Supply Rehab Pj	19,329,768	25,277,028	44,606,796	0	1,249,004	43,357,792	21,678,896	-21,678,896
Nordic Development Fund	NDF	1996023	Urban Environment Sanitation Project	10,877,617	14,150,388	25,028,005	0	628,878	24,399,127	12,199,563	-12,199,563
Nordic Development Fund	NDF	1996024	Mining Sector Developmen & Env't Proj.	15,364,872	18,085,145	33,450,018	0	1,152,649	32,297,368	16,148,684	-16,148,684
Nordic Development Fund	NDF	1998021	Health Sector Support Programme	21,309,454	5,049,003	26,358,456	0	1,417,516	24,940,940	23,696,416	-1,244,524
Nordic Development Fund	NDF	2000021	Urban V Project	10,194,717	1,025,740	11,220,457	0	308,482	10,911,975	11,015,344	103,368
Nordic Development Fund	NDF	2003010	Health Services Rehab. III Pj. NDF	41,683,308	7,161,564	48,844,872	0	1,037,029	47,807,843	46,749,040	-1,058,803
Nordic Development Fund	NDF	2004030	Urban Water Project	20,965,360	3,527,752	24,493,112	0	484,836	24,008,276	23,513,260	-495,016
Nordic Development Fund	NDF	2004031	Land Administration Project	34,534,744	5,039,736	39,574,480	0	843,004	38,731,475	38,301,244	-430,231
Nordic Development Fund	NDF	2004032	Urban Environment Sanitation Project II	35,116,156	5,908,846	41,025,003	0	812,081	40,212,921	39,383,789	-829,132
Nigeria Trust Fund	NTF	2004041	Nsawam Apedwa Road Pj. "NTF"	6,005,117	109,394	6,114,511	0	699,433	5,415,078	5,786,152	371,073
Opec Fund for International Devel	OFID	1995011	-	10,976,273	1,799,584	12,775,857	0	1,668,570	11,107,287	10,965,956	-141,331

8. EXTERNAL DEBT											
				BALANCE	ADJUST	RESTATED	DISBURSEMENT	PAYMENT	EXPECTED	ACTUAL	EXCHANGE
				01/01/2019		01/01/2019			31/12/2019	43,830.00	DIFFERENCE
CREDITOR	CRED	L'KEY	PROJECT TITLE								
Opec Fund for International Devel	OFID	1997005	Rural Health Services Project	10,045,790	1,445,648	11,491,438	0	473,798	11,017,640	11,017,483	-157
Opec Fund for International Devel	OFID	2000002	Achimota-Anyinam Road Rehab. Proj."USD"	9,220,031	1,321,073	10,541,104	0	706,637	9,834,467	9,834,565	98
Opec Fund for International Devel	OFID	2000004	Poverty Reduction Project	5,323,930	-239,724	5,084,205	0	241,721	4,842,484	5,352,220	509,735
Opec Fund for International Devel	OFID	2001007	Korle Lagoon Ecological Restor. Pj II	9,758,700	-428,507	9,330,194	0	910,803	8,419,391	9,348,377	928,987
Opec Fund for International Devel	OFID	2002003	Enhanced HIPC Initiative Relief	13,847,255	1,903,946	15,751,200	0	682,345	15,068,855	15,111,432	42,578
Opec Fund for International Devel	OFID	2002004	Aniyinam -Kumasi Road Rehab. USD	15,351,773	2,204,553	17,556,326	0	758,556	16,797,769	16,797,991	222
Opec Fund for International Devel	OFID	2004025	Second Poverty Reduction Project	17,682,776	2,530,857	20,213,633	0	1,744,597	18,469,036	18,469,258	222
Opec Fund for International Devel	OFID	2004026	Accra Tema Rail Rehabilitation Project	12,630,830	1,817,676	14,448,506	0	595,676	13,852,830	13,852,608	-222
Opec Fund for International Devel	OFID	2005021	Second Rural Health Services Project (OPEC)	19,067,166	2,460,892	21,528,058	0	2,874,380	18,653,677	18,715,593	61,915
Opec Fund for International Devel	OFID	2007028	Primary Schools Project	15,789,572	6,543,052	22,332,624	0	2,680,473	19,652,151	17,483,363	-2,168,788
Opec Fund for International Devel	OFID	2009004	Cancer Diseases Hospitals Project	5,466,431	-13,885,214	-8,418,783	10,191,600	1,578,885	193,932	7,832,424	7,638,493
Opec Fund for International Devel	OFID	2012023	Trauma and Acute Care Centre Project	0	687,384	687,384	0	329,073	358,311	0	-358,311
Opec Fund for International Devel	OFID	2013014	Integrated Rural Development Project	17,782,132	-4,092,820	13,689,312	3,402,610	1,751,400	15,340,523	18,687,890	3,347,367
TOTAL MULTILATERAL CREDITORS				25,922,383,275	-967,038,157	24,955,345,118	1,407,211,549	412,273,216	25,950,283,452	30,229,336,874	4,279,053,422
BILATERAL CREDITORS											
International Monetary Fund	IMF	1000000	ECF Arrangements	4,894,974,703	-412,392,540	4,482,582,163	939,452,322	0	5,422,034,485	6,015,429,658	593,395,173
ABN Amro Bank N.V	ABN	2011008	Kumasi (Barekese) Water Works - Additional	0	0	0	0	0	0	0	0
ABN Amro Bank N.V	ABN	2014003	Rehabilitation and Upgrade of Tamale Teach	150,740,084	115,776,230	266,516,314	0	29,208,815	237,307,498	187,829,490	-49,478,009
ABN Amro Bank N.V	ABN	2016001	Accelerating TB Case Detection in Ghana	28,000,442	69,769,042	97,769,484	0	7,581,641	90,187,843	56,738,734	-33,449,109
ABSA Bank Limited	ABSA	1996020	Supply of Goods from South Africa	0	0	0	0	0	0	0	0
Bank Austria A.G	BAAG	2000003	Sogakope District Hospital	10,326,854	41,211,979	51,538,833	0	8,209,240	43,329,593	21,664,797	-21,664,797
Bank Austria A.G	BAAG	2001008	Begoro District Hospital - 60 Beds Proj.	38,742,421	4,097,700	42,840,121	0	8,079,436	34,760,685	34,760,642	-42
Bank Austria A.G	BAAG	2008042	Turnkey Construction of Five (5) Polyclinics	16,413,670	1,780,920	18,194,590	0	5,045,728	13,148,863	13,148,863	0
Bank Austria A.G	BAAG	2009016	Supply & Installation of Steel Bridges in Wa	21,455,778	2,262,146	23,717,924	0	4,467,439	19,250,485	19,250,553	69
Bank Austria A.G	BAAG	2010022	Five Polyclinics Phase II	35,221,805	140,129	35,361,934	0	1,784,998	33,576,935	35,552,049	1,975,114
Bank Austria A.G	BAAG	2010025	Upgrading of Highway Infrastructure - Steel B	32,220,448	89,673	32,310,121	0	3,401,187	28,908,934	30,715,743	1,806,808
Bank Austria A.G	BAAG	2012002	Rehabilitation of the Adomi Bridge	68,322,152	8,005,289	76,327,442	0	6,087,927	70,239,515	70,239,677	161
Bank Austria A.G	BAAG	2012005	Improvement of Water Treatment plants(Fiv	38,355,574	4,453,356	42,808,931	0	3,702,667	39,106,264	39,106,264	0
Bank Austria A.G	BAAG	2012011	Rural Health Centers - Five Polyclinics Phase	47,723,780	5,645,206	53,368,986	0	2,521,562	50,847,425	50,847,425	0
Bank Austria A.G	BAAG	2012015	Enhancement of Road Safety- Implementatio	42,235,071	5,133,233	47,368,304	0	0	47,368,304	47,368,081	-223
Bank Austria A.G	BAAG	2012016	Implementation of Pedestrian Bridges at Haz	41,930,720	5,095,800	47,026,520	0	0	47,026,520	47,026,520	0
Gouvernement of Belgium	BELG	2004021	Clinical Laboratory Improvement Project	6,492,547	-656,203	5,836,344	0	0	5,836,344	6,558,962	722,618
Gouvernement of Belgium	BELG	2006009	Elmina Fishing Harbour & Benya Lagoon Rest	24,489,495	-4,663,822	19,825,673	0	0	19,825,673	23,645,677	3,820,003
Gouvernement of Belgium	BELG	2006019	Koforidua Water Supply PJ Phase I	17,845,232	-7,769,631	10,075,601	0	0	10,075,601	15,044,774	4,969,172
Gouvernement of Belgium	BELG	2007008	Koforidua Water Supply PJ Phase II	0	0	0	0	0	0	0	0
Gouvernement of Belgium	BELG	2008047	Clinical Laboratory Improvement Project II	0	0	0	0	0	0	0	0
Gouvernement of Belgium	BELG	2010033	Rehabilitation of Kpong Pumping Station	13,711,906	12,111,213	25,823,119	0	0	25,823,119	20,600,710	-5,222,409
Mees Pierson NV	BMH	2004016	Rehab of Sefwi-Wiawso Benkyema Junction f	0	0	0	0	0	0	0	0
Mees Pierson NV	BMH	2004022	Sub-Transmission Imp. PJ. Accra- Kumasi	12,786,780	15,751,169	28,537,949	0	13,847,262	14,690,687	7,345,344	-7,345,343
Mees Pierson NV	BMH	2005014	Gushiegu District Hospital Project	0	0	0	0	0	0	0	0
Mees Pierson NV	BMH	2006001	Baifikrom water supply project	14,763	7,416,406	7,431,169	0	3,648,119	3,783,050	0	-3,783,050
Mees Pierson NV	BMH	2007003	Barekese Water Supply Project	14,527,635	-9,607,796	4,919,840	0	10,300,159	-5,380,319	0	5,380,319
Mees Pierson NV	BMH	2008003	Regional Street Lighting Project	12,683,871	3,016,881	15,700,753	0	9,690,108	6,010,644	4,924,172	-1,086,473
Mees Pierson NV	BMH	2008017	Winneba District Hospital Project	12,900,370	1,160,850	14,061,220	0	6,826,621	7,234,600	7,234,343	-256
Mees Pierson NV	BMH	2009001	Sub-Transmission Improvement Project Phas	143,162,673	10,593,111	153,755,784	0	31,699,869	122,055,916	124,500,224	2,444,309
Mees Pierson NV	BMH	2010003	Rehabilitation of Tamale Teaching Hospital	52,102,152	-13,719,768	38,382,384	0	16,335,522	22,046,862	31,892,672	9,848,119
Banque National de Paris	BNP	2009009	Supply & Installtion of Equipment (SHEP IV)	25,154,324	28,482,877	53,637,201	0	7,114,360	46,522,841	23,261,421	-23,261,421
Banque National de Paris	BNP	2010009	Ada Coastal Protection Works Project	150,408,740	88,232,359	238,641,099	0	47,510,471	191,130,628	95,565,314	-95,565,314
Banque National de Paris	BNP	2011002	Vessel Traffic Management Information Syst	74,163,110	78,388,732	152,551,842	0	12,474,470	140,077,372	70,038,686	-70,038,686
Banque National de Paris	BNP	2011019	Supply and Delivery of Various Types of Vech	20,606,904	-10,135,242	10,471,662	0	11,977,070	-1,505,408	4,454,848	5,960,257
Banque National de Paris	BNP	2012019	Supply of Steel Bridges for the Enhancement	36,062,366	14,042,244	50,104,611	648,451	5,028,235	45,724,827	40,742,292	-4,982,535

8. EXTERNAL DEBT											
				BALANCE	ADJUST	RESTATED	DISBURSEMENT	PAYMENT	EXPECTED	ACTUAL	EXCHANGE
				01/01/2019		01/01/2019			31/12/2019	43,830.00	DIFFERENCE
CREDITOR	CRED	L/KEY	PROJECT TITLE								
Banque National de Paris	BNP	2012028	Construction of Kwame Nkrumah Circle Flyov	172,136,639	-59,422,270	112,714,369	0	74,103,120	38,611,249	77,222,496	38,611,247
Banque National de Paris	BNP	2015008	Kwame Nkrumah Interchange Phase 2	683,173,303	94,209,431	777,382,735	0	149,448,410	627,934,325	627,934,482	157
Banque National de Paris	BNP	2019001		0	0	0	0	0	0	0	0
Cooperative Central Raiffesein CC	CCRB	2012021	Ada Coastal Protection Works- Phase II	581,150,630	350,074,517	931,225,147	0	111,053,846	820,171,301	679,360,896	-140,810,405
Commerzbank	CMBK	2006004	Supply of 63 buses & spare parts project	0	0	0	0	0	0	0	0
Commerzbank	CMBK	2006020	Supply & Inst. of Telecom System Pj	19,879,026	-21,107,001	-1,227,975	0	1,118,826	-2,346,802	9,387,360	11,734,161
Commerzbank	CMBK	2006037	Supply of 75 Jonckheere Buses &. Spare Part	29,166,067	-2,766,323	26,399,743	0	5,584,253	20,815,490	23,789,350	2,973,860
Commerzbank	CMBK	2007033	Supply of 75 Jonckheere Buses and Spare Pa	31,817,535	-8,391,491	23,426,044	0	5,584,253	17,841,791	23,789,350	5,947,559
Commerzbank	CMBK	2008030	Supply of 150 Buses and Spare Parts	21,569,208	2,295,867	23,865,075	0	4,512,168	19,352,907	19,352,651	-256
Commerzbank	CMBK	2010020	Supply of 50 Jonckheere Bus	6,470,989	-13,728,392	-7,257,402	0	0	-7,257,402	0	7,257,402
Commerzbank	CMBK	2010030	Supply of 50 Jonckhere Buses	9,543,080	-20,245,922	-10,702,842	0	0	-10,702,842	0	10,702,842
China International Water	CWE	2006028	Supply & Installation of Equipment SHEP 4	392,587,200	360,291,845	752,879,046	0	111,428,673	641,450,373	487,320,955	-154,129,418
China International Water	CWE	2010026	NES - Upper West Regional Electrification Pr	248,572,800	-6,122,697	242,450,103	0	38,455,486	203,994,616	224,394,199	20,399,583
China International Water	CWE	2012004	Upper West Electrification Extension	603,676,799	84,066,824	687,743,623	0	75,758,564	611,985,060	611,984,757	-303
Deutsche Bank Sociedad	DESA	2011009	Supply of 2 C-295 Military Transport	137,324,263	-27,253,567	110,070,696	0	40,177,404	69,893,292	90,923,256	21,029,964
Deutsche Bank	DBNY	2011012	Supply of Medical Equipment	881,444,919	137,332,222	1,018,777,141	0	89,862,188	928,914,954	924,587,348	-4,327,606
Deutsche Bank	DBNY	2013011	Construction of Tamale Airport	241,120,000	34,125,000	275,245,000	0	67,472,500	207,772,500	207,772,500	0
Deutsche Bank	DBNY	2014004	Sovereign Bond 2024 - 2026	4,822,400,000	718,200,000	5,540,600,000	0	0	5,540,600,000	5,540,600,000	0
Deutsche Bank	DBNY	2015009	Sovereign Bond 2028 - 2030	4,485,347,997	668,002,847	5,153,350,844	0	0	5,153,350,844	5,153,350,844	0
Deutsche Bank Italy	DBI	2017001	Eastern Region University	116,928,799	20,597,781	137,526,580	134,141,000	19,150,860	252,516,720	252,516,720	0
Deutsche Bank Italy	DBI	2018014	Modernization and Equipping of Selected He	0	1,465,102	1,465,102	102,912,000	0	104,377,102	104,377,102	0
Deutsche Bank London	DBL	2016006	Modernisation of Kumasi of market Phase II	411,200,020	-79,055,758	332,144,262	0	129,669,406	202,474,855	269,966,012	67,491,157
Deutsche Bank London	DBL	2017006	Development of Kumasi Airport(Phase 2 -) -	129,397,236	23,209,339	152,606,575	178,787,000	0	331,393,575	331,393,575	0
Deutsche Bank London	DBL	2017007	Development of Kumasi Airport Phase 2 - Co	42,827,265	16,965,235	59,792,500	0	5,756,476	54,036,024	48,032,021	-6,004,003
Deutsche Bank London	DBL	2018011	Redevelopment and Modernisation of Kuma	0	11,666,238	11,666,238	249,733,000	0	261,399,238	261,399,467	229
Deutsche Bank London	DBL	2018013	Completion and Equipping of Bekwai District	0	3,825,755	3,825,755	45,451,000	0	49,276,755	49,276,755	-0
Deutsche Bank S.A(Brazil)	DBSA	2014005	Modernisation of Kumasi Central Market and	633,704,616	-2,413,311	631,291,305	0	132,580,028	498,711,277	550,501,875	51,790,598
Deutsche Bank S.A(Brazil)	DBSA	2014008	Design and Construction of Kasoa Interchang	613,584,385	115,949,046	729,533,432	0	142,062,178	587,471,254	572,696,320	-14,774,934
Export-Import Bank of China	EXIC	2007032	Bui Hydroelectric Dam Project	766,676,966	-26,515,879	740,161,087	0	105,315,104	634,845,983	702,604,367	67,758,384
Export-Import Bank of China	EXIC	2010021	Kpong Water Supply Expansion Project	1,000,551,550	142,187,773	1,142,739,323	0	88,972,611	1,053,766,712	1,053,766,712	0
Export-Import Bank of China	EXIC	2011027	E-Government Platform Project	573,865,600	82,110,850	655,976,450	0	43,740,150	612,236,300	612,236,300	0
Export-Import Bank of China	EXIC	2012013	Legon ICT Project (Phase II)	143,810,719	20,576,979	164,387,698	0	10,961,282	153,426,417	153,426,417	0
Export-Import Bank of China	EXIC	2012031	Bui Dam Project - Additional Loan	363,382,600	54,119,004	417,501,604	0	0	417,501,604	417,501,386	-218
Export-Import Bank of China	EXIC	2012032	Bui Dam Project - Additional Loan	275,625,259	39,703,663	315,328,921	0	27,344,381	287,984,540	287,984,627	86
Export-Import Bank of China	EXIC	2013012	Ghana Dedicated Security Information Syster	371,673,271	54,225,954	425,899,226	0	21,664,909	404,234,316	404,234,419	103
Export-Import Bank of India	EXIM	2005010	Rural Electrification project - India	62,767,570	-2,315,829	60,451,741	0	10,475,730	49,976,011	55,510,867	5,534,857
Export-Import Bank of India	EXIM	2005012	Purchase of Goods form India	56,136,417	-2,133,820	54,002,597	0	9,425,193	44,577,404	49,557,257	4,979,852
Export-Import Bank of India	EXIM	2005025	Const. of Presidential Palace & Offices	62,775,395	-2,314,915	60,460,480	0	10,475,730	49,984,750	55,519,732	5,534,982
Export-Import Bank of India	EXIM	2008049	Supply of Goods from India	86,972,847	7,963,942	94,936,789	1,565,971	8,413,629	88,089,131	90,400,596	2,311,465
Export-Import Bank of India	EXIM	2010032	Fish Harvesting and Waste Management Sup	90,086,065	4,615,713	94,701,778	1,808,616	7,309,831	89,200,563	93,505,685	4,305,122
Export-Import Bank of India	EXIM	2016008	Design and Construction of 84km Railway lin	638,373,751	122,522,291	760,896,041	419,105,598	0	1,180,001,640	1,180,001,584	-56
Export-Import Bank of US	EXUS	2007034	Supply of Equipment - BOST	197,655,126	-37,951,907	159,703,219	0	47,446,791	112,256,429	143,603,487	31,347,058
Export-Import Bank of US	EXUS	2008032	Self Help Electrification (SHEP IV) - EXUS	800,144,674	168,699,739	968,844,413	7,920,664	170,648,133	806,116,944	777,267,088	-28,849,856
Export-Import Bank of US	EXUS	2009019	Mampong Water Supply Project	46,249,453	-2,226,964	44,022,489	0	5,077,006	38,945,483	43,305,884	4,360,401
Export-Import Bank of US	EXUS	2013003	Rehabilitation and Expansion of Ridge Hospit	445,149,782	219,006,722	664,156,503	0	108,543,826	555,612,677	476,105,257	-79,507,420
Government of the Federal Repub	FRG	2002041	DISTRICT TOWNS IV.	28,828,189	1,977,021	30,805,211	0	1,136,108	29,669,103	30,344,481	675,378
Government of the Federal Repub	FRG	2003026	Rehab. of Sogakope Akatsi Road Project	51,628,022	8,310,115	59,938,137	0	2,036,420	57,901,717	56,726,359	-1,175,359
Government of the Federal Repub	FRG	2004017	Multi Donor Budget Support ---Germany	61,571,952	7,138,041	68,709,993	0	2,229,344	66,480,649	66,480,649	0
Government of the Federal Repub	FRG	2004018	Land Administration Project	11,523,109	1,234,910	12,758,019	0	1,071,800	11,686,219	11,686,090	-129
Government of the Federal Repub	FRG	2006012	Promotion of Perennial Crops	25,823,360	2,972,311	28,795,671	0	1,071,800	27,723,871	27,723,990	119
Government of the Federal Repub	FRG	2006015	Multi Donor Budgetry Support III - Germany	51,508,579	5,984,660	57,493,239	0	1,779,188	55,714,051	55,714,051	0
Government of the Federal Repub	FRG	2006029	District Towns V	19,883,989	2,307,094	22,191,082	0	707,388	21,483,694	21,483,694	0

8. EXTERNAL DEBT											
				BALANCE	ADJUST	RESTATED	DISBURSEMENT	PAYMENT	EXPECTED	ACTUAL	EXCHANGE
				01/01/2019		01/01/2019			31/12/2019	43,830.00	DIFFERENCE
CREDITOR	CRED	L/KEY	PROJECT TITLE								
Government of the Federal Republic of Ghana	FRG	2007029	Multi Donor Budget Support IV	53,373,393	6,216,261	59,589,654	0	1,747,034	57,842,620	57,842,620	0
Government of the Federal Republic of Ghana	FRG	2008044	Poverty Focused Rural Transportation Programme	20,335,839	2,279,155	22,614,994	0	1,243,288	21,371,706	21,371,697	-9
Government of the Federal Republic of Ghana	FRG	2008045	Multi Donor Budgetary Support (V & VI)	253,790,097	30,319,128	284,109,224	0	3,386,888	280,722,336	280,722,336	0
Government of the Federal Republic of Ghana	FRG	2009024	District Development Facility Project	71,723,600	8,716,500	80,440,100	0	0	80,440,100	80,440,100	0
Government of the Federal Republic of Ghana	FRG	2010004	Outgrowers and Value Chain Fund	26,781,169	6,438,593	33,219,761	0	0	33,219,761	31,627,810	-1,591,952
Government of the Federal Republic of Ghana	FRG	2010024	Supply of Ambulances and Spare Parts	0	0	0	0	0	0	0	0
Government of the Federal Republic of Ghana	FRG	2010028	Multi Donor Budget Support (VII-IX)	291,820,156	38,724,303	330,544,459	0	0	330,544,459	328,914,619	-1,629,840
Government of the Federal Republic of Ghana	FRG	2012043	E-zwich Rural Branchless Banking Project	6,169,297	19,540,636	25,709,934	0	0	25,709,934	16,314,490	-9,395,444
Government of the Federal Republic of Ghana	FRG	2014011	District Development Facility Face III	35,861,800	4,358,250	40,220,050	0	0	40,220,050	40,220,050	0
Government of the Federal Republic of Ghana	FRG	2015011	Outgrowers and Value Chain Fund II	35,732,471	5,951,842	41,684,314	0	0	41,684,314	40,879,659	-804,655
Government of the Federal Republic of Ghana	FRG	2015013	Multi Donor Budget Support (X-XI)	95,502,180	25,272,531	120,774,712	0	13,666,244	107,108,468	107,108,468	0
Government of the Federal Republic of Ghana	FRG	2016022	Performance Oriented Public Financial Management	681,098	83,392	764,490	0	0	764,490	764,181	-309
Government of the Federal Republic of Ghana	FRG	2016008	Design and Construction of 84km Railway Link	0	-23,374,107	-23,374,107	0	0	-23,374,107	0	23,374,107
Government of the Federal Republic of Ghana	FRG	2018024	Establishing a Deposit Protection Scheme in Ghana	0	59,677,040	59,677,040	9,762,100	0	69,439,140	40,220,050	-29,219,090
Government of the Federal Republic of Ghana	FRG	2016014	Construction of 22 District & 3 Regional Offices	0	13,780,717	13,780,717	0	0	13,780,717	0	-13,780,717
Government of the Federal Republic of Ghana	FRG	2016018	Renewable Energy Programme: Pilot Photovoltaic	0	24,602,378	24,602,378	22,145,837	0	46,748,215	23,374,107	-23,374,107
Government of France	FRNG	2000027	Urban Roads - Takoradi & Tema XEU	20,682,302	-1,573,127	19,109,175	0	3,645,356	15,463,819	19,329,810	3,865,992
Government of France	FRNG	2000029	Small Outgrowers Phase II	3,770,276	-1,108,033	2,662,243	0	1,041,366	1,620,877	2,924,675	1,303,798
Government of France	FRNG	2001021	Urban Infrastructure of Sec. Towns Programme	1,842,100	-1,959,995	-117,895	0	1,948,074	-2,065,969	0	2,065,969
Government of France	FRNG	2001022	Drainage Improvement In Accra	11,812,458	-4,219,213	7,593,244	0	1,638,452	5,954,793	9,601,403	3,646,611
Government of France	FRNG	2001023	Village Water Supply Prog. In N.Ghana	64,880	-137,644	-72,765	0	0	-72,765	0	72,765
Government of France	FRNG	2001024	Construction of Rural Bridges - N. Ghana	12,789,801	-4,350,324	8,439,476	0	5,267,619	3,171,857	8,757,995	5,586,138
Government of France	FRNG	2005002	Impt. of Urban Roads & Wood Mkt. in Kumasi	101,114,201	8,662,599	109,776,800	0	6,683,201	103,093,599	106,315,072	3,221,474
Government of France	FRNG	2005009	Community Based Rural Dev't Pj	44,137,600	3,197,988	47,335,588	0	2,917,300	44,418,288	46,407,750	1,989,462
Government of France	FRNG	2006026	Multi Donor Budget Support - France	148,964,400	10,358,268	159,322,668	0	8,751,900	150,570,768	157,786,350	7,215,582
Government of France	FRNG	2006027	Urban Development in Accra & Kumasi	117,240,500	7,809,733	125,050,233	0	7,293,250	117,756,983	123,754,000	5,997,017
Government of France	FRNG	2006030	Perennial Crops	88,092,285	6,710,781	94,803,066	0	3,265,829	91,537,237	95,167,646	3,630,409
Government of France	FRNG	2007014	Rice Sector Support Project	59,899,054	8,568,343	68,467,397	0	3,533,506	64,933,890	63,263,006	-1,670,884
Government of France	FRNG	2008001	Small Town Water Supply & Sanitation Project	90,767,156	12,499,647	103,266,803	0	4,900,368	98,366,436	96,538,390	-1,828,046
Government of France	FRNG	2008004	Urban Transportation Project (UTP)	107,484,535	9,609,462	117,093,997	0	5,829,130	111,264,867	114,359,022	3,094,155
Government of France	FRNG	2008046	Natural Resource and Environmental Gov. Programme	26,896,350	10,915,038	37,811,388	0	1,458,650	36,352,738	28,618,113	-7,734,625
Government of France	FRNG	2009023	District Development Facility Project	82,758,000	17,792,125	100,550,125	0	0	100,550,125	92,815,500	-7,734,625
Government of France	FRNG	2010002	Rehab of Awoshie-Pokuasi Road	155,157,673	22,377,992	177,535,665	735,432	0	178,271,097	174,807,475	-3,463,622
Government of France	FRNG	2011025	Ghana Urban Management Pilot Pg (GUMPP)	196,408,471	32,316,582	228,725,053	3,090,114	0	231,815,167	225,795,979	-6,019,188
Government of France	FRNG	2012029	Kpong Generation Station Retrofit Project	240,069,181	36,323,997	276,393,178	24,056,000	0	300,449,178	295,252,293	-5,196,885
Government of France	FRNG	2013002	District Development Facility Phase II	115,861,200	20,262,399	136,123,599	0	0	136,123,599	129,941,700	-6,181,899
Government of France	FRNG	2016007	Kumasi Roads and Drainage Extension Project	2,711,340	5,456,210	8,167,550	22,406,126	0	30,573,676	28,247,469	-2,326,206
Government of the People's Republic of China	GPRC	1998012	Purchase Of Goods From China	9,846,829	12,438,728	22,285,558	0	0	22,285,558	11,142,779	-11,142,779
Government of the People's Republic of China	GPRC	2006010	Ghana National Communication Infr. Backbone	84,158,174	93,795,163	177,953,337	0	11,293,042	166,660,295	83,330,148	-83,330,148
Government of the People's Republic of China	GPRC	2007002	Ghana Dedicated Security Information System	90,480,801	102,336,939	192,817,739	0	10,792,413	182,025,327	91,012,663	-91,012,663
Government of the People's Republic of China	GPRC	2008023	Bui Hydropower Dam Project	946,560,311	1,040,938,994	1,987,499,305	0	101,613,850	1,885,885,455	942,942,728	-942,942,728
Government of the People's Republic of China	GPRC	2008025	ICT - Enabled Distance Education Project	25,996,570	29,746,732	55,743,302	0	2,790,748	52,952,554	26,476,277	-26,476,277
Government of the People's Republic of China	GPRC	2012026	Cape Coast Kotokuraba Market Project	132,393,838	167,243,333	299,637,171	0	0	299,637,171	149,818,586	-149,818,586
Government of the Republic of Korea	GRK	1991010	Petroleum Products Storage Depots Proj.	31,912,601	39,334,136	71,246,737	0	0	71,246,737	35,623,368	-35,623,368
Government of the Republic of Korea	GRK	1996001	LPG Cylinder Manufacturing Plant Project	26,969,370	46,456,074	73,425,443	0	0	73,425,443	36,712,722	-36,712,722
Government of the Republic of Korea	GRK	2003007	Buie-Bolga Petroleum Pipeline Pj.	140,911,371	162,607,527	303,518,898	0	10,622,028	292,896,870	146,448,435	-146,448,435
Government of the Republic of Korea	GRK	2012027	Wa Water Supply and Expansion Project	74,346,418	91,636,283	165,982,701	0	0	165,982,701	82,991,351	-82,991,351
Government of the Republic of Korea	GRK	2015006	Prestea-Kumasi Power Enhancement Project	162,893,736	339,456,858	502,350,594	36,424,210	0	538,774,804	362,964,152	-175,810,653
Government of India	INDG	2012040	Komenda Sugar Factory	168,784,000	12,115,212	180,899,212	0	5,744,403	175,154,809	181,410,146	6,255,338
Internationale Nederlanden Bank	ING	2006006	Tamale Water supply project.	0	0	0	0	0	0	0	0
Internationale Nederlanden Bank	ING	2008008	ATMA Water Supply System (South of Kpong)	29,437,583	15,974,555	45,412,138	0	12,397,058	33,015,080	26,412,071	-6,603,009
Internationale Nederlanden Bank	ING	2008021	Kasoa Water Supply Interconnection Pj	3,253,789	3,952,973	7,206,761	0	3,579,244	3,627,517	1,813,758	-1,813,759

8. EXTERNAL DEBT											
				BALANCE	ADJUST	RESTATED	DISBURSEMENT	PAYMENT	EXPECTED	ACTUAL	EXCHANGE
				01/01/2019		01/01/2019			31/12/2019	43,830.00	DIFFERENCE
CREDITOR	CRED	L/KEY	PROJECT TITLE								
Internationale Nederlanden Bank	ING	2018005	Improving Access to Quality Health Care in W	0	2,078,482	2,078,482	27,894,000	0	29,972,482	29,972,600	118
Internationale Nederlanden Bank	ING	2019009	Overall upgradation and modinization of the	0	15,368,908	15,368,908	276,570,000	0	291,938,908	291,938,908	0
Government of Italy	ITG	2004001	Private Sector Dev. Fund	54,939,251	6,676,541	61,615,792	0	0	61,615,792	61,615,879	87
Government of Italy	ITG	2008050	Ghana Private Sector Development Facility P	55,172,000	6,705,000	61,877,000	0	0	61,877,000	61,877,000	0
KBC Bank N.V	KBCB	2006018	Koforidua Water Supply Project	11,394,555	10,002,915	21,397,470	0	4,151,402	17,246,068	12,779,457	-4,466,612
KBC Bank N.V	KBCB	2007009	Koforidua Water Supply Phase 2	6,983,504	531,201	7,514,706	0	4,903,972	2,610,734	2,610,734	0
KBC Bank N.V	KBCB	2008022	New Tafo Water Supply Project	12,888,114	-798,456	12,089,658	0	5,546,710	6,542,948	7,607,792	1,064,844
KBC Bank N.V	KBCB	2008043	Korley Lagoon Restoration project	87,053,949	7,134,574	94,188,524	0	48,378,211	45,810,312	45,810,018	-294
KBC Bank N.V	KBCB	2010012	Supply of Fire Tenders	16,891,486	8,753,855	25,645,341	0	5,892,161	19,753,181	16,191,355	-3,561,826
KBC Bank N.V	KBCB	2011003	Job 600 of Parliament House (ICT)	14,696,404	12,415,883	27,112,286	0	7,883,303	19,228,983	13,735,103	-5,493,881
KBC Bank N.V	KBCB	2011004	Supply of X-Ray Equipment for District Hospi	1,303,455	17,696	1,321,151	0	1,321,150	0	0	-0
KBC Bank N.V	KBCB	2011006	Essakyir Water Supply Project	33,359,180	-2,191,495	31,167,685	0	9,688,471	21,479,214	24,344,439	2,865,225
KBC Bank N.V	KBCB	2011011	Rehab of Kpong Pumping Water Station	28,460,724	3,192,891	31,653,615	0	5,537,979	26,115,636	26,115,807	171
KBC Bank N.V	KBCB	2012012	Kpando-Kadjebi Sub-station Project	35,490,026	17,553,554	53,043,580	0	7,343,799	45,699,781	38,864,949	-6,834,833
KBC Bank N.V	KBCB	2012037	ICT Teaching Support Project	33,744,156	12,149,774	45,893,929	0	8,048,559	37,845,370	33,577,608	-4,267,762
KBC Bank N.V	KBCB	2012042	Design, Civil and Dredging Works in the Ports	1,032,543,980	-605,902,065	426,641,915	0	0	426,641,915	792,337,295	365,690,760
KBC Bank N.V	KBCB	2015021	Essakyir Water Supply Phase II	5,487,606	620,464	6,108,070	0	677,967	5,430,103	5,430,276	173
KBC Bank N.V	KBCB	2015023	Design of Dredging Works at Port of Takorad	742,164,647	405,540,152	1,147,704,799	0	0	1,147,704,799	990,032,000	-157,672,799
Kuwait Fund for Arab Economic D	KFED	2000032	Korle Lagoon Ecological Restoration Pj.2	5,904,313	898,394	6,802,708	0	2,962,356	3,840,352	3,831,048	-9,304
Kuwait Fund for Arab Economic D	KFED	2001115-1	Kuwait Fund Debt Relief Loan-GOG Portion	62,300,539	17,083,308	79,383,847	0	7,709,066	71,674,781	67,843,919	-3,830,862
Kuwait Fund for Arab Economic D	KFED	2001115-2	Kuwait Fund Debt Relief Loan- VRA Portion	97,444,433	14,751,635	112,196,067	0	0	112,196,067	112,196,067	0
Kuwait Fund for Arab Economic D	KFED	2003006	Aboadze-Volta Transmission Line Pj.	21,665,551	505,748	22,171,299	0	2,675,044	19,496,255	20,858,131	1,361,877
Belfius Bank NV/SA	BBNV	2010031	Construction of Drinking Water Facility	11,927,769	-7,249,398	4,678,371	0	7,811,754	-3,133,382	994,298	4,127,680
Nordbanken Internationale	NORB	2012030	Rural Fiber Optic Backbone Link,Data Center	86,500,689	21,967,546	108,468,234	0	23,802,689	84,665,545	78,287,993	-6,377,552
Nordbanken Internationale	NORB	2016016	Environmental Monitoring Laboratory at UM	36,226,930	2,546,794	38,773,725	847,613	4,513,238	35,108,100	35,910,317	802,217
Government of Saudi Arabia	SARG	1985024	College of Science in Accra Project	201,609	261,879	463,488	0	0	463,488	231,744	-231,744
Government of Saudi Arabia	SARG	1987013	The Support of Economical Dev. Project	9,618,750	10,240,519	19,859,269	0	510,394	19,348,875	9,674,438	-9,674,438
Government of Saudi Arabia	SARG	1993017	Health Centres Project	2,104,125	3,025,644	5,129,769	0	292,496	4,837,273	2,418,637	-2,418,637
Government of Saudi Arabia	SARG	2002037	NPC II - Saudi Resch of Principal Arrears	15,813,099	20,540,378	36,353,477	0	0	36,353,477	18,176,739	-18,176,739
Government of Saudi Arabia	SARG	2002038	NPC II - Saudi Resch of Interest Arrears	2,594,624	387,831	2,982,456	0	0	2,982,456	2,982,454	-2
Government of Saudi Arabia	SARG	2002039	NPC II - Saudi Resch of Principal (Current)	11,415,276	1,706,283	13,121,559	0	0	13,121,559	13,121,559	0
Government of Saudi Arabia	SARG	2002040	NPC II - Saudi Resch of Interest (Current)	992,125	148,335	1,140,460	0	0	1,140,460	1,140,441	-19
Government of Saudi Arabia	SARG	2004015	Tetteh Quarshie Mamfe Road Project	18,415,418	2,729,877	21,145,295	0	3,830,816	17,314,479	17,314,479	0
Government of Saudi Arabia	SARG	2008033	Rehabilitation & Expansion of Bolgatanga Re	29,910,056	4,443,146	34,353,203	0	3,289,275	31,063,928	31,063,900	-27
Government of Saudi Arabia	SARG	1987026	Northern Grid Power Extension Project	0	0	0	0	0	0	0	0
Standard Chartered Bank	SCB	2016013	Northern, Eastern and Volta Region Electrifi	66,881,866	-5,975,043	60,906,823	0	14,801,274	46,105,549	53,789,807	7,684,258
Government of Spain	SPAG	2004013	Medical Equipment Supply Cardio Cent. Korl	12,374,730	-10,957,500	1,417,230	0	5,961,545	-4,544,315	4,836,692	9,381,007
Government of Spain	SPAG	2004014	Supply Medical Equipment For Hospital Netw	5,362,770	-4,071,372	1,291,397	0	1,156,909	134,488	2,518,354	2,383,866
Government of Spain	SPAG	2007021	Supply of Medical Equip for National Hospi	30,643,203	3,352,998	33,996,202	0	6,486,444	27,509,757	27,500,889	-8,869
Government of Spain	SPAG	2007023	Supply of Refrigeration for Fishing Sector	25,754,671	-6,780,345	18,974,326	0	4,543,269	14,431,057	19,250,042	4,818,985
Government of Spain	SPAG	2008012	Supply of Border Surveillance Digital System	2,808,494	10,373,438	13,181,933	0	1,270,600	11,911,333	6,846,071	-5,065,262
Government of Spain	SPAG	2008013	Supply of 26 Steel Bridges Project	18,390,667	1,981,052	20,371,719	0	3,183,389	17,188,330	17,188,193	-137
Government of Spain	SPAG	2008020	Supply of 26 Steel Bridges Project	21,455,778	-1,085,728	20,370,050	0	3,181,444	17,188,605	18,907,136	1,718,531
Government of Spain	SPAG	2011030	Irrigation and Underground Water Systems	28,806,680	3,485,322	32,292,002	0	1,779,953	30,512,048	30,512,357	308
Calyon Bank	CCAB	2008038	Improvement of Electricity Supply, Accra & K	86,194,704	7,897,067	94,091,770	0	36,089,853	58,001,917	58,001,918	0
Societe Generale	SOGE	2008034	Supply &. Installation of Modular Steel Bridg	0	0	0	0	0	0	0	0
Societe Generale	SOGE	2009002	E - Government Project	9,042,000	188,250	9,230,250	0	9,230,250	0	0	0
Societe Generale	SOGE	2009013	Construction of 132 megawatt Thermal Plant	351,572,829	47,296,482	398,869,311	0	84,614,903	314,254,409	314,254,186	-223
Societe Generale	SOGE	2010010	Supply of Fire Tenders	25,237,665	2,950,846	28,188,511	0	28,188,521	-10	0	10
Societe Generale	SOGE	2011010	Takoradi Thermal Power Project - Additional	210,004,085	29,306,684	239,310,769	0	30,201,442	209,109,327	209,109,327	-0
Societe Generale	SOGE	2012034	Financing of the Tumu-Han-Wa Transmission	145,390,888	-64,930,867	80,460,021	0	0	80,460,021	121,760,062	41,300,041
Societe Generale	SOGE	2012035	Financing of Sub-stations Reliability Enhance	112,011,188	-44,688,272	67,322,917	0	0	67,322,917	96,473,358	29,150,442

8. EXTERNAL DEBT											
				BALANCE	ADJUST	RESTATED	DISBURSEMENT	PAYMENT	EXPECTED	ACTUAL	EXCHANGE
				01/01/2019		01/01/2019			31/12/2019	43,830.00	DIFFERENCE
CREDITOR	CRED	L/KEY	PROJECT TITLE								
Societe Generale	SOGE	2015007	Accra Asphaltic Overlay Project (Resurfacing	175,479,644	22,043,280	197,522,924	0	46,312,940	151,209,984	151,210,177	193
Societe Generale	SOGE	2016003	Rehabilitation of Ghana Foreign Missions	27,549,429	-134,751,569	-107,202,140	132,023,367	0	24,821,228	97,799,604	72,978,376
Bank Hapoalim	BHI	2008009	ATMA Water Supply System (North of Kpong	0	0	0	0	0	0	0	0
Bank Hapoalim	BHI	2008010	ATMA Water Supply System (North of Kpong	0	0	0	0	0	0	0	0
Bank Hapoalim	BHI	2010001	3K Water Supply Project	269,860,805	38,393,108	308,253,913	0	69,842,299	238,411,614	238,411,614	-0
Bank Hapoalim	BHI	2011013	Legon University Hospital and Other Related	606,002,328	86,370,300	692,372,628	0	150,841,544	541,531,084	541,531,084	-0
Bank Hapoalim	BHI	2012001	3K Water Supply Project (Phase II)	305,235,812	52,872,690	358,108,503	0	66,115,864	291,992,638	287,433,424	-4,559,214
Bank Hapoalim	BHI	2019001	Expansion of the University of Ghana Hospita	0	4,713,112	4,713,112	84,579,000	0	89,292,112	89,292,112	0
DANSKE BANK	DNSK	2018008	Construction of 7 Bridges in the Northern Re	0	120,125,236	120,125,236	97,197,625	0	217,322,860	160,711,268	-56,611,592
Raffaisen Zentral bank Osterreich	RZB	2010008	Upgrading of Technical and Vocational Educa	26,756,797	8,590,079	35,346,876	0	5,338,424	30,008,452	27,280,441	-2,728,012
Raffaisen Zentral bank Osterreich	RZB	2012006	Four Constituencies of Water Supply Scheme	45,022,559	9,767,644	54,790,203	0	4,296,096	50,494,107	48,298,711	-2,195,396
Raffaisen Zentral bank Osterreich	RZB	2012039	Four Constituencies Water Project Phase 2	44,137,600	5,364,000	49,501,600	0	0	49,501,600	49,501,600	0
Raffaisen Zentral bank Osterreich	RZB	2015016	Turnkey Construction of 10 Polyclinics in the	113,339,380	13,341,228	126,680,608	0	16,774,165	109,906,443	109,906,443	-0
Raffaisen Zentral bank Osterreich	RZB	2016002	Turkey Construction of 5 District Hosp	195,063,435	29,117,604	224,181,039	142,112,000	15,519,467	350,773,572	350,773,572	0
Raffaisen Zentral bank Osterreich	RZB	2018007		0	559,593	559,593	12,684,513	0	13,244,106	13,244,106	0
TOTAL BILATERAL CREDITORS				37,625,692,000	6,136,499,392	43,762,191,392	2,974,053,561	3,155,719,546	43,580,525,407	42,239,922,151	-1,340,605,566
COMMERCIAL CREDITORS											
Barclays bank Plc	BBP	2012020	Construction of 7 District Hospitals and Provi	397,608,912	9,872,292	407,481,204	0	70,369,056	337,112,147	360,878,540	23,766,393
Banco De Brazil	BADB	2011029	Construction of Hangar for Ghana Airforce	33,247,619	12,920,752	46,168,371	0	7,969,717	38,198,653	34,044,217	-4,154,437
Banco De Brazil	BADB	2013008	Financial of Civill Engineering Works -Eastern	192,896,000	28,088,398	220,984,398	0	15,191,000	205,793,398	205,793,556	158
Banco Nacionale De Desenvolvim	BNDS	2013009	Buyer Credit Facility - Eastern Corridor Road	632,765,895	42,301,573	675,067,467	0	44,997,619	630,069,848	654,303,325	24,233,476
Citi Group bank	CITI	2012007	Self Help - Electrification Programme 4 (SHE	402,565,448	56,862,894	459,428,342	0	50,362,723	409,065,619	409,065,652	33
Citi Group bank	CITI	2013007	10-Yr Sovereign Bond 2023	4,822,400,000	587,749,908	5,410,149,908	0	1,439,495,485	3,970,654,424	3,970,654,368	-55
Citi Group bank	CITI	2016005	GoG 6-Yr Amortizing Sovereign Bond	231,373,930	21,665,193,623	21,896,567,553	0	0	21,896,567,553	11,081,200,000	-10,815,367,553
Citi Group bank	CITI	2018009	2018 Eurobound Issuance	9,644,800,000	-20,194,335,105	-10,549,535,105	0	0	-10,549,535,105	265,832,447	10,815,367,553
Citi Group bank	CITI	2019004	2019 Eurobound Issuance	0	1,372,800,000	1,372,800,000	15,249,000,000	0	16,621,800,000	16,621,800,000	0
Poly Changda Overseas Engineeri	PCOE	2019005	Execution and Completion of the Military Ho	0	30,767,143	30,767,143	523,300,000	39,582,857	514,484,286	514,484,286	-0
Euroget de Invest S.A	EDI	2008037	2 Regional and 6 Districts Hospitals	1,130,926,858	430,605,476	1,561,532,334	0	128,014,875	1,433,517,459	1,299,355,788	-134,161,671
Euroget de Invest S.A	EDI	2008040	500 Bed Military Hospital Pj In Kumasi	566,080,868	-124,640,271	441,440,597	0	68,162,143	373,278,454	476,214,728	102,936,274
China Development Bank	CDB	2011028	China Development Bank Master Facility Ag	1,867,332,003	-100,674,335	1,766,657,668	346,756,971	743,825,005	1,369,589,633	1,535,060,853	165,471,219
Industrial Commercial Bank of Chi	ICBC	2012003	Rural Electrification - Northern Region	418,093,833	60,809,244	478,903,077	0	26,799,480	452,103,597	452,103,541	-56
Industrial Commercial Bank of Chi	ICBC	2016011	Rural Electrification - Northern Region	236,427,667	35,895,198	272,322,865	0	0	272,322,865	271,980,851	-342,013
Industrial Commercial Bank of Chi	ICBC	2016012	Northern, Eastern and Volta Region Electrifi	28,284,005	6,651,847	34,935,853	42,207,863	0	77,143,716	77,143,990	274
Credit Suisse International	CSI	2013001	OAS Construction of 5000 Affordable House	263,110,144	22,559,382	285,669,526	0	184,830,606	100,838,920	100,838,920	0
Export Credit Bank	ECBT	2012014	Akim Oda, Akwatia and Winneba Water Supp	506,813,427	71,849,595	578,663,021	0	59,146,912	519,516,109	519,516,043	-66
HSBC Bank Plc	HSBC	2012036	Redevelopment of Police Hospital	187,408,801	31,757,879	219,166,680	0	28,217,419	190,949,261	190,955,837	6,576
HSBC Bank Plc	HSBC	2013004	Refurbishment and Expansion Project for Rid	118,911,235	43,652,856	162,564,091	0	94,182,575	68,381,516	51,250,550	-17,130,966
HSBC Bank Plc	HSBC	2015002	Accra Bus Rapid Transit Project	353,860,134	50,489,820	404,349,954	2,576,701	68,558,679	338,367,976	338,367,976	0
HSBC Bank Plc	HSBC	2018004	Obetsebi Lamptey Interchange	0	159,081,689	159,081,689	2,375,701	0	161,457,390	81,964,941	-79,492,449
Unicredit Bank A.G Munic	UNCM	2013010	Purchase and Installation of Equipment and M	14,501,020	419,218	14,920,238	0	14,920,239	-0	0	0
Unicredit bank of Austria	UNCR	2013006	Supply of Two Ferries for Renovation of Ador	44,956,305	-6,492,186	38,464,120	0	10,453,119	28,011,001	33,613,201	5,602,200
Unicredit bank of Austria	UNCR	2016010	Construction of Five (5) Polyclinics IV	71,428,430	-6,408,571	65,019,859	10,661,900	0	75,681,759	83,533,950	7,852,191
Unicredit bank of Austria	UNCR	2018003	Services for the Enhancement of Nationwide	8,827,520	1,556,259	10,383,779	10,751,500	0	21,135,279	21,135,453	174
Unicredit bank of Austria	UNCR	2018002		0	820,665	820,665	10,642,668	0	11,463,333	11,463,209	-124
VTB Capital Plc London	VTB	2014007	United Nations Peacekeeping Operations	278,627,555	332,990,790	611,618,345	0	291,494,667	320,123,679	160,061,839	-160,061,839
Cal bank	CALB	2016024	Procurement of smart prepaid meters and ac	138,328,741	96,228,151	234,556,892	41,655,170	0	276,212,062	217,571,051	-58,641,011
TOTAL COMMERCIAL CREDITORS				22,591,576,350	4,719,374,183	27,310,950,532	16,239,928,474	3,386,574,175	40,164,304,832	40,040,189,114	-124,115,718
GRAND TOTAL				86,139,651,625	9,888,835,417	96,028,487,042	20,621,193,584	6,954,566,936	109,695,113,690	112,509,448,138	2,814,332,138

10	PROVISION FOR DOUBTFUL DEBTS			
		PREVIOUS	CURRENT	TOTAL
B.	INVESTMENT	GH¢	GH¢	GH¢
1	National Savings and Credit Bank	423	0.00	423
2	Ashanti Cocoa Project	590	0.00	590
3	State Construction Corporation	18,805	0.00	18,805
4	State Fishing Corporation	145,531	0.00	145,531
5	New India Assurance	50	0.00	50
6	Zenith Assurance	12	0.00	12
7	Ghana Live Stock Co.	40	0.00	40
8	Ejura Farms	530	0.00	530
9	Bridatrust International	25,000	0.00	25,000
10	Oppong Mansi Integrated Iron & Steel	289	0.00	289
11	Ghana Industrial Holding Corporation	829	0.00	829
12	State Hotels Corporation	370	0.00	370
13	Rural Banks	9,100	0.00	9,100
14	Ghana National Trading Corporation	984	0.00	984
15	Bakeley Steel Ltd	9	0.00	9
16	Kumasi Brewery	167	0.00	167
17	Home Finance Co	3,333	0.00	3,333
18	Ghana International Airways	4,578,534	0.00	4,578,534
19	Bonsa Tyre Company	364,360	0.00	364,360
20	Ghana Tobacco Co	60	0.00	60
21	Ghana Bottling Co	99	0.00	99
22	West Africa Mills	2	0.00	2
23	Crystals Oil Mills	5	0.00	5
24	Neoplan Ghana Ltd	11	0.00	11
25	Ghana Cargo Handling	30	0.00	30
26	Ghana Merchant Co	15	0.00	15
27	Ghana Sugar Estate	138	0.00	138
28	Decentralized	2,962,906	0.00	2,962,906
	TOTAL	8,112,221.34	0.00	8,112,221.34

10	PROVISION FOR DOUBTFUL DEBTS			
		PREVIOUS	CURRENT	TOTAL
A.	LOANS	GH¢	GH¢	GH¢
	STATUTORY BOARDS AND CORPORATION			
1	Tema Shipyard and Drydock corporation	28,915	0.00	28,915
2	State Farms Corporation	32,886	0.00	32,886
3	Ghana Enterprise Development Commission	883	0.00	883
4	Ghanaian Industrial Development Corporation	1,746	0.00	1,746
5	State Hotels Corporation	46,002	0.00	46,002
6	State Construction Corporation	275,644	0.00	275,644
7	State Housing Corporation	254,746	0.00	254,746
8	Food Production Corporation	112,388	0.00	112,388
9	Aluminium Industries Commission	1,018	0.00	1,018
10	Gonja Development Corporation	210	0.00	210
11	West African Airways Corporation	3	0.00	3
12	State Fishing Corporation	14,253	0.00	14,253
13	Western Regional Development Corporation	117	0.00	117
14	Brong Ahafo Regional Development Corporation	3,866	0.00	3,866
15	Upper East Development Corporation	2,011	0.00	2,011
16	State Oil Palm Plantation Corporation	2,500	0.00	2,500
17	GIHOC - Tema Steelworks	772	0.00	772
18	GIHOC - Farms	233	0.00	233
19	GIHOC - Footwear	29,228	0.00	29,228
20	GIHOC - Vegetable Oil Mills	9,637	0.00	9,637
21	GIHOC - Fibre Bag	243	0.00	243
22	GIHOC - Fibre Products	106,418	0.00	106,418
23	GIHOC - Manufacturing Co.	6,188	0.00	6,188
24	GIHOC - Mosquito Coil	3,531	0.00	3,531
25	GIHOC - Marbles	8,925	0.00	8,925
26	GIHOC - Meat (Tema & Bolga)	22,128	0.00	22,128
27	GIHOC - Boatyards (Mumford)	1,885	0.00	1,885
28	GIHOC - Boatyards (Tema)	24,637	0.00	24,637
29	GIHOC - Cannery (Pawalugu)	4,090	0.00	4,090
30	GIHOC - Refrigeration & Household Prod.	5,505	0.00	5,505
31	GIHOC - Cannery (Wenchi)	3,639	0.00	3,639
32	GIHOC - Cannery (Nsawam)	18,301	0.00	18,301
33	GIHOC - Printing & Paper Prod.	2,474	0.00	2,474
34	GIHOC - Nzema Oil Mills	10,203	0.00	10,203
35	GIHOC - Central Advertising Co.	1,780	0.00	1,780
36	GIHOC - Aboso Glass Factory	126,591	0.00	126,591
37	GIHOC - Cannery	22,625	0.00	22,625
38	GIHOC - Pharmaceutical	101,599	0.00	101,599
39	GIHOC - Distilleries	108,369	0.00	108,369
40	GIHOC - Bottling	8,636	0.00	8,636
41	Central Regional Development Corporation	125,046	0.00	125,046
42	Ghana National Trading Corporation	584	0.00	584
43	Meat Marketing Board	24,551	0.00	24,551
44	State Shipping Corporation (BSL)	108	0.00	108
	TOTAL	1,555,113.55	0.00	1,555,113.55
	COMPANIES			
1	Ghana Sugar Estate Ltd	1,396,624	0.00	1,396,624
2	Ghana Sugar Estate Ltd (Asutsuare)	44,497	0.00	44,497
3	Ghana Sugar Estates (Komenda)	26,634	0.00	26,634
4	African Timber & Plywood	52,461	0.00	52,461
5	Willowbrook	999	0.00	999

10	PROVISION FOR DOUBTFUL DEBTS			
		PREVIOUS	CURRENT	TOTAL
A.	LOANS	GH¢	GH¢	GH¢
6	Prefab Concrete Products	6,068	0.00	6,068
7	Ejura Farms Ltd	11	0.00	11
8	Farmer John and Daughters	116	0.00	116
9	Bremang Dredging Company	19	0.00	19
10	Amalgamated Banket Area Ltd	60	0.00	60
11	Achimota Brewery Company	200	0.00	200
12	Glisksten West Africa Ltd	67,233	0.00	67,233
13	Promintex Ltd	14	0.00	14
14	Ghana Rice Production Company	470	0.00	470
15	Ghana Cargo Handling Company	36	0.00	36
16	Seraphim Surgicals	102,392	0.00	102,392
17	National Oil Palm Plantation Ltd	39,143	0.00	39,143
18	Ghana Cold Store	124	0.00	124
19	Ghana Commercial Farm	200	0.00	200
20	Kul Industrial Alcohols Ltd.	23,000	0.00	23,000
21	Prestea Goldfields Co.	149,069	0.00	149,069
22	Kumasi Furniture & Joinery Co. Ltd	4,729	0.00	4,729
23	National Industrial Company	2,500	0.00	2,500
24	State Oil Palm Plantation	87,558	0.00	87,558
25	Pomadze Poultry Enterprise	9,962	0.00	9,962
26	Ghana Bottling Co. (Pepsi Cola)	16,109	0.00	16,109
27	EHWIA Wood Products	10,741	0.00	10,741
28	Loyalty Industries Ltd	18,327	0.00	18,327
29	Ghana Seed Company	500	0.00	500
30	Ghana Co-operative Bank	180	0.00	180
31	Twifo Oil Palm Plantation Ltd	93,100	0.00	93,100
32	Western Veneer & Lumber Co. Ltd	51,111	0.00	51,111
33	West Africa Salt Limited	8,773	0.00	8,773
	TOTAL	2,212,960.96	0.00	2,212,960.96
	MISCELLANEOUS			
1	Envionnneeds Ltd	3,243	0	3,243
2	Farmers Services Co Ltd	36,630	0	36,630
3	Fine Print Ltd	23,985	0	23,985
4	Finewood Trading Co	12,278	0	12,278
5	FOS Company Ltd	251,627	0	251,627
6	Fotoklinic	10,677	0	10,677
7	Frank Walter Const Ltd	13,314	0	13,314
8	Franffield Holdings	14,479	0	14,479
9	General Leasing and Finance Co	465	0	465
10	Ghana Concrete Engineering Ltd	2,326	0	2,326
11	Ghana Frequency Reg/Control	3,690,987	0	3,690,987
12	Ghana Highway Authority	715,117	0	715,117
13	Ghana Household Utilities	7,061	0	7,061
14	Ghana Oil Palm Devt Corp	22,708,354	0	22,708,354
15	Ghana Primewood	95,889	0	95,889
16	Ghana Publishing Corporation	811,675	0	811,675
17	Ghana Sacks Ltd	71,174	0	71,174
18	Ghana Tuna Fishing Dev	900	0	900
19	Ghocar Industries	4,067	0	4,067
20	GNPC	14,978,700	0	14,978,700
21	Gold Coast Motors	50,846	0	50,846
22	Havilin	11,362	0	11,362

10	PROVISION FOR DOUBTFUL DEBTS			
		PREVIOUS	CURRENT	TOTAL
A.	LOANS	GH¢	GH¢	GH¢
23	Hildad Company Ltd	28,302	0	28,302
24	Hospitality Associate	1,930	0	1,930
25	Ibnat Garment Ind	26,866	0	26,866
26	Interante Ltd	3,260	0	3,260
27	Jek Moses Co Ltd	6,445	0	6,445
28	Jagmas	11,982	0	11,982
29	Jasmedi Group Limited	5,600	0	5,600
30	Jay W. Limited	25,883	0	25,883
31	Joe Mara	8,657	0	8,657
32	Jokumaks Limited	28,337	0	28,337
33	Josco Trading & Construction Works	10,000	0	10,000
34	Jowak Ent. Limited	4,662	0	4,662
35	Jupiter Services	46,742	0	46,742
36	K.A. Anno Wng Co. Limited	17,376	0	17,376
37	Katson Limited	21,890	0	21,890
38	Kensitah Contract Works	12,860	0	12,860
39	Kuffour Medical Laboratory	3,445	0	3,445
40	Laboratory Diagnostic Limited	8,006	0	8,006
41	Lamim Co. Limited	16,910	0	16,910
42	Life Construction Limited	13,517	0	13,517
43	Listar Medical Service	163,893	0	163,893
44	Losodi Agency	14,364	0	14,364
45	Magna Limited	14,168	0	14,168
46	Manill Limited	8,135	0	8,135
47	Mark Cofie Engineering Co.	839	0	839
48	Mattham (Gh) Limited	13,153	0	13,153
49	Michael Smith	1,473	0	1,473
50	Midjinmata Construction	17,890	0	17,890
51	Modern Petroleum Products	28,538	0	28,538
52	National Inventives	2,500	0	2,500
53	O & A Limited	21,927	0	21,927
54	Obboye Estates Limited	19,588	0	19,588
55	Ocablock	18,564	0	18,564
56	Osbon Limited	16,675	0	16,675
57	Oxy Air Limited	3,567	0	3,567
58	Pharmadex Limited	1,000	0	1,000
59	Poly Product Limited	217,123	0	217,123
60	Prebuo Limited	5,868	0	5,868
61	Precise Co. Limited	15,350	0	15,350
62	Rasasi Company Limited	3,063	0	3,063
63	Reka Limited	992	0	992
64	Ridge Timbers	5,114	0	5,114
65	Rio Grande Industries	11,802	0	11,802
66	Saltpond Oil Mills	4,479	0	4,479
67	Saltreff	10,506	0	10,506
68	Sapos Comm. Services	3,307	0	3,307
69	Sarpest Stores Limited	18,400	0	18,400
70	Scopus Trading Limited	17,026	0	17,026
71	Seel (Gh) Limited	3,502	0	3,502
72	Seiwaa Daban	6,234	0	6,234
73	Shante Suppliers	14,423	0	14,423
74	Simplicity Building Works	13,712	0	13,712
75	Sodas Co. Limited	19,078	0	19,078

10	PROVISION FOR DOUBTFUL DEBTS			
		PREVIOUS	CURRENT	TOTAL
A.	LOANS	GH¢	GH¢	GH¢
76	Solid Development Limited	16,592	0	16,592
77	Somuah Dapaah Construction	2,000	0	2,000
78	State Gold Mining Corporation	27,655,762	0	27,655,762
79	Subri Industrial Plantation Co. Limited	18,129,369	0	18,129,369
80	Sunyani Medical Laboratory	5,602	0	5,602
81	Tericom Ghana Limited	5,857	0	5,857
82	Trade Cross Limited	157	0	157
83	Trans Allied Co. Limited	59,444	0	59,444
84	Tropical Vision Storm Limited	20,362	0	20,362
85	Twifo Oil Palm Plantation Limited	93,100	0	93,100
86	University of Ghana	210,170	0	210,170
87	Valico Limited	267	0	267
88	Vickata Construction Limited	3,831	0	3,831
89	Volta Allied Quarries Limited	4,815	0	4,815
90	Volta Reg. Devt. Corporation	19,989,706	0	19,989,706
91	Volta River Estates	148,822	0	148,822
92	Wassa Menerals	16,195	0	16,195
93	Westar Mining	34,058	0	34,058
94	Western Link Construction Limited	1,037	0	1,037
95	Western Ventures	205,999	0	205,999
96	Wilhem Jay Limited	10,285	0	10,285
97	Wood Merchant & Trading Co.	90,490	0	90,490
98	Woodstock Limited	17,800	0	17,800
99	Worweco Enterprise	12,655	0	12,655
100	Yellow Cab Ghana Limited	1,000	0	1,000
101	Council for Indigenous Business Association (CIBA)	4,395,341	0	4,395,341
		115,664,794.45	0.00	115,664,794.45
	GRAND TOTAL	119,432,868.96	0.00	119,432,868.96

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CLASSIFICATION OF NON-TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2019

MDAs	INTERNALLY GEN. FUND
Ghana Revenue Authority	GH¢
Support Services Division	49,058,619
Total	49,058,619
Judiciary And Judicial Service	
Judicial Service	62,542,259
Total	62,542,259
Ministry of Communications (MoC)	
Data Protection Commission	2,153,082
Gen. Admin	10,684,637
Ghana Domain Name Registry_General Administration	715,938
Ghana Meteorological Agency	1,836,253
India Kofi Annan Centre of Excellence in IC	2,864,139
National Information Technology Agency	14,916,202
Total	33,170,251
Ministry of Chieftaincy and Religious Affairs	
Gen. Admin HQ	2,521,761
Total	2,521,761
Ministry of Education (MOE)	
Centre for National Distance Learning and Open Schooling (CENDLOS)	1,777
Council for Technical & Vocational Education & Training	2,057,641
Gen. Admin	275,199,193
Ghana Book Development Council	450,732
Ghana Education Service (GES)	13,125,603
Ghana Library Board	402,583
National Service Secretariat	22,195,293
Tertiary	816,649,469
Total	1,130,082,291
Ministry of Employment and Labour Relations (MELR)	
Dept. of Co-operatives	419,076
Dept. of Factories Inspectorate	1,422,336
Labour Department	799,548
Management Development & Productivity Institute (M	933,915
National Pension & Regulatory Authority	66,629,211
National Vocational Training Institute (NVTI)	4,269,417
Opportunity Industrialisation center	744,874
Total	75,218,377
Ministry of Environment Science, Technology and Innovation (MESTI)	
MESTI Headquarters	1,688
Environmental Protection Agency	77,717,787

CLASSIFICATION OF NON-TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2019

	INTERNALLY GEN. FUND
MDAs	
Ghana Atomic Energy Commission (G.A.E.C)	18,025,733
Nuclear Regulatory Authority	2,126,471
Total	97,871,680
Ministry of Finance (MoF)	
Controller and Acct. General's Dept.	45,059,609
Ghana Revenue Authority	56,886
Institute of Accountancy Training	95,225
Public Procurement Authority	3,531,800
Securities and Exchange Commission	13,756,050
Statistical Service	12,748
Total	62,512,318
Ministry of Fisheries and Aquaculture Development	
General Administration and Operations	12,106,221
National Premix Fuel Secretariat	31,982
Regional Operations Upper West	27,389
Total	12,165,591
Ministry of Food and Agriculture (MOFA)	
Animal Production Directorate	434,296
Grains and Legumes Dev. Board	71,460
Plant Protection & Regulatory Services (PPRS)	13,313,307
Veterinary Services Dept. (Central Administration)	6,020,841
Total	19,839,904
Ministry of Foreign Affairs and Regional Integration(MFARI)	
Foreign Affairs HQ	31,921,512
Total	31,921,512
Ministry of Gender, Children and Social Protection (MGCSP)	
National Commission of Persons with Disability General Administration	195,730
Total	195,730
Ministry of Health (MoH)	
Christian Health Association of Ghana	566,583
District Health Administration	19,309,129
District Hospital	33,007,646
Food and Drugs Authority	41,611,436
Ghana Health Service	143,016,519
Medical and Dental Council	785,853
Medical Stores	261,076,825
National Health Insurance Authority	179,115,407
Nurses and Midwives Council	30,744,546
Psychiatry Hospitals (Tertiary Health Services)	4,392,360

CLASSIFICATION OF NON-TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2019

	INTERNALLY GEN. FUND
MDAs	
Sub District CHIPS	682,770
Sub District Clinics	22,079
Sub District Health Centres	677,615
Sub District Polyclinics	580,406
Teaching Hospitals	249,987,608
Training Institutions	180,752,204
Total	1,146,328,986
Ministry of Information	
Ghana News Agency	75,699
Information Services Department	166,770
Total	242,469
Ministry of Lands and Natural Resources (MLNR)	
Forestry Commission	121,029,665
Headquarters	77,848,139
Minerals Commission	111,188,326
O.A.S.L	8,271,267
Total	318,337,397
Ministry of Local Govt and Rural Development (MLGRD)	
Department of Parks and Gardens	382,784
Total	382,784
Ministry of Railway Development	
Ghana Railway Development Authority	638,378
Total	638,378
Ministry of Roads and Highways	
Department of Feeder Roads	100,000
Ghana Highway Authority	2,208,572
Total	2,308,572
Ministry of Sanitation and Water Resource	
Community Water and Sanitation Department	13,718,173
Water Resources Commission	1,463,340
Total	15,181,513
Ministry of the Interior (MINT)	
Gaming Board	46,559,001
Ghana Immigration Service	129,473,347
Ghana National Fire Service	2,476,304
Ghana Police Service	9,164,263
Ghana Prisons Service	2,041,873
Interior Headquarters	15,098,495
National Disaster Management Organization	40,286
Total	204,853,570

CLASSIFICATION OF NON-TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2019

INTERNALLY
GEN. FUND

MDAs

Ministry of Tourism, Culture and Creative Arts

Ghana Tourist Board	9,390,463
Other Government Obligation-Subscription	913,657
Subvented Agencies	2,865,857

Total **13,169,978**

Ministry of Trade and Industry (MoTI)

Gen. Admin	6,152,545
Ghana Freezone Board	32,071,123
NBSSI	1,732,503

Total **39,956,171**

Ministry of Transport (MRT)

Driver and Vehicle Licensing Authority	97,971,320
National Road Safety Commission	4,345,697

Total **102,317,017**

Ministry of Works and Housing (MWRWH)

Architect Registration Council	569,905
Department of Rural Housing	123,730
Gen. Admin (GA)	5,189,750
Hydrological Services Department	1,805,309
Public Servants Housing Loan Scheme Board	53,530
Public Works Department	497,331
Water Resources Commission	1,920,221

Total **10,159,776**

Ministry of Youth and Sports (MoYS)

Headquarters	69,596,172
National Sports Authority	701,272

Total **70,297,444**

Office of Government Machinery (OGM)

Ghana Investment Promotion Centre (GIPC)	25,055,574
Management Services	648,436,144

Total **673,491,718**

Office Of Head of Civil Service (OHCS)

Carreer, Management Directorate	61,450
Finance and Administration	1,335,805
Government Secretariat School	887,780
Institute of Technical Supervision	361,460

Total **2,646,495**

Office of The Attorney General and Ministry of Justice

CopyRight Office	499,072
Council for Law Reporting	258,152

CLASSIFICATION OF NON-TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2019

	INTERNALLY GEN. FUND
MDAs	
Gen. Admin and Finance	80
General Legal Council	14,306,587
Registrar General's Dep't	136,599,948
Total	151,663,840
Virtual Ministries for Centralised Transactions	
Statutory Fund	17,990,649
Central GoG	2,330,102,814
Total	2,348,093,464
Grand Total	6,677,169,862

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2019	
	INTERNALLY
	GEN. FUND
MMDA	GH¢
Ablekuma Central Municipal Assembly_AbCMA	2,449,793
Ablekuma North Municipal Assembly_ABNM	1,521,966
Ablekuma West Municipal Assembly_ABWM	3,652,281
Abuakwa North Municipal Assembly_AbNMA	909,424
Abuakwa South Municipal Assembly_ASMA	894,613
Abura /Asebu/Kwamankese District Assembly_AAKDA	816,809
Accra Metropolitan Assembly_AMA	20,230,651
Achiase District Assembly_ADA	248,903
Ada East District Assembly_AEDA	809,096
Adaklu District Assembly_ADA	264,235
Adansi Asokwa District Assembly_AADA	256,651
Adansi North District Assembly_ANDA	279,048
Adansi South District Assembly_ASDA	597,702
Adentan Municipal Assembly_ADMA	9,735,231
Afadzato South District Assembly_AFSDA	226,363
Afigya Kwabre North District Assembly_AKNDA	358,100
Afigya Kwabre South District Assembly_AKSDA	1,024,638
Agona East District Assembly_AEDA	376,972
Agona West Municipal Assembly_AWMA	1,096,878
Agortime Ziope District Assembly_AZDA	3,138,955
Ahafo Ano North Municipal Assembly_AANMA	531,789
Ahafo Ano South East Municipal Assembly_AASEDA	310,237
Ahafo Ano South West District Assembly_AASWDA	228,198
Ahanta West Municipal Assembly_AWMA	2,343,165
Ajumako/Enyan/Esiam District Assembly_AEEDA	342,251
Akatsi North District Assembly_ANDA	151,147
Akatsi South District Assembly_ASDA	475,776
Akrofrom District Assembly_ADA	401,875
Akuapem South District Assembly_ASDA	686,868
Akwapim North Municipal Assembly_ANMA	1,905,175
Akyemansa District Assembly_AMDA	435,491
Amansie Central District Assembly_ACDA	483,659
Amansie South District Assembly_ASDA	2,107,322
Amansie West District Assembly_AWDA	2,270,956
Amenfi Central District Assembly_ACDA	470,727
Anloga District Assembly_AnDA	264,967
Aowin Municipal Assembly_AOMA	1,539,140
Asante Akim Central Municipal Assembly_AACMA	1,087,566
Asante Akim North District Assembly_AANDA	571,285
Asante Akim South Municipal Assembly_AASMA	643,549

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2019	
	INTERNALLY
	GEN. FUND
MMDA	GH¢
Asene-Manso District Assembly- Akroso_AMADA	362,452
Ashaiman Municipal Assembly_ASHMA	5,066,822
Asokore Mampong Municipal Assembly_AMMA	1,618,658
Asokwa Municipal Assembly_ASMA	4,199,067
Assin Fosu Municipal Assembly_AFMA	579,366
Assin South District Assembly_ASDA	27,297
Asunafo South District Assembly_ASDA	4,451,928
Asuogyaman District Assembly_ASUDA	538,367
Asutifi North District Assembly_ANDA	4,255,131
Asutifi South District Assembly_ATSDA	172,431
Atebubu/Amantin Municipal Assembly_AAMA	1,674,237
Atiwa East District Assembly_AEDA	412,395
Atiwa West District Assembly_AWDA	1,542,797
Atwima Kwanwoma District Assembly_AKDA	1,791,320
Atwima Mponua District Assembly_AMDA	693,217
Atwima Nwabiagya Municipal Assembly_ANMA	1,630,598
Atwima Nwabiagya North District Assembly_ANNDA	537,943
Awutu Senya District Assembly_ASDA	642,039
Ayawaso Central Municipal Assembly_ACMA	1,398,577
Ayawaso East Municipal Assembly_AEMA	1,394,723
Ayawaso North Municipal Assembly_ANMA	12,617,152
Ayawaso West Municipal Assembly_AWMA	740,379
Ayensuano District Assembly_AyDA	404,854
Banda District Assembly_BDA	159,203
Bawku Municipal Assembly_BMA	1,103,269
Bawku West District Assembly_BWDA	332,033
Bekwai Municipal Assembly_BMA	785,173
Berekum East Municipal Assembly_BEMA	806,655
Berekum West District Assembly_BWDA	182,462
Bia East District Assembly_BEDA	219,379
Bia West District Assembly_BWDA	294,130
Biakoye District Assembly_BDA	161,866
Bibiani Anhwiaso Bekwai Municipal Assembly_BABMA	3,585,304
Binduri District Assembly_BDA	119,105
Birim Central Municipal Assembly_BCMA	1,065,719
Birim North District Assembly_BNDA	3,045,941
Birim South District Assembly_BSDA	310,201
Bodi District Assembly_BDA	75,346
Bole District Assembly_BDA	912,307
Bolgatanga East District Assembly_BEDA	62,968

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2019	
	INTERNALLY
	GEN. FUND
MMDA	GH¢
Bolgatanga Municipal Assembly_BOLMA	986,758
Bongo District Assembly_BODA	243,935
Bosome Freho District Assembly_BFDA	29,578
Bosomtwe District Assembly_BDA	55,034
Builsa North District Assembly_BNDA	150,232
Builsa South District Assembly_BSDA	225,514
Bunkpurugu Nakpanduri District Assembly_BDA	64,579
Central Gonja District Assembly_CGDA	661,617
Central Tongu District Assembly_CTMA	675,602
Chereponi District Assembly_CDA	201,808
Dafiama Bussie Issa District Assembly_DBI	287,232
Denkyembuor District Assembly_DDA	812,388
Dormaa Central Municipal Assembly_DCMA	862,356
Dormaa East District Assembly_DEDA	482,574
Dormaa West District Assembly_DWDA	247,874
East Gonja Municipal Assembly_EGMA	10,051
East Mamprusi Municipal Assembly_EMMA	49,630
Effia Kwesimintsim Municipal Assembly_EKMA	173,407
Efutu Municipal Assembly_EMA	27,342
Ejisu Municipal Assembly_EMA	2,482,676
Ejura Sekyredumasi Municipal Assembly_ESMA	1,185,801
Ekumfi District Assembly_EDA	149,611
Ellembele District Assembly_EDA	8,075,507
Fanteakwa North District Assembly_FANDA	476,994
Fanteakwa South District Assembly_FASDA	618,723
Ga Central Municipal Assembly_GCMA	3,145,592
Ga East Municipal Assembly_GEMA	2,452,034
Ga North Municipal Assembly_GNMA	2,718,286
Ga South Municipal Assembly_GSMA	3,374,012
Ga West Municipal Assembly_GWMA	3,627,072
Garu District Assembly_GDA	142,417
Gomoa Central District Assembly_GCDA	348,814
Gomoa East District Assembly_GEDA	1,529,735
Gomoa West District Assembly_GWDA	464,757
Gushiegu Municipal Assembly_GMA	126,475
Hemang Lower Denkyira District Assembly_THLDDA	137,385
Ho Municipal Assembly_HMA	2,372,018
Ho West District Assembly_HWDA	41,133
Hohoe Municipal Assembly_HHMA	1,183,572
Jaman North District Assembly_JNDA	1,126,763

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2019	
	INTERNALLY
	GEN. FUND
MMDA	GH¢
Jaman South Municipal Assembly_JSMA	641,563
Jasikan District Assembly_JDA	197,921
Jirapa Municipal Assembly_JMA	182,120
Jomoro Municipal Assembly_JMA	270,904
Juaben Municipal Assembly_JMA	401,864
Juaboso District Assembly_JDA	88,857
Kajebi District Assembly_KADA	174,643
Karaga District Assembly_KDA	825,352
Kassena Nankana East Municipal Assembly_KNMA	581,374
Keta Municipal Assembly_KeMA	599,153
Ketu North Municipal Assembly_KNMA	385,123
Ketu South Municipal Assembly_KSMA	1,300,518
Kintampo North Municipal Assembly_KiMA	838,144
Kintampo South District Assembly_KiSDA	343,068
Komenda-Edina-Eguafo-Abirim Municipal Assembly_KEEAMA	961,472
Kpandai District Assembly_KpDA	116,105
Kpando Municipal Assembly_KpMA	652,176
Kpone Katamanso Municipal Assembly_KKMA	2,576,160
Krachi East Municipal Assembly_KEMA	490,465
Krachi Nchumuru District Assembly_KNDA	117,098
Krachi West District Assembly_KWDA	113,249
Kumasi Metropolitan Assembly_KMA	29,490,551
Kumbungu District Assembly_KDA	39,390
Kwabre East Municipal Assembly_KEMA	1,620,455
Kwadaso Municipal Assembly_KdMA	1,757,308
Kwaebibirem Municipal Assembly_KbMA	238,406
Kwahu Afram Plains North District Assembly_KAPNDA	351,232
Kwahu Afram Plains South District Assembly_KAPSDA	732,487
Kwahu East District Assembly_KEDA	378,818
Kwahu South District_KSDA	703,972
Kwahu West Municipal_KWMA	1,992,612
La Dade-Kotopon Municipal Assembly_LADMA	1,168,888
La Nkwantanang Municipal Assembly_LANMA	12,180
Lambussie Karni District Assembly_LDA	205,966
Lawra Municipal Assembly_LMA	379,634
Ledzokuku Municipal Assembly_LEKMA	3,435,592
Lower Manya Krobo Municipal Assembly_LMKMA	738,693
Mampong Municipal Assembly_MMA	1,144,820
Mamprugu Moagduri District Assembly_MMDA	118,930
Mfantseman Municipal Assembly_MMA	324,308

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2019	
	INTERNALLY
	GEN. FUND
MMDA	GH¢
Mion District Assembly_MDA	159,581
Mpohor District Assembly_MDA	560,638
Nabdam District Assembly_NDA	2,879
Nadowli Kaleo District Assembly_NKDA	350,076
Nandom District Assembly_NADA	135,201
Nantom District Assembly_NDA	118,392
Nanumba North Municipal Assembly_NNMA	1,217,225
New Juaben North Municipal Assembly_NJNMA	940,415
New Juaben South Municipal Assembly_NJSMA	4,356,393
Ningo Prampram District Assembly_NIPDA	2,678,620
Nkoranza North District Assembly_NNDA	438,927
Nkoranza South Municipal Assembly_NSMA	670,687
Nkwanta North District Assembly_NNDA	358,446
Nkwanta South Municipal Assembly_NSMA	631,118
North Dayi District Assembly_NDDA	2,200,214
North East Gonja District Assembly_NEGDA	49,855
North Gonja District Assembly_NGDA	373,423
North Tongu District Assembly_NTDA	591,012
Nsawam Adoagyiri Municipal Assembly_NAMA	3,209,440
Nzema East Municipal Assembly_NEMA	383,213
Obuasi East District Assembly_OEDA	618,863
Obuasi Municipal Assembly_OMA	1,597,189
Offinso Municipal Assembly_OSMA	713,603
Offinso North District Assembly_ONDA	488,231
Oforikrom Municipal Assembly_OfMA	4,122,276
Okaikwei North Municipal Assembly_OKNMA	3,840
Okere District Assembly_ODA	329,917
Old Tafo Municipal Assembly_OTMA	2,579,011
Prestea-Huni-Valley Municipal Assembly_PHMA	5,153,400
Pru East District Assembly_PEDA	917,409
Pru West District Assembly_PWDA	151,112
Pusiga District Assembly_PDA	353,852
Saboba District Assembly_SDA	94,202
Sagnerigu Municipal Assembly_SeMA	19,301
Savelugu Municipal Assembly_SMA	754
Sawla Tuna Kalba District Assembly_STKDA	144,038
Sefwi Akontombra District Assembly_SADA	314,250
Sefwi-Wiawso Municipal Assembly_SWMA	811,806
Sekondi-Takoradi Metropolitan_STMA	135,085
Sekyere Central District Assembly_SCDA	736,783

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2019	
	INTERNALLY
	GEN. FUND
MMDA	GH¢
Sekyere East District Assembly_SEDA	446,385
Sekyere Kumawu District Assembly_SKDA	659,334
Sekyere South District Assembly_SSDA	801,958
Sene East District Assembly_SEDA	358,953
Sene West District Assembly_SEWDA	320,775
Shai-Osudoku District Assembly_SODA	3,016,233
Shama District Assembly_SDA	1,328,579
Sissala East Municipal Assembly_SEMA	713,070
Sissala West District Assembly_SWDA	484,949
South Dayi District Assembly_SDDA	492,816
South Tongu District Assembly_STDA	747,977
Suaman District Assembly_SUADA	137,654
Suame Municipal Assembly_SMA	2,046,082
Suhum Municipal Assembly_SuMA	1,202,514
Sunyani Municipal Assembly_SMA	2,854,654
Sunyani West District Assembly_SWDA	841,902
Tain District Assembly_TDA	269,079
Talensi District Assembly_TDA	210,986
Tamale Metropolitan Assembly_TaMA	2,642,508
Tano North Municipal Assembly_TNMA	1,498,529
Tano South Municipal Assembly_TSMA	590,321
Tarkwa Nsuaem Municipal Assembly_TNMA	10,849,599
Tatale Sanguli District Assembly_TSDA	28,641
Techiman Municipal Assembly_TMA	2,318,096
Techiman North District Assembly_TNDA	524,136
Tema Metropolitan Assembly_TMA	23,297,539
Tema West Municipal Assembly_TWMA	21,347
Tempene District Assembly_TeDA	106,517
Tolon District Assembly_TDA	161,671
Twifu Ati Morkwa District Assembly_TAMDA	577,005
Upper Denkyira East Municipal_UDEMA	349,991
Upper Denkyira West District Assembly_UDWMA	2,469,150
Upper Manya Krobo District Assembly_UMKDA	1,153,774
Upper West Akim District Assembly_UWADA	294,538
Wa East District Assembly_WEDA	917,769
Wa Municipal Assembly_WMA	1,445,404
Wa West District Assembly_WWDA	192,860
Wassa Amenfi East Municipal Assembly_WAEMA	2,210,376
Wassa Amenfi West Municipal Assembly_WAWMA	574,492
Wassa East District Assembly_WEDA	1,411,692

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2019	
	INTERNALLY
	GEN. FUND
MMDA	GH¢
Weija Gbawe Municipal Assembly_WGMA	4,257,202
Wenchi Municipal Assembly_WNA	1,005,622
West Akim Municipal Assembly_WAMA	1,853,087
West Gonja District Assembly_WGDA	498,017
West Mamprusi Municipal Assembly_WMMA	367,187
Yendi Municipal Assembly_YMA	1,072,561
Yilo Krobo Municipal Assembly_YKMA	1,639,005
Yunyoo Nasuan District Assembly_YNDA	13,751
Zabzugu District Assembly_ZDA	12,491
Grand Total	344,830,182

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED	INTERNALLY	STATUTORY	GRAND TOTAL
	GH¢	FUNDS GH¢	GENERATED FUND GH¢	FUND GH¢	GH¢
Audit Service(AS)					
Direct Audit	0	18,446,626	0	0	18,446,626
Central Gov't Audit Dept.	0	5,869,325	0	0	5,869,325
Finance and Administration	0	18,448,504	0	0	18,448,504
Other Government Obligation-Contingency	0	122,625	0	0	122,625
Performance & Special Audit	0	28,097,155	0	0	28,097,155
Regional, District Audits & EIDA	0	175,532,639	0	0	175,532,639
Review Audit	0	300,161	0	0	300,161
Total	0	246,817,036	0	0	246,817,036
CHRAJ (CHRAJ)					
Anti Corruption Department	0	27,146,999	0	0	27,146,999
Human Rights Department	0	4,720	0	0	4,720
Other Government Obligation-Non Road Arrears	0	7,337,729	0	0	7,337,729
Regional Offices	0	652,692	0	0	652,692
Total	0	35,142,140	0	0	35,142,140
Electoral Commission					
Headquarters	0	223,623,616	0	0	223,623,616
Regional Officers	0	63,503,273	0	0	63,503,273
Total	0	287,126,890	0	0	287,126,890
Ghana Revenue Authority					
Support Services Division	0	1,303,177,365	0	0	1,303,177,365
Total	0	1,303,177,365	0	0	1,303,177,365
Judiciary And Judicial Service					
Gen. Admin	7,560	236,927,911	10,575,390	0	247,510,860
Other Government Obligation-General Govern	215,315	3,014	12,915,850	0	13,134,178
Total	222,875	236,930,925	23,491,239	0	260,645,039
Ministry for Inner City and Zongo Development					
General Administration HQ	0	41,510,376	0	0	41,510,376
Other Government Obligation-Contingency	0	1,750,000	0	0	1,750,000
Policy Planning, Budgeting, Monitoring and Evaluation	0	7,420,761	0	0	7,420,761
Total	0	50,681,138	0	0	50,681,138
Ministry of Communications (MoC)					
Gen. Admin	7,044,609	5,134,244	0	0	12,178,853
Gen. Admin & Finance	44,297	0	0	0	44,297
Ghana Meteorological Agency	0	9,164,098	763,930	0	9,928,029
India Kofi Annan Centre of Excellence in IC	0	2,423,885	0	0	2,423,885
Information Service Department	0	1,367,443	0	0	1,367,443
Internal Audit	0	39,673	0	0	39,673
National Information Technology Agency	0	1,092,739	0	0	1,092,739
Other Government Obligation-Non Road Arrears	0	960,817	0	0	960,817
Poastal & Courier Services Regulatory Commission	0	783,416	0	0	783,416
Total	7,088,905	20,966,315	763,930	0	28,819,151
Ministry of Aviation					
General Administration HQ	0	4,362,334	0	0	4,362,334
Total	0	4,362,334	0	0	4,362,334
Ministry of Business Development					
Headquarters	0	37,027,944	0	0	37,027,944
Total	0	37,027,944	0	0	37,027,944
Ministry of Chieftaincy and Religious Affairs					
Gen. Admin HQ	0	17,777,221	1,971,511	0	19,748,732
National House of Chiefs	0	13,436,411	0	0	13,436,411
Other Government Obligation-Non Road Arrears	0	514,352	0	0	514,352
Total	0	31,727,984	1,971,511	0	33,699,495
Ministry of Defence (MoD)					
Gen. Admin	0	15,063,105	0	0	15,063,105
Ghana Armed Forces	0	1,537,044,219	0	0	1,537,044,219

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
Other Government Obligation-Contingency	0	13,408,849	0	0	13,408,849
Other Government Obligation-General Govern	0	6,371,957	0	0	6,371,957
Other Government Obligation-Non Road Arre	0	7,153,928	0	0	7,153,928
Total	0	1,579,042,059	0	0	1,579,042,059
Ministry of Education (MOE)					
Centre for National Distance Learning and Open	0	296,548	874	919,800	1,217,222
Council for Technical & Vocational Education &	25,505,682	1,582,260	1,850,273	0	28,938,215
Gen. Admin	152,781,342	64,917,309	239,703,486	48,006,342	505,408,479
Ghana Book Development Council	0	598,841	959,215	0	1,558,056
Ghana Education Service (GES)	0	8,068,794,326	0	0	8,068,794,326
Ghana Library Board	0	8,514,949	1,605,387	0	10,120,336
Ghana National Commission for UNESCO	0	2,188,280	0	1,402,597	3,590,876
Human Resource and Development	0	927,015	0	0	927,015
Institutions For The Handicapped	0	324,738	0	0	324,738
Internal Audit	0	216,500	0	0	216,500
National Council for Curriculum and Assessment	0	6,250,000	0	0	6,250,000
National Inspectorate Board	857,383	796,033	0	2,392,354	4,045,769
National Service Secretariat	0	887,029,191	9,522,086	0	896,551,277
National Teaching Council	0	777,137	0	0	777,137
Non Formal Education	0	3,383,554	521,934	0	3,905,488
Office of the Chief Director	0	221,736	0	0	221,736
Office of the Minister	0	78,264	0	0	78,264
Other Government Obligation-Contingency	0	13,127,593	0	0	13,127,593
Other Government Obligation-General Govern	0	8,412,416	0	0	8,412,416
Other Government Obligation-Non Road Arre	0	43,193,388	114,675	0	43,308,063
Other Government Obligation-Other Earmark	0	1,431,288	0	0	1,431,288
Planning Budgeting, Monitoring & Evaluation	0	400,000	0	0	400,000
Regional/District/School Services	0	11,523,824	2,500	0	11,526,324
Statistics, Research, Information & Public Relat	0	250,000	0	0	250,000
Tertiary	141,827,625	2,241,663,442	897,708,640	478,104	3,281,677,810
WAEC (INTERNATIONAL)	0	19,836,068	0	0	19,836,068
WAEC (National)	0	46,308,756	0	0	46,308,756
Total	320,972,032	11,433,043,455	1,151,989,070	53,199,196	12,959,203,753
Ministry of Employment and Labour Relations (MELR)					
Dept. of Co-operatives	0	5,413,918	0	0	5,413,918
Dept. of Factories Inspectorate	0	2,393,933	0	0	2,393,933
Fair Wages and Salaries Commission	0	1,607,400	0	0	1,607,400
Ghana Cooperative Council	0	136,001	0	0	136,001
Headquarters	1,551,585	5,203,516	0	0	6,755,101
Integrated Community Centers For Employabl	0	7,580,711	0	0	7,580,711
Labour Department	0	6,246,168	0	0	6,246,168
Management Development & Productivity Insti	0	2,158,604	1,056,513	0	3,215,117
National Pension & Regulatory Authority	0	0	46,342,147	0	46,342,147
National Vocational Training Institute (NVTI)	0	13,952,978	9,755,765	0	23,708,743
Opportunity Industrialisation center	0	1,841,931	683,719	0	2,525,650
Organisation of African Trade Union Unity	0	244,582	0	0	244,582
Other Government Obligation-Contingency	0	2,044,965	0	0	2,044,965
Other Government Obligation-General Govern	0	15,665	0	0	15,665
Other Government Obligation-Non Road Arre	0	1,779,426	0	0	1,779,426
Other Government Obligation-Other Earmark	0	198,277,235	0	0	198,277,235
Other Government Obligation-Subscription	0	390,791	0	0	390,791
Total	1,551,585	249,287,823	57,838,144	0	308,677,552
Ministry of Energy					
Headquarters.	0	82,508,219	0	0	82,508,219
Other Government Obligation-Lifeline consum	0	74,973,898	0	0	74,973,898
Other Government Obligation-Non Road Arre	0	35,665,096	0	0	35,665,096

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
Other Government Obligation-Other Earmark	0	113,471,678	0	0	113,471,678
Other Government Obligation-Subsidy on petr	0	124,235,839	0	0	124,235,839
Total	0	430,854,730	0	0	430,854,730
Ministry of Environment Science, Technology and Innovation (MESTI)					
MESTI Headquarters	1,092,367	42,205	0	0	1,134,572
Council for Scientific and Industrial Research (C	3,426,775	126,489,711	0	0	129,916,486
Environmental Protection Agency	5,792,239	0	76,616,161	0	82,408,400
Ghana Atomic Energy Commission (G.A.E.C)	0	50,379,421	28,034,371	1,365	78,415,157
Headquarters	0	9,320,744	0	0	9,320,744
MESTI Headquarters	0	67,957	0	0	67,957
National Biosafety Authority (NBA)	751,491	548,415	0	0	1,299,907
Nuclear Regulatory Authority	24,712	115,213	3,004,540	0	3,144,465
Other Government Obligation-Contingency	0	1,488,780	0	0	1,488,780
Other Government Obligation-Subscription	0	1,847,871	0	0	1,847,871
Town and Country Planning Department (T.C.P	0	11,858,329	0	0	11,858,329
Total	11,087,584	202,158,648	107,655,072	1,365	320,902,669
Ministry of Finance (MoF)					
Controller and Acct. General's Dept.	0	227,037,784	19,976,246	0	247,014,029
Finance Headquarters	31,188,115	67,677,381	182	0	98,865,677
Financial Intelligence Centre	0	3,334,852	0	0	3,334,852
Institute of Accountancy Training	0	1,532,515	72,851	0	1,605,365
Other Government Obligation-Contingency	0	25,730,162	0	0	25,730,162
Other Government Obligation-General Govern	0	203,019,581	0	0	203,019,581
Other Government Obligation-Lifeline consum	0	25,519,058	0	0	25,519,058
Other Government Obligation-Non Road Arre	0	42,758,900	0	0	42,758,900
Other Government Obligation-Other Earmark	0	2,977,502	0	0	2,977,502
Other Government Obligation-Subscription	0	46,879,680	0	0	46,879,680
Public Procurement Authority	0	3,074,195	1,967,440	0	5,041,635
Securities and Exchange Commission	0	0	21,285,287	1,112,403	22,397,690
Statistical Service	1,438,896	13,272,057	12,748	0	14,723,701
Total	32,627,011	662,813,666	43,314,753	1,112,403	739,867,832
Ministry of Fisheries and Aquaculture Development					
Anumabo Fisheries College	1,894,819	0	0	0	1,894,819
Fisheries Scientific Survey Division	0	0	752,646	0	752,646
General Administration	0	41,943	6,251,797	0	6,293,740
General Administration and Operations	0	7,619,562	3,752,596	0	11,372,158
Inland and Acquaculture Management Division	0	152,450	334,674	0	487,124
Marine Fisheries Management Division	0	53,990	175,450	0	229,440
Monitoring, Control and Surveillance Division	0	105,062	404,553	0	509,615
National Premix Fue Secretariat	0	0	1,136,302	0	1,136,302
Office of the Minister	0	126,540	889,427	0	1,015,967
Other Government Obligation-General Govern	0	2,016,360	0	0	2,016,360
Regional Operations Ashanti	0	13,500	89,296	0	102,796
Regional Operations Brong Ahafo	0	13,500	55,177	0	68,676
Regional Operations Central	0	19,105	85,195	0	104,300
Regional Operations Eastern	0	13,500	54,334	0	67,834
Regional Operations Greater Accra	0	13,500	67,603	0	81,103
Regional Operations Northern	0	13,500	51,261	0	64,761
Regional Operations Upper East	0	11,377	61,787	0	73,164
Regional Operations Upper West	0	14,800	52,750	0	67,550
Regional Operations Volta	0	13,990	50,059	0	64,049
Regional Operations Western	0	13,500	53,004	0	66,504
Yeji Artersnal Fisheries	0	0	28,440	0	28,440
Total	1,894,819	10,256,177	14,346,352	0	26,497,348
Ministry of Food and Agriculture (MOFA)					
Agric. Engineering Services Dept.	31,317,759	2,647,031	0	0	33,964,789

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
Animal Production Directorate	1,093,371	3,837,990	0	0	4,931,360
Cotton Development Authority	274,955	694,474	0	0	969,429
Crop Services Directorate	14,798,420	322,157,735	0	0	336,956,155
Directorate of Agric. Extension Services.	2,992,279	2,755,685	0	0	5,747,964
Finance and Administration	24,335,718	7,529,539	600	0	31,865,857
Ghana Irrigation Development Authority	38,812,288	29,476,400	0	0	68,288,689
Ghana Permanent Representative in Rome	0	1,198,637	0	0	1,198,637
Grains and Legumes Dev. Board	275,999	1,730,275	0	0	2,006,274
Human Resource Development Management	12,619,896	6,202,618	0	0	18,822,514
Monitoring & Evaluation Directorate	4,196,968	0	0	0	4,196,968
NORRIP	0	233,907	0	0	233,907
Other Government Obligation-Contingency	0	8,000,000	0	0	8,000,000
Other Government Obligation-General Govern	0	8,000,000	0	0	8,000,000
Other Government Obligation-Non Road Arre	0	64,035,232	0	0	64,035,232
Plant Protection & Regulatory Services (PPRS)	449,908	12,228,991	1,226,754	0	13,905,653
Policy Planning and Budget Directorate	449,992	808,994	0	0	1,258,985
Policy Planning Monitoring and Evaluation	0	1,517,356	0	0	1,517,356
Regional Agric Development Unit	262,439	469,884	0	0	732,323
Statistics Research and Information Dept	449,278	1,732,629	0	0	2,181,907
Veterinary Services Dept	345,702	17,860,989	0	0	18,206,691
Veterinary Services Dept. (Central Administrati	1,347,279	22,788,265	902,024	0	25,037,567
Women in Agric. Development Department (W	932,198	676,268	0	0	1,608,466
Total	134,954,448	516,582,897	2,129,377	0	653,666,722
Ministry of Foreign Affairs and Regional Integration(MFARI)					
Africa Region Missions	0	105,055,049	0	0	105,055,049
America Region Missions	0	49,116,983	0	0	49,116,983
Europe Region Missions	0	110,675,966	0	0	110,675,966
Foreign Affairs HQ	44,886,652	23,290,647	28,226,873	0	96,404,173
Middle East and Asia Region Missions	0	79,673,553	0	0	79,673,553
Other Government Obligation-Non Road Arre	0	10,407,400	0	0	10,407,400
Other Government Obligation-Subscription	0	15,719,041	0	0	15,719,041
Subvented Organisation	0	358,213	0	0	358,213
Total	44,886,652	394,296,852	28,226,873	0	467,410,377
Ministry of Gender, Children and Social Protection (MGCSP)					
Department of Children	0	4,049,892	18,743	0	4,068,636
Department of Women	0	763,632	0	0	763,632
Dept. of Social Protection	522,236	0	0	0	522,236
Dept. of Social Welfare	0	24,351,391	0	0	24,351,391
Dept. of Social Welfare General Administration,	0	115,893,773	0	0	115,893,773
Headquarters	4,701,013	283,963,091	0	0	288,664,104
National Commision of Persons with Disability	18,038,720	54,718,238	14,943	0	72,771,901
Other Government Obligation-DACF	0	100,000,000	0	0	100,000,000
Other Government Obligation-General Govern	0	1,000,000	0	0	1,000,000
Other Government Obligation-Non Road Arre	0	123,700,000	0	0	123,700,000
Total	23,261,969	708,440,016	33,687	0	731,735,672
Ministry of Health (MoH)					
Ahmadiyya Muslim Service	0	99,784	0	0	99,784
Allied Health Professions Council	0	907,527	0	0	907,527
Christian Health Association of Ghana	0	601,975,363	0	0	601,975,363
College of Pharmacist	0	319,534	0	0	319,534
District Health Administration	0	0	81,702	0	81,702
District Hospital	0	0	15,022,910	0	15,022,910
Food and Drugs Authority	0	16,180,862	39,750,290	0	55,931,152
Ghana Health Service	1,173,389	2,030,258,441	230,031,485	597,560	2,262,060,875
Health Facility Regulatory Agency	0	150,000	0	0	150,000
Health Headquarters	45,310,666	233,958,587	0	0	279,269,254

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
Medical and Dental Council	0	2,532,296	2,383,316	0	4,915,612
Medical Stores	0	0	92,186,095	0	92,186,095
National Health Insurance Authority	0	0	6,468,257	1,857,639,543	1,864,107,800
Nurses and Midwives Council	0	4,021,596	20,809,440	0	24,831,037
Office of the Chief Director	0	3,231,419	0	0	3,231,419
Office of the Minister	0	85,965,396	0	0	85,965,396
Other Government Obligation-General Govern	0	8,524,017	0	0	8,524,017
Other Government Obligation-Non Road Arre	0	2,253,507	0	0	2,253,507
Pharmacy Council	0	2,968,664	8,140,750	0	11,109,414
Psychiatry Hospitals (Tertiary Health Services)	0	58,509,104	0	0	58,509,104
Psychology Council	0	192,458	0	0	192,458
Sub District Clinics	0	0	18,597	0	18,597
Sub District Health Centres	0	0	859,954	0	859,954
Sub District Polyclinics	0	0	7,702,627	0	7,702,627
Subvented Organisations	0	50,199,921	0	0	50,199,921
Teaching Hospitals	0	449,922,652	232,950,410	0	682,873,062
Traditional Medicine Practice Council	0	4,351,801	0	0	4,351,801
Training Institutions	0	82,589,587	184,078,880	0	266,668,466
Total	46,484,055	3,639,112,515	840,484,713	1,858,237,104	6,384,318,387
Ministry of Information					
Gen. Admin and Finance	0	18,374,917	0	0	18,374,917
Ghana Broadcasting Corporation (GBC)	0	41,017,353	0	0	41,017,353
Ghana News Agency	0	4,572,389	0	0	4,572,389
Information Services Department	0	21,876,730	0	0	21,876,730
Total	0	85,841,389	0	0	85,841,389
Ministry of Lands and Natural Resources (MLNR)					
Forestry Commission	8,237,359	156,870,887	380,935,187	0	546,043,433
Geological Survey Department	0	4,915,571	0	0	4,915,571
Headquarters	43,898,711	96,568,175	0	0	140,466,886
Lands Commission	0	38,147,642	24,685,028	0	62,832,670
Minerals Commission	0	0	86,947,495	0	86,947,495
O.A.S.L	0	6,001,829	5,240,889	0	11,242,717
Other Government Obligation-Contingency	0	6,676,922	0	0	6,676,922
Other Government Obligation-General Govern	0	131,305,337	0	0	131,305,337
Other Government Obligation-Other Earmark	0	98,559,894	0	0	98,559,894
Other Government Obligation-Subscription	0	20,092,666	0	0	20,092,666
Other Government Obligation-Tax Refund	0	83,610,761	0	0	83,610,761
Total	52,136,070	642,749,683	497,808,598	0	1,192,694,351
Ministry of Local Govt and Rural Development (MLGRD)					
Births and Death	0	7,078,953	0	0	7,078,953
Community Development	0	21,711,460	0	0	21,711,460
Department of Parks and Gardens	0	4,028,705	0	0	4,028,705
Finance and Administration	0	0	-1,498	0	-1,498
Gen. Admin	94,821,273	13,631,132	0	0	108,452,404
Local Government Service	16,947,461	111,286,226	0	0	128,233,686
Other Government Obligation-Contingency	0	3,747,800	0	0	3,747,800
Other Government Obligation-Non Road Arre	0	3,000,395	0	0	3,000,395
Total	111,768,733	164,484,669	-1,498	0	276,251,904
Ministry of Monitoring and Evaluation					
General Administration HQ	1,170,628	995,161	0	0	2,165,789
Total	1,170,628	995,161	0	0	2,165,789
Ministry of National Security					
Bureau of National Communication	0	22,076,294	0	0	22,076,294
Bureau of National Investigation	0	130,424,268	0	0	130,424,268
National Security Council Secretariat	0	369,215,386	0	0	369,215,386
Other Government Obligation-Contingency	0	30,893,949	0	0	30,893,949

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
Other Government Obligation-General Govern	0	23,309,107	0	0	23,309,107
Other Government Obligation-Non Road Arre	0	1,803,124	0	0	1,803,124
Other Government Obligation-Subscription	0	4,208,814	0	0	4,208,814
Research Department	0	87,341,569	0	0	87,341,569
Total	0	669,272,512	0	0	669,272,512
Ministry of Parliamentary Affairs					
General Administration HQ	0	1,509,256	0	0	1,509,256
Human Resource Management	0	29,906	0	0	29,906
Other Government Obligation-Non Road Arre	0	380,202	0	0	380,202
Other Government Obligation-Tax Refund	0	32,564	0	0	32,564
Policy Planning, Budgeting, Monitoring and Eva	0	35,850	0	0	35,850
Total	0	1,987,778	0	0	1,987,778
Ministry of Planning					
General Administration HQ	0	2,073,033	0	0	2,073,033
Other Government Obligation-General Govern	0	250,000	0	0	250,000
Policy Planning, Budgeting, Monitoring and Eva	0	655,374	0	0	655,374
Ministry of Planning Total	0	2,978,407	0	0	2,978,407
Ministry of Railway Development					
General Administration HQ	91,823,325	4,175,687	0	0	95,999,012
Ghana Railway Development Authority	0	80,000	1,649,394	0	1,729,394
Other Government Obligation-General Govern	0	4,948,001	0	0	4,948,001
Other Government Obligation-Non Road Arre	0	45,256,277	0	0	45,256,277
Total	91,823,325	54,459,965	1,649,394	0	147,932,684
Ministry of Regional Re-organisation					
General Administration HQ	0	17,472,864	8,400	0	17,481,264
Internal Audit	0	53,597	0	0	53,597
Other Government Obligation-Contingency	0	6,000,000	0	0	6,000,000
Other Government Obligation-General Govern	0	6,000,000	0	0	6,000,000
Policy Planning, Budgeting, Monitoring and Eva	0	5,289,080	0	0	5,289,080
Total	0	34,815,541	8,400	0	34,823,941
Ministry of Roads and Highways					
Department of Feeder Roads	12,237,577	16,738,484	27,720	4,480,539	33,484,319
Department of Urban Roads	119,792,108	7,860,225	120,139	0	127,772,472
Ghana Highway Authority	92,488,839	47,700,072	1,476,693	0	141,665,604
Headquarters	4,399,652	13,721,358	0	0	18,121,010
Other Government Obligation-General Govern	0	514,300	0	0	514,300
Other Government Obligation-Non Road Arre	0	84,492,885	0	0	84,492,885
Training Center	0	44,683	0	0	44,683
Total	228,918,176	171,072,006	1,624,551	4,480,539	406,095,272
Ministry of Sanitation and Water Resource					
Community Water and Sanitation Department	77,335,276	2,816,204	667,064,076	0	747,215,556
Environmental Health Directorate	0	2,723,713	0	0	2,723,713
General Administration HQ	986,291	2,168,153	0	0	3,154,444
Human Resource Management	0	259,080	0	0	259,080
Other Government Obligation-Non Road Arre	0	11,628,807	0	0	11,628,807
Policy Planning, Budgeting, Monitoring and Eva	0	305,211	0	0	305,211
School of Hygiene	0	572,150	0	0	572,150
Water Directorate	0	290,379	0	0	290,379
Water Resources Commission	816,437	131,000	1,673,684	0	2,621,121
Total	79,138,003	20,894,697	668,737,760	0	768,770,460
Ministry of Special Development Initiatives					
General Administration HQ	0	3,535,081	0	0	3,535,081
Human Resource Management	0	670,309	0	0	670,309
Policy Planning, Budgeting, Monitoring and Eva	271,172,364	159,598,157	0	0	430,770,521
Total	271,172,364	163,803,547	0	0	434,975,911
Ministry of the Interior (MINT)					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
Gaming Board	0	0	4,576,677	0	4,576,677
Ghana Immigration Service	0	205,375,594	31,545,445	0	236,921,039
Ghana National Fire Service	0	341,028,038	0	0	341,028,038
Ghana Police Service	0	2,276,559,408	1,722,783,617	0	3,999,343,025
Ghana Prisons Service	1,042,473	257,257,899	1,753,783	0	260,054,154
Ghana Refugee Board	0	934,764	0	0	934,764
Interior Headquarters	0	30,338,547	0	0	30,338,547
Nacortec Control Board	0	5,823,021	2,525,221	0	8,348,242
National Commission on Small Arms	221,614	1,322,965	0	0	1,544,580
National Disaster Management Organization	1,297,192	130,559,224	100	9,529,107	141,385,623
National Peace Council	899,784	3,097,770	0	0	3,997,555
Other Government Obligation-Contingency	0	15,209,498	0	0	15,209,498
Other Government Obligation-General Govern	0	13,500,000	0	0	13,500,000
Other Government Obligation-Non Road Arre	0	92,469,755	0	0	92,469,755
Total	3,461,064	3,373,476,483	1,763,184,842	9,529,107	5,149,651,496
Ministry of Tourism, Culture and Creative Arts					
Bureau of Ghana Language	0	1,871,461	0	0	1,871,461
Centre for National Culture	0	66,394	0	0	66,394
Finance and Administration	581,690	9,683,369	0	0	10,265,059
Ghana Tourist Board	0	6,211,587	8,673,393	0	14,884,980
Headquarters	0	18,080,526	-6,816	0	18,073,710
HOTCATT	0	195,997	0	0	195,997
Other Government Obligation-Contingency	0	13,938,944	0	0	13,938,944
Other Government Obligation-General Govern	0	18,700,000	0	0	18,700,000
Other Government Obligation-Subscription	6,033,974	999,582	765,615	0	7,799,172
Subvented Agencies	0	10,263,125	3,752,651	0	14,015,776
Total	6,615,664	80,010,986	13,184,843	0	99,811,493
Ministry of Trade and Industry (MoTI)					
CEDECOM	0	1,426,869	0	0	1,426,869
Foreign Missions	0	16,800,000	0	0	16,800,000
Gen. Admin	575,178	95,240,005	11,320,417	0	107,135,601
Ghana Export Promotion Authority	0	2,453,217	96,330	0	2,549,547
Ghana Freezone Board	0	0	37,469,297	0	37,469,297
Ghana Standards Board	0	8,507,063	5,697,031	0	14,204,094
GRATIS	0	5,461,872	0	0	5,461,872
Industrial Development Division	0	4,160,400	266,568	0	4,426,968
NBSSI	0	8,729,071	255,135	0	8,984,206
Other Government Obligation-Contingency	0	2,000,000	0	0	2,000,000
Other Government Obligation-General Govern	0	2,828,527	0	0	2,828,527
PPME	0	5,214,300	170,219	0	5,384,519
Regional Trade Offices	0	1,687,937	233,982	0	1,921,919
Trade Development Division	0	0	180,724	0	180,724
Total	575,178	154,509,260	55,689,703	0	210,774,141
Ministry of Transport (MRT)					
Headquarters	14,518,383	2,947,315	0	0	17,465,697
Driver and Vehicle Licensing Authority	0	0	125,304,955	0	125,304,955
Ghana Railway Development Authority	-3,675,000	0	0	0	-3,675,000
Government Technical Training Centret	0	684,617	0	0	684,617
National Road Safety Commission	0	1,444,916	1,934,586	6,987,140	10,366,642
Regional Maritime University	0	5,307,754	0	0	5,307,754
Total	10,843,383	10,384,602	127,239,542	6,987,140	155,454,666
Ministry of Works and Housing (MWRWH)					
Architect Registration Council	0	416,231	722,665	0	1,138,896
Community Water & Sanitation Agency	0	6,179,384	0	0	6,179,384
Department of Rural Housing	0	1,069,022	54,198	0	1,123,220
Engineers Council	0	27,134	0	0	27,134

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
Gen. Admin (GA)	3,268,866	5,602,842	0	0	8,871,708
Housing	0	14,979,119	0	0	14,979,119
Hydrological Services Department	0	135,997,384	2,402,418	0	138,399,802
Other Government Obligation-Non Road Arrears	0	45,144,366	0	0	45,144,366
Policy Planning, Budgeting, Monitoring and Evaluation	160,654	16,200	0	0	176,854
Public Servants Housing Loan Scheme Board	0	1,100,548	97,908	0	1,198,456
Public Works Department	0	8,727,486	245,254	0	8,972,740
Rent Control Department	0	3,292,089	0	0	3,292,089
Total	3,429,521	222,551,805	3,522,443	0	229,503,768
Ministry of Youth and Sports (MoYS)					
Headquarters	24,494,873	1,000	331,068	68,944,752	93,771,693
National Sports Authority	0	0	804,685	0	804,685
Total	24,494,873	1,000	1,135,753	68,944,752	94,576,378
National Commission for Civic Education (NCCE)					
Gen. Admin HQ	6,312,252	40,638,137	0	250,000	47,200,389
Total	6,312,252	40,638,137	0	250,000	47,200,389
National Development Planning Commission (NDPC)					
Headquarters	1,976,220	5,208,803	0	0	7,185,024
Other Government Obligation-Contingency	0	240,959	0	0	240,959
Total	1,976,220	5,449,762	0	0	7,425,983
National Media Commission					
Gen. Admin	0	2,584,810	0	0	2,584,810
Human Resource Management	0	318,715	0	0	318,715
Other Government Obligation-General Government	0	938,436	0	0	938,436
Total	0	3,841,960	0	0	3,841,960
National Labour Commission (NLC)					
Headquarters	0	3,563,067	0	0	3,563,067
General Administration HQ	0	1,008,914	0	0	1,008,914
Other Government Obligation-Non Road Arrears	0	69,845	0	0	69,845
Total	0	4,641,825	0	0	4,641,825
Office of Government Machinery (OGM)					
Commissions and Councils	0	10,564,297	0	0	10,564,297
Ghana AIDS Commission	0	7,878,176	0	0	7,878,176
Ghana Investment Promotion Centre (GIPC)	0	1,086,033	39,563,910	0	40,649,942
Internal Audit Agency	0	3,881,573	0	0	3,881,573
Management Services	0	10,039,454	180,861,649	0	190,901,103
Microfinance and Small Loans Centre (MASLOC)	0	99,063,790	0	0	99,063,790
National Identification Authority (NIA)	0	257,057,163	0	0	257,057,163
National Population Council	0	2,365,603	0	0	2,365,603
Office of the Administrator	0	786,602	0	0	786,602
Office of the Minister for Monitoring and Evaluation	0	386,549	0	0	386,549
Office of the Minister for Regional Re-organization	0	3,100	0	0	3,100
Office of the National Security	0	122,520,000	0	0	122,520,000
Office of the President	0	536,897,590	43,025	0	536,940,615
Office of the Senior Minister	0	2,175,815	0	0	2,175,815
Other Government Obligation-Contingency	0	15,941,731	0	0	15,941,731
Other Government Obligation-General Government	0	35,063,366	0	0	35,063,366
Other Government Obligation-Non Road Arrears	0	10,075,658	0	0	10,075,658
Scholarship Secretariat	780,171,346	643,073,006	0	0	1,423,244,352
Special Development Initiative	0	853,394,328	0	0	853,394,328
Total	780,171,346	2,612,253,831	220,468,584	0	3,612,893,761
Office Of Head of Civil Service (OHCS)					
Career, Management Directorate	0	8,046,786	13,399	0	8,060,185
Civil Service Training Centre	0	0	94,539	0	94,539
Finance and Administration	0	12,577,282	2,584,551	0	15,161,833
Institute of Technical Supervision	0	0	402,717	0	402,717

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
Other Government Obligation-Non Road Arrears	0	599,299	0	0	599,299
Other Government Obligation_Subscription	0	203,229	0	0	203,229
Planning, Budgeting, Monitoring & Evaluation	0	176,601	0	0	176,601
Procurement & Supply Chain Management Dpt	0	123,034	0	0	123,034
Recruitment, Training & Development Director	0	190,860	0	0	190,860
Research, Statistics & Information Management	0	54,578	0	0	54,578
Total	0	21,971,669	3,095,206	0	25,066,874
Office of The Attorney General and Ministry of Justice					
Attorney General's Department	0	46,257,341	0	0	46,257,341
Council for Law Reporting	0	2,381,629	147,737	0	2,529,366
Economic and Organised Crime Office	0	21,478,133	0	0	21,478,133
Gen. Admin and Finance	0	4,583,626	0	0	4,583,626
General Legal Council	0	3,145,576	3,637,949	0	6,783,525
Law Reform Commission	0	1,072,662	0	0	1,072,662
Legal Aid Scheme	0	7,201,947	0	0	7,201,947
Other Government Obligation-General Govern	0	504,616	25,757	0	504,616
Registrar General's Dep't	0	7,497,927	16,956,698	0	24,454,625
Total	0	94,123,457	20,742,384	0	114,865,841
Office of The Special Prosecutor					
Headquarters	0	65,680,068	0	0	65,680,068
Total	0	65,680,068	0	0	65,680,068
Other Government Obligation (OGO)					
Debt Management	0	30,519,824,580	0	0	30,519,824,580
Pensions	0	1,034,485,394	0	0	1,034,485,394
Social Security	0	1,619,565,492	0	0	1,619,565,492
Total	0	33,173,875,465	0	0	33,173,875,465
Parliament of Ghana					
Finance and Administration	0	115,055,334	0	0	115,055,334
General Operations	0	297,548,253	0	0	297,548,253
Total	0	412,603,587	0	0	412,603,587
Public Services Commission					
Office of the Executive Secretary	0	5,914,268	0	0	5,914,268
Other Government Obligation-Contingency	0	312,000	0	0	312,000
Total	0	6,226,268	0	0	6,226,268
Virtual Ministries for Centralised Transactions					
Donor Funds	55,207,221	0	0	0	55,207,221
Gratuties	0	246,573,485	0	0	246,573,485
Statutory Fund	0	0	0	6,487,142,488	6,522,808,479
Total	55,207,221	246,575,252	0	6,487,142,488	6,824,618,459
Grand Total	2,354,245,956	64,655,706,529	5,650,360,984	8,489,885,842	81,116,512,462

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
MMDAs					
Ablekuma Central Municipal Assembly_AbCMA	0	0	2,440,212	1,155,698	3,595,910
Ablekuma North Municipal Assembly	661,259	154,456	234,321	996,754	2,046,790
Ablekuma West Municipal Assembly	1,110,443	0	1,983,997	3,638,846	6,733,285
Abuakwa North Municipal Assembly	1,442,609	4,500	337,648	51,618	1,836,374
Abuakwa South Municipal Assembly	2,023,841	917,661	1,112,250	1,800,067	5,853,818
Abura /Asebu/Kwamankese District Assembly	1,894,770	929,803	462,828	2,015,694	5,303,096
Accra Metropolitan Assembly	155,833,054	0	19,013,791	0	174,846,844
Achiase District Assembly_AcDA	0	508,145	259,667	1,402,754	2,170,567
Ada East District Assembly	2,342,647	505,835	800,192	2,602,261	6,250,935
Ada West District Assembly	612,302	0	0	0	612,302
Adaklu District Assembly	929,069	471,747	211,415	2,142,417	3,754,648
Adansi Asokwa District Assembly	434,904	675,080	251,119	1,905,173	3,266,277
Adansi North District Assembly	1,515,833	771,452	251,822	2,046,637	4,585,743
Adansi South District Assembly	2,056,855	103,324	464,600	2,110,361	4,735,141
Adenta Municipal Assembly	3,139,747	3,023,768	12,014,977	1,053,719	19,232,211
Afadzato South District Assembly	1,024,664	1,032,050	116,076	1,773,242	3,946,032
Afigya Kwabre North District Assembly	2,179,586	353,405	350,645	2,019,560	4,903,197
Afigya Kwabre South District Assembly	1,979,229	672,116	1,002,701	2,008,873	5,662,919
Agona East District Assembly	1,851,082	273,596	359,048	1,929,936	4,413,661
Agona West Municipal Assembly	-261,451	0	4,344,311	220,318	4,303,178
Agortime Ziope District Assembly	1,273,023	386,732	171,913	1,699,382	3,531,049
Ahafo Ano North Municipal Assembly	2,151,870	0	547,226	998,121	3,697,217
Ahafo Ano South East Municipal Assembly	0	0	2,389,411	0	2,389,411
Ahafo Ano South West District Assembly	2,173,820	528,032	318,048	2,152,964	5,172,865
Ahanta West Municipal Assembly	1,990,670	0	5,055,696	15,271	7,061,638
Ajumako/Enyan/Esiam District Assembly	1,726,284	64,394	31,274	546,910	2,368,862
Akatsi North District Assembly	993,162	0	122,687	4,632	1,120,481
Akatsi South District Assembly	1,361,176	954,732	449,115	2,164,381	4,929,405
Akrofuom District Assembly	505,829	174,363	402,167	2,009,814	3,092,174
Akuapem South District Assembly	1,873,989	134,695	409,358	136,580	2,554,623
Akuapim North Municipal Assembly	2,968,710	381,539	2,157,373	1,648,336	7,155,958
Akyemansa District Assembly	1,297,947	241,420	380,092	833,200	2,752,659
Amansie Central District Assembly	3,292,256	0	1,267,787	1,232,920	5,792,962
Amansie South District Assembly	434,809	280,463	1,959,561	3,228,394	5,903,227
Amansie West District Assembly	1,457,425	606,374	2,343,129	2,376,114	6,783,041
Amenfi Central District Assembly	700,447	379,821	488,696	2,082,706	3,651,670
Anloga District Assembly_AnDA	326,218	0	241,317	721,984	1,289,519
Aowin Municipal Assembly	1,136,832	888,173	1,225,153	1,289,539	4,539,698
Asante Akim Central Municipal Assembly	2,088,216	643,191	897,172	2,166,571	5,795,150
Asante Akim North District Assembly	1,347,971	998,324	625,302	2,048,390	5,019,988
Asante Akim South Municipal Assembly	5,200,124	178,819	292,130	0	5,671,073
Asene-Manso-Akroso District Assembly	935,592	0	121,454	115,752	1,172,798
Ashaiman Municipal Assembly	2,916,249	265,582	98,873	681,135	3,961,839
Asikuma-Odoben-Brakwa-Breman District Assembly	1,600,373	271,789	108,907	720,109	2,701,178
Asokore Mampong Municipal Assembly	2,939,432	0	492,037	9,179,502	12,610,971
Asokwa Municipal Assembly	1,265,145	439,512	3,105,147	8,567,695	13,377,498
Assin Fosu Municipal Assembly	1,995,355	746,024	586,739	1,263,593	4,591,711
Assin North District Assembly	430,873	0	0	31,815	462,688
Assin South District Assembly	1,172,337	0	15,552	169,561	1,357,450
Asunafo North Municipal Assembly	2,386,062	0	171,893	77,150	2,635,106
Asunafo South District Assembly	1,600,707	556,009	1,499,930	3,144,543	6,801,189
Asuogyaman District Assembly	1,827,997	0	0	0	1,827,997

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
MMDAs					
Asutifi North District Assembly	1,661,600	503,580	4,396,626	1,740,043	8,301,849
Asutifi South District Assembly	1,201,343	0	312	0	1,201,655
Atebubu Amantin Municipal Assembly	1,574,020	639,396	3,363,740	626,693	6,203,848
Atiwa East District Assembly	680,371	0	334,419	377,822	1,392,612
Atiwa West District Assembly	1,843,143	0	525,390	61,935	2,430,468
Atwima Kwanwoma District Assembly	-364,922	1,036,593	1,062,097	2,666,621	4,400,389
Atwima Mponua District Assembly	1,071,463	1,342,163	831,153	1,924,190	5,168,970
Atwima Nwabiagya Municipal Assembly	2,197,943	0	1,466,253	1,766,826	5,431,022
Atwima Nwabiagya North District Assembly	549,045	0	0	0	549,045
Awutu Senya District Assembly	1,710,956	902,036	735,995	1,750,142	5,099,128
Awutu Senya East Municipal Assembly	2,482,117	0	0	0	2,482,117
Ayawaso Central Municipal Assembly_ACMA	0	0	2,345,155	1,638,453	3,983,607
Ayawaso East Municipal Assembly	744,816	0	1,425,505	5,047,310	7,217,631
Ayawaso North Municipal Assembly	947,715	465,856	1,219,930	4,139,590	6,773,091
Ayawaso West Municipal Assembly	484,281	12,150	1,913,245	14,559	2,424,234
Ayensuano District Assembly	1,752,317	1,870	65,137	433,608	2,252,931
Banda District Assembly	1,534,727	121,390	1,841,689	2,322,217	5,820,023
Bawku Municipal Assembly	2,550,756	1,088,133	1,116,979	1,999,625	6,755,493
Bawku West District Assembly	1,565,470	677,433	354,658	2,211,294	4,808,856
Bekwai Municipal Assembly	1,868,397	367,691	1,448,499	1,868,564	5,553,152
Berekum East Municipal Assembly	2,938,481	676,926	1,147,482	1,945,273	6,708,162
Berekum West District Assembly	886,035	0	149,689	1,275,028	2,310,751
Bia East District Assembly	682,720	536,385	357,633	4,241,587	5,818,325
Bia West District Assembly	1,243,419	752,498	384,139	1,539,460	3,919,516
Biakoye District Assembly	1,022,863	0	0	0	1,022,863
Bibiani/Anhwiaso/Bekwai Municipal Assembly	1,585,540	3,525,022	1,185,826	2,157,400	8,453,787
Binduri District Assembly	1,011,921	692,028	46,392	2,602,933	4,353,274
Birim North District Assembly	1,701,028	393,513	2,558,770	671,498	5,324,809
Birim South District Assembly	1,275,006	913,179	303,241	2,080,473	4,571,899
Birim Central Municipal Assembly	2,531,842	32,900	75,262	46,270	2,686,273
Bodi District Assembly	1,150,407	0	93,169	2,209,544	3,453,120
Bole District Assembly	1,507,639	884,458	928,566	1,938,098	5,258,761
Bolgatanga East District Assembly	897,124	0	57,901	1,347,536	2,302,561
Bolgatanga Municipal Assembly	5,275,436	772,045	967,482	1,731,275	8,746,238
Bongo District Assembly	1,924,471	783,022	335,846	2,135,896	5,179,235
Bosome Freho District Assembly	-269,348	2,200	14,449	105,501	-147,199
Bosomtwe District Assembly	1,833,711	0	0	0	1,833,711
Builsa North District Assembly	1,431,486	130,969	112,610	1,881,819	3,556,885
Builsa South District Assembly	1,107,227	36,407	244,555	2,251,269	3,639,458
Bunkpurugu Nakpanduri District Assembly	774,225	30,808	0	69,613	874,645
Cape Coast Metropolitan Assembly	5,182,984	0	0	0	5,182,984
Central Gonja District Assembly	1,499,609	0	6,000	275,848	1,781,457
Central Tongu District Assembly	901,393	591,024	1,168,997	2,389,204	5,050,618
Chereponi District Assembly	1,123,197	1,025,268	126,458	1,700,697	3,975,620
Dafiama Bussie Issa District Assembly	1,218,978	363,461	370,283	1,759,889	3,712,611
Denkyemba District Assembly	1,256,929	839,902	662,248	3,629,239	6,388,318
Dormaa Central Municipal	2,321,444	1,634,902	962,900	2,058,652	6,977,897
Dormaa East District Assembly	1,755,652	0	595,136	1,983,613	4,334,401
Dormaa West District Assembly	1,203,773	205,414	247,867	1,992,083	3,649,136
East Gonja Municipal Assembly	1,917,260	0	413,461	8,170	2,338,890
East Mamprusi Municipal Assembly	1,724,436	2,024,762	185,657	1,893,687	5,828,542
Effia Kwesimintsim Municipal Assembly	1,282,138	705,679	3,533,797	2,600,220	8,121,833

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
MMDAs					
Effutu Municipal Assembly	2,304,490	208,047	392,163	1,350,069	4,254,769
Ejisu Municipal Assembly	2,715,718	0	3,385,831	5,283	6,106,832
Ejura Sekyredumasi Municipal Assembly	1,811,706	65,011	1,849,498	949,434	4,675,649
Ekumfi District Assembly	1,083,049	437,042	146,761	2,594,813	4,261,665
Ellembele District Assembly	1,174,032	0	0	0	1,174,032
Fanteakwa North District Assembly	2,180,888	0	1,922	12,000	2,194,810
Fanteakwa South District Assembly	627,651	248,396	590,707	2,042,568	3,509,321
Ga Central Municipal Assembly	2,683,049	106,792	3,210,346	3,410,952	9,411,140
Ga East Municipal Assembly	2,605,029	141,898	223,533	572,459	3,542,919
Ga North Municipal Assembly	418,055	0	2,874,480	2,110,377	5,402,912
Ga South Municipal Assembly	12,013	6,626	75,041	275,777	369,457
Ga West Municipal Assembly	3,607,228	0	3,659,158	2,627,476	9,893,863
Garu District Assembly	1,186,996	578,849	178,494	1,920,860	3,865,199
Gomoa Central District Assembly	2,125,594	0	38,291	127,473	2,291,358
Gomoa East District Assembly	0	0	1,770,807	2,571,641	4,342,449
Gomoa West District Assembly	1,531,790	0	3,867,108	189,800	5,588,697
Gushiegu Municipal Assembly	1,441,688	2,050,067	112,497	2,190,903	5,795,155
Ho Municipal Assembly	7,159,852	949,682	2,448,042	2,181,306	12,738,882
Ho West District Assembly	1,367,594	0	0	0	1,367,594
Hohoe Municipal Assembly	1,843,221	2,716,150	1,180,431	5,674,494	11,414,295
Jaman North District Assembly	1,531,466	287,819	808,421	1,103,164	3,730,869
Jaman South Municipal Assembly	2,107,186	1,023,455	658,611	2,527,962	6,317,213
Jasikan District Assembly	1,153,600	100,076	176,862	1,344,883	2,775,420
Jirapa Municipal Assembly	1,125,480	1,416,635	216,495	2,481,362	5,239,973
Jomoro Municipal Assembly	1,150,518	0	107,006	216,411	1,473,935
Juaben Municipal Assembly	1,222,726	0	785,396	1,680,528	3,688,650
Juaboso District Assembly	1,264,207	452,791	-1,680,980	1,488,976	1,524,994
Kajebi District Assembly	1,214,756	21,640	58,458	11,725	1,306,579
Karaga District Assembly	1,175,083	1,835,952	227,774	1,876,897	5,115,706
Kassena Nankana East Municipal Assembly	2,347,318	1,840,240	381,963	1,720,109	6,289,630
Kassena Nankana West District Assembly	1,372,185	0	0	0	1,372,185
Keta Municipal Assembly	1,421,997	0	85,153	544,463	2,051,613
Ketu North Municipal Assembly	1,260,837	1,143,131	387,629	2,207,713	4,999,311
Ketu South Municipal Assembly	1,526,604	240,756	1,176,651	923,055	3,867,067
Kintampo North Municipal Assembly	2,249,281	1,425,699	969,658	1,675,618	6,320,256
Kintampo South District Assembly	1,511,614	0	365,660	1,187,825	3,065,099
Komenda-Edina-Eguafo-Abirim Municipal Assembly	1,987,025	0	801,319	1,155,002	3,943,345
Kpandai District Assembly	980,595	1,914,537	137,607	2,919,862	5,952,602
Kpando Municipal Assembly	1,530,761	161,433	519,542	2,876,762	5,088,497
Kpone Katamanso Municipal Assembly	2,501,962	0	35,160	0	2,537,122
Krachi East Municipal Assembly	1,616,466	4,540	649,501	1,547,814	3,818,321
Krachi Nchumuru District Assembly	678,114	670,374	126,624	1,916,533	3,391,645
Krachi West District Assembly	1,047,520	357,647	104,155	2,300,168	3,809,491
Krowor Municipal Assembly	1,620,507	6,100	630,855	427,724	2,685,186
Kumasi Metropolitan Assembly	18,372,192	-20,831,854	21,299,032	8,385,476	27,224,846
Kumbungu District Assembly	1,811,220	1,303,012	114,971	2,147,357	5,376,560
Kwabre East Municipal Assembly	2,410,095	820,815	1,548,985	2,194,978	6,974,872
Kwadaso Municipal Assembly	985,072	194,214	1,871,981	4,206,643	7,257,911
Kwaebibirem Municipal Assembly	1,500,652	0	70,293	35,755	1,606,700
Kwahu Afram Plains North District Assembly	15,156	1,271,300	338,351	1,963,604	3,588,411
Kwahu Afram Plains South District Assembly	871,321	0	109,641	1,037,324	2,018,286
Kwahu East District Assembly	1,246,858	0	616,057	1,420,900	3,283,815

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
MMDAs					
Kwahu South District Assembly	1,724,255	1,048,620	1,808,601	1,425,879	6,007,356
Kwahu West Municipal Assembly	2,528,867	639,648	2,652,592	2,582,451	8,403,559
La Dade-Kotopon Municipal Assembly	2,441,870	122,400	3,465,657	2,776,211	8,806,138
Lambusie Karni District Assembly	2,151,944	0	290,762	2,465,551	4,908,257
La-Nkwantanang Municipal Assembly	3,096,531	0	0	0	3,096,531
Lawra Municipal Assembly	1,026,397	938,389	98,428	1,826,195	3,889,409
Ledzokuku Municipal Assembly	2,858,699	385,574	3,907,449	2,600,086	9,751,809
Lower Manya Krobo Municipal Assembly	2,150,703	0	771,900	2,309,051	5,231,654
Mampong Municipal Assembly	2,225,008	654,342	1,160,991	2,524,019	6,564,359
Mamprugu Moagduri District Assembly	1,341,228	1,000	150,727	2,388,283	3,881,238
Mfantseman Municipal Assembly	1,612,619	114,406	223,180	769,390	2,719,596
Mion District Assembly	1,370,930	16,741	284,401	3,765,386	5,437,458
Mpohor District Assembly	894,664	1,010,840	403,651	2,320,833	4,629,987
Nabdam District Assembly	1,123,374	0	0	0	1,123,374
Nadowli Kaleo District Assembly	1,330,836	909,768	326,056	2,004,858	4,571,518
Nandom District Assembly	825,433	437,513	180,396	2,855,850	4,299,191
Nantom District Assembly	541,982	801,238	111,131	1,590,533	3,044,883
Nanumba North Municipal Assembly	1,439,768	1,217,210	225,921	2,629,342	5,512,242
Nanumba South District Assembly	823,628	2,414,048	90,516	2,692,641	6,020,833
New Juaben North Municipal Assembly	1,167,492	53,261	390,862	368,267	1,979,882
New Juaben South Municipal Assembly	6,049,764	565,674	9,330,717	2,567,499	18,513,654
Ningo-Prampam District Assembly	2,139,085	785,305	2,827,082	1,942,283	7,693,755
Nkoranza North District Assembly	1,407,021	2,167,929	320,772	1,820,877	5,716,599
Nkoranza South Municipal Assembly	2,488,934	261,653	1,844,535	1,215,020	5,810,143
Nkwanta North District Assembly	1,007,961	1,255,162	545,789	1,825,186	4,634,099
Nkwanta South Municipal Assembly	1,010,399	211,240	3,836	617,140	1,842,616
North Dayi District Assembly	870,228	0	9,297	139,554	1,019,079
North East Gonja District Assembly_NEGDA	0	606,200	46,802	1,584,659	2,237,661
North Tongu District Assembly	2,003,175	0	582,171	2,053,225	4,638,572
Nsawam Adoagyiri Municipal Assembly	3,005,688	874,298	4,162,109	3,252,307	11,294,402
Nzema East Municipal Assembly	1,547,889	0	1,947,457	0	3,495,347
Obuasi East District Assembly	720,913	0	626,368	142,189	1,489,470
Obuasi Municipal Assembly	2,874,596	0	2,275,746	1,897,191	7,047,534
Offinso Municipal Assembly	4,046,257	0	998,795	1,862,773	6,907,825
Offinso North District Assembly	1,557,373	890,315	473,544	2,093,108	5,014,340
Oforikrom Municipal Assembly	1,428,671	0	1,719,895	4,132,557	7,281,123
Okaikwei North Municipal Assembly	1,386,669	0	352,810	313,708	2,053,188
Okere District Assembly	1,090,853	57,830	216,924	459,631	1,825,238
Old Tafo Municipal Assembly	1,207,474	488,892	1,287,891	3,777,301	6,761,558
Prestea-Huni Valley Municipal Assembly	1,495,816	4,500,650	2,063,741	1,890,155	9,950,363
Pru East District Assembly	1,161,607	956,749	538,722	1,804,564	4,461,642
Pru West District Assembly	632,234	444,508	288,614	1,485,500	2,850,856
Pusiga District Assembly	1,694,148	9,530	299,347	2,144,164	4,147,190
Saboba District Assembly	1,044,691	1,404,696	90,178	1,728,574	4,268,140
Sagnerigu Municipal Assembly	2,745,476	0	0	0	2,745,476
Savelugu Municipal Assembly	2,665,947	0	0	0	2,665,947
Sawla/Tuna/Kalba District Assembly	1,178,243	965,747	153,293	2,053,644	4,350,926
Sefwi Akontombra District Assembly	1,092,369	0	463,473	3,334,498	4,890,340
Sefwi Wiawso Municipal Assembly	2,589,066	682,917	1,116,199	2,235,566	6,623,748
Sekondi Takoradi Metropolitan Assembly	9,371,242	1,430,626	4,122,546	2,197,188	17,121,603
Sekyere Afram Plains District Assembly	763,130	0	0	0	763,130
Sekyere Central District Assembly	1,572,354	1,033,934	633,890	1,853,697	5,093,874

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY FUNDING

MMDAs	DONOR FUNDS	CONSOLIDATED FUNDS	INTERNALLY GENERATED FUND	STATUTORY FUND	GRAND TOTAL
Sekyere East District Assembly	2,267,922	612,621	449,511	2,331,637	5,661,691
Sekyere Kumawu District Assembly	1,869,807	0	673,087	1,293,244	3,836,138
Sekyere South District Assembly	2,425,821	110,628	563,893	31,955,982	35,056,324
Sene East District Assembly	1,037,817	0	922,666	2,663,704	4,624,187
Sene West District Assembly	1,720,555	1,433,298	312,987	1,572,378	5,039,219
Shai-Osudoku District Assembly	2,571,890	238,499	2,950,798	1,857,038	7,618,225
Shama District Assembly	1,789,251	191,016	1,850,055	2,492,619	6,322,941
Sissala East Municipal Assembly	1,468,132	866,200	785,945	1,459,292	4,579,569
Sissala West District Assembly	844,109	1,087,302	-1,024,485	2,390,768	3,297,695
South Dayi District Assembly	1,098,731	630,527	501,194	1,860,157	4,090,608
South Tongu District Assembly	1,534,634	1,065,231	177,481	1,349,587	4,126,934
Suaman District Assembly	1,178,979	0	510,458	2,364,799	4,054,236
Suame Municipal Assembly	1,108,327	167,476	2,395,205	3,856,214	7,527,221
Suhum Municipal Assembly	1,528,280	0	-5,777	14,420	1,536,923
Sunyani Municipal Assembly	7,546,954	154,053	5,451,495	526,615	13,679,116
Sunyani West District Assembly	2,843,598	259,732	1,514,344	2,040,719	6,658,393
Tain District Assembly	2,678,276	631,698	181,878	2,133,840	5,625,692
Talensi District Assembly	1,283,795	617,907	223,194	2,368,834	4,493,730
Tamale Metropolitan Assembly	8,412,499	4,945,906	2,548,212	2,682,362	18,588,980
Tano North Municipal Assembly	2,345,794	437,611	1,553,046	2,095,199	6,431,649
Tano South Municipal Assembly	4,677,693	0	1,020,432	605	5,698,729
Tarkwa Nsuaem Municipal Assembly	2,435,744	4,573,740	5,631,265	1,802,947	14,443,696
Tatale Sanguli District Assembly	932,438	421,065	-1,035	10,963	1,363,432
Techiman Municipal Assembly	4,850,527	279,227	3,339,825	531,301	9,000,880
Techiman North District Assembly	2,053,621	0	466,920	1,095,890	3,616,432
Tema Metropolitan Assembly	5,727,017	0	-600	0	5,726,417
Tema West Municipal Assembly	1,316,840	0	2,600	0	1,319,440
Tempene District Assembly	474,658	210,226	112,179	2,030,980	2,828,042
Tolon District Assembly	1,939,855	1,623,578	212,259	1,866,991	5,642,683
Twifo Hemang Lower Denkyira District Assembly	1,004,014	46,008	109,015	979,630	2,138,667
Twifu Ati Morkwa District Assembly	1,802,338	483,326	754,670	1,976,411	5,016,745
Upper Denkyira East Municipal Assembly	1,626,086	711,758	6,650	841,310	3,185,804
Upper Denkyira West District Assembly	849,168	420,247	2,684,719	2,019,915	5,974,049
Upper Manya Krobo District Assembly	1,444,306	628,061	783,823	2,031,110	4,887,300
Upper West Akim District Assembly	1,622,804	0	121,606	0	1,744,410
Wa East District Assembly	718,464	835,386	688,147	3,295,112	5,537,110
Wa Municipal Assembly	4,769,553	1,018,279	1,566,242	2,549,545	9,903,619
Wa West District Assembly	1,100,390	1,667,789	201,955	2,173,998	5,144,131
Wassa Amenfi East Municipal Assembly	0	4,293	580,264	182,454	767,011
Wassa Amenfi West Municipal Assembly	2,585,009	0	634,619	1,564,731	4,784,359
Wassa East District Assembly	2,699,485	0	2,079,574	1,830,058	6,609,116
Weija-Gbawe Municipal Assembly	4,778,725	1,326,448	4,325,659	298,386	10,729,217
Wenchi Municipal Assembly	3,271,326	788,486	996,223	2,915,231	7,971,265
West Akim Municipal Assembly	2,431,818	0	0	0	2,431,818
West Gonja District Assembly	1,563,995	59,000	213,685	1,726,564	3,563,243
West Mamprusi Municipal Assembly	1,633,001	571,158	361,908	1,748,578	4,314,646
Yendi Municipal Assembly	1,944,148	1,584,547	773,693	1,888,307	6,190,695
Yilo Krobo Municipal Assembly	2,257,541	0	1,074,971	2,669,932	6,002,444
Yunyoo Nasuan District Assembly	666,791	0	10,387	2,075,615	2,752,793
Zabzugu District Assembly	772,873	0	0	0	772,873
Grand Total	620,816,842	108,458,043	282,545,900	451,361,096	1,463,181,881

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNCTION OF GOVERNMENT

MDAs	APPROPRIATION GH¢	SUPPLEMENTARY GH¢	REVISED GH¢	ACTUAL GH¢	VARIANCE GH¢
DEFENCE					
Defence N.E.C	49,652,125	-646,227	49,005,898	17,490,386	31,515,512
Foreign Military Aid	4,618,959	-643,471	3,975,488	70,911	3,904,577
Military Defence	1,080,528,398	-23,329,258	1,057,199,139	1,557,550,984	-500,351,844
Total	1,134,799,482	-24,618,956	1,110,180,526	1,575,112,281	-464,931,756
ECONOMIC AFFAIRS					
Agriculture	992,433,136	144,964,955	1,137,398,091	658,935,571	478,462,520
Air Transport	674,665,925	-23,706,105	650,959,820	4,362,334	646,597,486
Communication	115,684,750	-81,587,399	34,097,351	23,789,041	10,308,310
Construction	12,617,925	245,586	12,863,511	10,978,810	1,884,701
Distributive trades, storage and warehousing	4,571,873	-18,047	4,553,826	603,120	3,950,707
Economic Affairs N.E.C	37,985,840	-2,946,563	35,039,278	28,030,172	7,009,106
Electricity	344,455,225	0	344,455,225	136,309,054	208,146,171
Fishing and Hunting	52,329,216	-1,055,339	51,273,878	15,123,490	36,150,387
Forestry	18,089,937	0	18,089,937	0	18,089,937
General Economic and Commercial	469,841,013	-22,968,666	446,872,347	343,526,884	103,345,463
General Labor Affairs	247,802,374	43,209,733	291,012,108	18,871,374	272,140,733
Manufacturing	142,397,114	41,741,038	184,138,152	16,349,446	167,788,706
Mining of Mineral Resources other than mineral fuels	247,002,515	-31,811,429	215,191,086	572,626,850	-357,435,764
Multipurpose Development projects	1,820,601	-130,517	1,690,084	1,426,869	263,215
Nuclear fuels	18,279,003	-1,906,881	16,372,122	2,852,733	13,519,389
Other Fuels	140,594,821	-14,696	140,580,125	28,963	140,551,162
Petroleum and Natural Gas	3,673,892	0	3,673,892	76,354,799	-72,680,906
R&D Agriculture, Forestry, Fishing and hunting	115,436,757	-17,663,356	97,773,401	5,018,765	92,754,636
R&D Mining Manufacturing and construction	31,919,792	-740,569	31,179,223	18,697,269	12,481,953
Railway Transport	646,270,389	-1,646,178	644,624,211	153,240,438	491,383,773
Road Transport	1,574,286,883	-275,504,247	1,298,782,636	2,351,915,168	-1,053,132,532
Tourism	33,446,945	-2,665,916	30,781,029	36,234,637	-5,453,608
Water Transport	0	0	0	45,144,366	-45,144,366
Total	5,925,605,927	-234,204,595	5,691,401,332	4,520,420,151	1,170,981,181
EDUCATION					
Education N.E.C	2,299,927,556	115,991,570	2,415,919,125	8,712,860,129	-6,296,941,004
Education not definable by Level	127,936,781	-2,249,138	125,687,643	5,266,968,193	-5,141,280,550
First Stage of Tertiary Education	86,222,817	-9,937,761	76,285,056	1,312,277,825	-1,235,992,769
Lower-Secondary Education	1,397,425,180	0	1,397,425,180	0	1,397,425,180
Post-Secondary Nontertiary Education	290,975,910	-1,849,449	289,126,461	106,705,620	182,420,841
Pre-primary Education	1,056,284,605	0	1,056,284,605	0	1,056,284,605
Primary Education	1,710,894,242	-2,750,682	1,708,143,560	33,664,336	1,674,479,224
Second Stage of Tertiary Education	2,303,622,293	77,623,410	2,381,245,703	1,788,921,870	592,323,833
Subsidiary services to Education	1,217,114,537	24,010,395	1,241,124,932	10,120,336	1,231,004,596
Tertiary Education - University of Ghana Legon	0	0	0	85,588,020	-85,588,020
Upper-Secondary Education	3,422,014,138	-536,631	3,421,477,506	1,451,052,701	1,970,424,806
Total	13,912,418,059	200,301,713	14,112,719,772	18,768,159,030	-4,655,439,258
ENVIRONMENTAL PROTECTION					
Environmental Protection N.E.C	143,680,965	0	143,680,965	104,775,622	38,905,343
Protection of Biodiversity and Landscape	4,506,657	0	4,506,657	400,000	4,106,657
Waste Water Management	67,289,265	0	67,289,265	135,997,384	-68,708,119
Total	215,476,887	0	215,476,887	241,173,006	-25,696,119
GENERAL PUBLIC SERVICES					
Basic Research	13,187,985	-24,557	13,163,428	6,247,993	6,915,435
Economic Aid routed through International Agencies	0	0	0	37,469,297	-37,469,297
Economic Aid to Develop Countries and Countries in '	66,795,659	0	66,795,659	987,497	65,808,161
Executive and Legislative Organs	1,629,358,149	-288,099,074	1,341,259,075	9,555,844,254	-8,214,585,179
External affairs	432,416,526	51,393,998	483,810,524	459,965,238	23,845,286
Financial and fiscal Affairs	14,114,117,259	538,734,490	14,652,851,749	5,889,153,884	8,763,697,865
General Personnel Services	978,629,544	5,444,913	984,074,457	1,096,687,634	-112,613,177
General Public Services N.E.C.	849,005,556	-24,804,127	824,201,429	344,488,038	479,713,391
Other General Services	33,547,111	-1,964,547	31,582,564	278,906,369	-247,323,806
Overall Planning and Statistical Services	64,079,227	-4,650,718	59,428,508	23,412,133	36,016,375

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY FUNCTION OF GOVERNMENT

	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	GH¢	GH¢	GH¢	GH¢	GH¢
MDAs					
Public Debt Transaction-External	23,976,772,576	6,152,087,882	30,128,860,457	8,955,345,287	21,173,515,171
Public Debt Transactions	0	0	0	15,347,912,737	-15,347,912,737
R & D General Public Services	12,393,180	-1,641,652	10,751,527	2,365,603	8,385,925
Transfers of a General Character between different le	0	0	0	335,172	-335,172
Unspecified	5,838,351,721	-21,442,308	5,816,909,412	854,675,195	4,962,234,217
Total	48,008,654,491	6,405,034,299	54,413,688,789	42,853,796,329	11,559,892,460
HEALTH					
General Hospital Services	1,313,219,226	-25,277,737	1,287,941,489	710,521,026	577,420,463
General Medical Services	179,259,892	0	179,259,892	243,269,550	-64,009,658
Health N.E.C	3,176,212,164	-70,148,869	3,106,063,295	4,837,534,552	-1,731,471,257
Pharmaceutical Products	0	0	0	92,206,751	-92,206,751
Public health Services	6,339,172	0	6,339,172	9,715,599	-3,376,427
R & D Health	49,646,201	-2,610,311	47,035,889	134,242,537	-87,206,648
Specialised Hospital Services	0	0	0	130,706,443	-130,706,443
Specialised Medical Services	91,821,965	0	91,821,965	63,617,174	28,204,791
Therapeutic Appliances and Equipment	0	0	0	0	0
Total	4,816,498,619	-98,036,918	4,718,461,701	6,221,813,631	-1,503,351,929
HOUSING & COMMUNITY AMENITIES					
Community Development	2,447,601	0	2,447,601	21,711,460	-19,263,859
Housing and Community Amenities	0	0	0	2,402,418	-2,402,418
Housing and Development	273,827,302	-40,601,537	233,225,765	97,731,106	135,494,660
R&D Housing and Community Amenities	14,679,949	-2,575,218	12,104,731	3,309,184	8,795,547
Street Lighting	0	0	0	2,247,852	-2,247,852
Water Supply	256,595,080	-5,019,487	251,575,594	779,238,492	-527,662,898
Total	547,549,933	-48,196,241	499,353,691	906,640,511	-407,286,820
PUBLIC ORDER & SAFETY	0	0	0	0	0
Fire Protection Services	331,147,974	0	331,147,974	343,111,210	-11,963,236
Law Courts	109,496,184	12,290,088	121,786,272	283,008,117	-161,221,845
Prisons	27,744,033	0	27,744,033	0	27,744,033
Public Order and Safety N. E. C	0	0	0	135,729,717	-135,729,717
Public order and safety n.e.c (CS)	1,215,285,253	78,444,505	1,293,729,758	1,284,240,142	9,489,617
Public Services	1,651,999,584	0	1,651,999,584	2,565,099,618	-913,100,035
Total	3,335,673,028	90,734,593	3,426,407,621	4,611,188,804	-1,184,781,183
RECREATION, CULTURE, AND RELIGION					
Broadcasting and Publishing Services	123,005,769	1,584,680	124,590,449	90,818,726	33,771,724
Cultural Services	85,411,136	-19,524,083	65,887,052	67,300,038	-1,412,985
Recreational and Sporting Services	32,485,989	-2,735,826	29,750,163	163,493,786	-133,743,623
Total	240,902,894	-20,675,230	220,227,665	321,612,549	-101,384,885
SOCIAL PROTECTION					
Disability	669,576	0	669,576	54,718,238	-54,048,661
Family and Children	194,101,058	848,590	194,949,648	141,010,562	53,939,085
R&D Social Protection	3,939,291	0	3,939,291	4,500,250	-560,958
Sickness	0	0	0	23,009,958	-23,009,958
Social Exclusion N.E.C.	2,893,346	0	2,893,346	0	2,893,346
Social Protection N.E.C.	127,469,566	-291,161	127,178,405	583,108,590	-455,930,185
Unemployment	305,181,446	99,459,831	404,641,277	290,248,571	114,392,706
Total	634,254,284	100,017,260	734,271,544	1,096,596,169	-362,324,625
Grand Total	78,771,833,602	6,370,355,926	85,142,189,528	81,116,512,462	4,025,677,066

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY FUNCTION OF GOVERNMENT

MMDAs	APPROPRIATION GH¢	SUPPLEMENTARY GH¢	REVISED GH¢	ACTUAL GH¢	VARIANCE GH¢
DEFENCE					
Military Defence	0	0	0	4,875	4,875
R & D Defence	0	0	0	240	240
Total	0	0	0	5,115	5,115
ECONOMIC AFFAIRS					
Agriculture	33,866,293	188,273,628	222,139,921	11,991,541	210,148,380
Communication	0	0	0	102	-102
Construction	0	0	0	1,537,707	-1,537,707
Electricity	0	0	0	331,635	-331,635
General Economic and Commercial	9,898,972	40,532,390	50,431,362	3,886,471	46,544,891
General Labor Affairs	0	0	0	939,899	-939,899
Hotels and Restaurants	0	0	0	61,502	-61,502
Mining of Mineral Resources other than mineral fuels	0	0	0	126,075	-126,075
Other Fuels	0	0	0	82,444	-82,444
R&D Transport	0	0	0	8,850	-8,850
Road Transport	116,607,252	149,387,361	265,994,613	4,918,523	261,076,090
Tourism	400,986	1,996,662	2,397,648	257,042	2,140,606
Water Transport	0	0	0	83,964	-83,964
Total	160,773,503	380,190,040	540,963,544	24,225,755	516,737,788
EDUCATION					
Education N.E.C	76,789,701	229,035,389	305,825,090	8,504,614	297,320,476
Education not definable by Level	0	0	0	31,263,643	-31,263,643
Lower-Secondary Education	4,045,189	22,627,943	26,673,132	520,297	26,152,834
Pre-primary Education	9,999,908	22,552,877	32,552,785	1,506,159	31,046,626
Primary Education	16,511,427	66,169,610	82,681,037	5,905,354	76,775,683
R&D Education	0	0	0	60,000	-60,000
Subsidiary services to Education	0	0	0	192,163	-192,163
Tertiary Education - University of Ghana Legon	0	0	0	489,967	-489,967
Upper-Secondary Education	2,372,451	19,480,323	21,852,774	782,061	21,070,713
Total	109,718,677	359,866,141	469,584,818	49,224,259	420,360,559
ENVIRONMENTAL PROTECTION					
Environmental Protection N.E.C	684,986	2,703,163	3,388,149	54,984	3,333,165
Protection of Biodiversity and Landscape	0	3,939,716	3,939,716	0	3,939,716
Waste management	8,910,988	80,625,942	89,536,931	2,796,251	86,740,679
Waste Water Management	0	0	0	3,450	-3,450
Total	9,595,974	87,268,821	96,864,796	2,854,685	94,010,110
GENERAL PUBLIC SERVICES					
Basic Research	0	0	0	10,070	-10,070
Economic Aid routed through International Agencies	0	0	0	3,139,747	-3,139,747
Executive and Legislative Organs	182,334,514	951,373,599	1,133,708,113	1,288,019,846	-154,311,733
External affairs	0	0	0	1,132	-1,132
Financial and fiscal Affairs	3,989,177	53,833,769	57,822,946	28,515,418	29,307,528
General Personnel Services	0	0	0	161,002	-161,002
General Public Services N.E.C.	0	0	0	3,473,382	-3,473,382
Other General Services	8,873,451	53,301,816	62,175,266	2,147,963	60,027,303
Overall Planning and Statistical Services	0	0	0	1,388	-1,388
Unspecified	3,860,788	0	3,860,788	365,848,284	-361,987,497
Total	199,057,930	1,058,509,183	1,257,567,113	1,691,318,232	-433,751,119
HEALTH					
General Hospital Services	15,665,071	39,966,117	55,631,189	2,768,198	52,862,991
General Medical Services	40,836,386	113,095,376	153,931,761	2,527,618	151,404,143
Health N.E.C	0	0	0	4,414	-4,414
Medical and Maternity Center Services	0	0	0	5,000	-5,000
Public health Services	34,860,096	213,214,815	248,074,910	4,603,035	243,471,876
Therapeutic Appliances and Equipment	0	0	0	29,973	-29,973
Total	91,361,552	366,276,308	457,637,860	9,938,238	447,699,622
HOUSING & COMMUNITY AMENITIES					
Community Development	15,999,360	68,815,404	84,814,764	3,194,246	81,620,518
Housing and Development	193,256,313	381,409,293	574,665,607	9,056,489	565,609,118
R&D Housing and Community Amenities	0	0	0	900	-900
Street Lighting	0	0	0	63,662	-63,662

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY FUNCTION OF GOVERNMENT

	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
MMDAs	GH¢	GH¢	GH¢	GH¢	GH¢
Water Supply	33,597,757	35,380,598	68,978,355	1,124,094	67,854,262
Total	242,853,431	485,605,295	728,458,726	13,439,390	715,019,336
PUBLIC ORDER & SAFETY					
Fire Protection Services	0	0	0	1,000	-1,000
Law Courts	0	0	0	515,450	-515,450
Public Order and Safety N. E. C	3,570,769	25,391,342	28,962,111	844,999	28,117,111
Public Services	0	0	0	5,429,286	-5,429,286
Total	3,570,769	25,391,342	28,962,111	6,790,735	22,171,375
RECREATION, CULTURE, AND RELIGION					
Cultural Services	0	0	0	32,695	-32,695
Recreational and Sporting Services	698,509	3,365,062	4,063,571	1,000	4,062,571
Total	698,509	3,365,062	4,063,571	33,695	4,029,876
SOCIAL PROTECTION					
Disability	0	0	0	403,226	-403,226
Family and Children	10,374,553	48,161,358	58,535,911	2,425,209	56,110,702
Housing	0	0	0	32,553	-32,553
Sickness	0	0	0	114,365	-114,365
Social Protection N.E.C.	0	412,552	412,552	7,205,410	-6,792,858
Unemployment	0	0	0	1,194	-1,194
Total	10,374,553	48,573,910	58,948,463	10,181,957	48,766,507
Grand Total	828,004,900	2,815,046,102	3,643,051,002	1,808,012,063	1,835,038,939

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	FOREIGN	GRAND
	GH¢	GH¢	FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	FINANCED	TOTAL
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Audit Service(AS)									
Direct Audit	18,168,584	0	0	0	5,600	0	272,442	0	18,446,626
Central Gov't Audit Dept.	5,491,550	0	0	0	39,200	0	338,575	0	5,869,325
Finance and Administration	4,189,533	0	0	0	400,000	0	13,858,972	0	18,448,504
Other Government Obligation-Contingency	0	0	0	0	0	0	122,625	0	122,625
Performance & Special Audit	27,558,486	0	0	0	12,800	0	525,869	0	28,097,155
Regional, District Audits & EIDA	163,808,492	0	0	0	350,463	0	11,373,684	0	175,532,639
Review Audit	0	0	0	0	5,600	0	294,561	0	300,161
Total	219,216,645	0	0	0	813,663	0	26,786,729	0	246,817,036
CHRAJ (CHRAJ)									
Anti Corruption Departmen	22,212,985	0	1,258,958	0	29,987	0	3,645,068	0	27,146,999
Human Rights Department	0	0	0	0	0	0	4,720	0	4,720
Other Government Obligation-Non Road Arrears	7,337,729	0	0	0	0	0	0	0	7,337,729
Regional Offices	0	0	0	0	0	0	652,692	0	652,692
Total	29,550,714	0	1,258,958	0	29,987	0	4,302,481	0	35,142,140
Electoral Commission									
Headquarters	0	0	27,692,509	0	0	0	195,931,107	0	223,623,616
Regional Officers	39,353,355	0	0	0	0	0	24,149,918	0	63,503,273
Total	39,353,355	0	27,692,509	0	0	0	220,081,026	0	287,126,890
Ghana Revenue Authority									
Support Services Division	884,307,702	0	115,426,682	21,819,255	42,770,790	0	238,852,936	0	1,303,177,365
Total	884,307,702	0	115,426,682	21,819,255	42,770,790	0	238,852,936	0	1,303,177,365
Judiciary And Judicial Service									
Gen. Admin	206,254,496	0	12,845,268	147,213	4,675,439	0	23,588,444	0	247,510,860
Other Government Obligation-General Governme	3,186,124	0	7,330	3,014	35,533	0	9,902,178	0	13,134,178
Total	209,440,620	0	12,852,598	150,227	4,710,972	0	33,490,622	0	260,645,039
Ministry for Inner City and Zongo Development									
General Administration HQ	0	0	2,626,400	0	0	0	38,883,976	0	41,510,376
Other Government Obligation-Contingency	0	0	0	1,750,000	0	0	0	0	1,750,000
Policy Planning, Budgeting, Monitoring and Evalua	0	0	4,749,988	0	0	0	2,670,774	0	7,420,761
Total	0	0	7,376,388	1,750,000	0	0	41,554,750	0	50,681,138
Ministry of Communications (MoC)									
Gen. Admin	4,509,191	0	780,565	500	335,926	0	6,552,670	0	12,178,853
Gen. Admin & Finance	0	0	0	0	0	0	44,297	0	44,297
Ghana Meteorological Agency	8,936,342	0	95,792	0	0	0	895,895	0	9,928,029
India Kofi Annan Centre of Excellence in IC	2,256,188	0	39,000	0	0	0	128,697	0	2,423,885
Information Service Department	1,367,443	0	0	0	0	0	0	0	1,367,443
Internal Audit	0	0	0	0	0	0	39,673	0	39,673
National Information Technology Agency	965,303	0	0	0	0	0	127,437	0	1,092,739
Other Government Obligation-Non Road Arrears	0	0	0	0	0	0	960,817	0	960,817
Poastal & Courier Services Regulatory Commission	449,344	0	226,921	0	0	0	107,151	0	783,416
Total	18,483,811	0	1,142,279	500	335,926	0	8,856,636	0	28,819,151
Ministry of Aviation									
General Administration HQ	1,049,700	0	1,621,168	0	0	0	1,691,466	0	4,362,334
Total	1,049,700	0	1,621,168	0	0	0	1,691,466	0	4,362,334
Ministry of Business Development									
Headquarters	0	0	1,709,779	0	0	0	35,318,164	0	37,027,944

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	FOREIGN	GRAND
	GH¢	GH¢	FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	FINANCED	TOTAL
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Total	0	0	1,709,779	0	0	0	35,318,164	0	37,027,944
Ministry of Chieftaincy and Religious Affairs									
Gen. Admin HQ	14,659,222	0	950,000	0	0	0	4,139,510	0	19,748,732
National House of Chiefs	13,436,411	0	0	0	0	0	0	0	13,436,411
Other Governement Obligation-Non Road Arrears	0	0	514,352	0	0	0	0	0	514,352
Total	28,095,634	0	1,464,352	0	0	0	4,139,510	0	33,699,495
Ministry of Defence (MoD)									
Gen. Admin	4,715,153	0	6,331,605	0	1,210,705	0	2,805,643	0	15,063,105
Ghana Armed Forces	1,467,544,142	0	32,925,075	0	0	0	36,575,003	0	1,537,044,219
Other Governement Obligation-Contingency	0	0	4,156,601	0	0	0	9,252,248	0	13,408,849
Other Governement Obligation-General Governme	6,371,957	0	0	0	0	0	0	0	6,371,957
Other Governement Obligation-Non Road Arrears	0	0	0	0	0	0	7,153,928	0	7,153,928
Total	1,478,631,251	0	43,413,281	0	1,210,705	0	55,786,821	0	1,579,042,059
Ministry of Education (MOE)									
Centre for National Distance Learning and Open Sc	919,800	0	0	0	0	0	297,422	0	1,217,222
Council for Technical & Vocational Education & Tr	894,736	0	1,654,974	3,000	8,872	0	26,376,632	0	28,938,215
Gen. Admin	48,327,696	0	4,346,028	28,427,272	0	0	424,307,484	0	505,408,479
Ghana Book Development Council	315,737	0	300,578	0	18,160	0	923,582	0	1,558,056
Ghana Education Service (GES)	7,978,816,485	0	0	0	0	67,959,083	22,018,759	0	8,068,794,326
Ghana Library Board	8,071,568	0	0	79,985	25,000	0	1,943,783	0	10,120,336
Ghana National Commission for UNESCO	256,708	0	0	1,517,000	17,296	0	1,799,872	0	3,590,876
Human Resource and Development	0	0	0	0	0	0	927,015	0	927,015
Institutions For The Handicapped	0	0	0	0	0	0	324,738	0	324,738
Internal Audit	0	0	0	0	0	0	216,500	0	216,500
National Council for Curriculum and Assessment	0	0	0	0	0	0	6,250,000	0	6,250,000
National Inspectorate Board	309,352	0	248,874	0	50,131	0	3,437,412	0	4,045,769
National Service Secretariat	887,054,324	0	867,440	29,055	0	0	8,600,459	0	896,551,277
National Teaching Council	91,200	0	0	0	0	0	685,937	0	777,137
Non Formal Education	2,883,554	0	0	7,402	6,446	0	1,008,085	0	3,905,488
Office of the Chief Director	0	0	0	0	0	0	221,736	0	221,736
Office of the Minister	0	0	0	0	0	0	78,264	0	78,264
Other Governement Obligation-Contingency	0	0	13,127,593	0	0	0	0	0	13,127,593
Other Governement Obligation-General Governme	2,912,416	0	5,500,000	0	0	0	0	0	8,412,416
Other Governement Obligation-Non Road Arrears	0	0	7,460,398	0	0	25,847,665	10,000,000	0	43,308,063
Other Governement Obligation-Other Earmarked F	0	0	0	0	0	0	1,431,288	0	1,431,288
Planning Budgeting,Monitoring & Evaluation	0	0	0	0	0	0	400,000	0	400,000
Regional/District/School Services	0	0	0	0	0	0	11,526,324	0	11,526,324
Statistics, Research, Information & Public Relation	0	0	0	0	0	0	250,000	0	250,000
Tertiary	2,400,436,789	977,432	218,905,521	8,579,485	13,383,070	0	639,395,513	0	3,281,677,810
WAEC (INTERNATIONAL)	19,836,068	0	0	0	0	0	0	0	19,836,068
WAEC (National)	17,125,456	0	0	0	0	29,083,300	100,000	0	46,308,756
Total	11,368,251,888	977,432	252,411,406	38,643,199	13,508,976	122,890,047	1,162,520,804	0	12,959,203,753
Ministry of Employment and Labour Relations (MELR)									
Dept. of Co-operatives	5,219,887	0	0	0	0	0	194,031	0	5,413,918
Dept. of Factories Inspectorate	2,238,640	0	0	0	0	0	155,293	0	2,393,933
Fair Wages and Salaries Commission	1,468,967	0	0	0	0	0	138,433	0	1,607,400
Ghana Cooperative Council	84,337	0	0	0	0	0	51,664	0	136,001

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	FOREIGN	GRAND
	GH¢	GH¢	FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	FINANCED	TOTAL
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Headquarters	2,736,727	0	0	0	0	0	4,018,374	0	6,755,101
Integrated Community Centres For Employable SI	7,529,432	0	0	0	0	0	51,279	0	7,580,711
Labour Department	5,911,951	0	0	0	0	0	334,217	0	6,246,168
Management Development & Productivity Institute	2,606,872	0	0	11,077	59,465	0	537,703	0	3,215,117
National Pension & Regulatory Authority	13,674,306	0	21,156,694	52,453	459,497	0	10,999,197	0	46,342,147
National Vocational Training Institute (NVTI)	13,930,463	0	393,222	427,166	678,799	0	8,279,093	0	23,708,743
Opportunity Industrialisation center	1,810,411	0	0	0	0	0	715,239	0	2,525,650
Organisation of African Trade Union Unity	244,582	0	0	0	0	0	0	0	244,582
Other Government Obligation-Contingency	0	0	0	0	0	0	2,044,965	0	2,044,965
Other Government Obligation-General Government	15,665	0	0	0	0	0	0	0	15,665
Other Government Obligation-Non Road Arrears	0	0	710,319	0	0	0	1,069,107	0	1,779,426
Other Government Obligation-Other Earmarked F	0	0	0	0	0	0	198,277,235	0	198,277,235
Other Government Obligation-Subscription	0	0	0	390,791	0	0	0	0	390,791
Total	57,472,239	0	22,260,235	881,487	1,197,761	0	226,865,830	0	308,677,552
Ministry of Energy									
Headquarters.	2,962,035	0	75,488,769	0	49,309	0	4,008,106	0	82,508,219
Other Government Obligation-Lifeline consumption	0	0	74,973,898	0	0	0	0	0	74,973,898
Other Government Obligation-Non Road Arrears	0	0	35,665,096	0	0	0	0	0	35,665,096
Other Government Obligation-Other Earmarked F	0	0	0	0	0	113,471,678	0	0	113,471,678
Other Government Obligation-Subsidy on petroleum	0	0	17,631,866	0	0	106,603,973	0	0	124,235,839
Total	2,962,035	0	203,759,629	0	49,309	220,075,651	4,008,106	0	430,854,730
Ministry of Environment Science, Technology and Innovation (MESTI)									
MESTI Headquarters	0	0	0	0	0	0	1,134,572	0	1,134,572
Council for Scientific and Industrial Research (CSIR)	126,132,959	0	0	0	0	0	3,783,527	0	129,916,486
Environmental Protection Agency	31,583,890	0	4,270,189	201,099	663,107	0	45,690,116	0	82,408,400
Ghana Atomic Energy Commission (G.A.E.C)	51,644,253	0	6,377,002	3,199,909	299,566	0	16,894,427	0	78,415,157
Headquarters	7,444,091	0	1,156,786	0	0	0	719,867	0	9,320,744
MESTI Headquarters	0	0	0	0	0	0	67,957	0	67,957
National Biosafety Authority (NBA)	0	0	189,727	0	14,500	0	1,095,679	0	1,299,907
Nuclear Regulatory Authority	242,241	0	334,858	38,200	355,928	0	2,173,238	0	3,144,465
Other Government Obligation-Contingency	0	0	0	0	0	0	1,488,780	0	1,488,780
Other Government Obligation-Subscription	0	0	0	1,847,871	0	0	0	0	1,847,871
Town and Country Planning Department (T.C.P.D)	11,504,504	0	0	0	0	0	353,826	0	11,858,329
Total	228,551,938	0	12,328,562	5,287,079	1,333,101	0	73,401,989	0	320,902,669
Ministry of Finance (MoF)									
Controller and Acct. General's Dept.	110,133,562	0	2,126,333	0	0	0	134,754,134	0	247,014,029
Finance Headquarters	32,115,499	0	8,234,466	267,316	9,733	0	58,238,663	0	98,865,677
Financial Intelligence Centre	2,904,728	0	130,637	0	0	0	299,488	0	3,334,852
Institute of Accountancy Training	1,369,673	0	0	0	0	0	235,693	0	1,605,365
Other Government Obligation-Contingency	41,400	0	8,921,189	638,593	0	0	16,128,980	0	25,730,162
Other Government Obligation-General Government	1,066,888	0	701,855	16,708,611	0	0	184,542,228	0	203,019,581
Other Government Obligation-Lifeline consumption	0	0	0	0	0	0	25,519,058	0	25,519,058
Other Government Obligation-Non Road Arrears	0	0	2,363,337	0	0	0	40,395,562	0	42,758,900
Other Government Obligation-Other Earmarked F	0	0	0	0	0	0	2,977,502	0	2,977,502
Other Government Obligation-Subscription	0	0	0	46,379,680	0	0	500,000	0	46,879,680
Public Procurement Authority	2,819,228	0	2,620	17,842	24,441	0	2,177,504	0	5,041,635
Securities and Exchange Commission	13,898,273	0	0	361,810	726,173	0	7,411,434	0	22,397,690

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	FOREIGN	GRAND
	GH¢	GH¢	FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	FINANCED	TOTAL
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Statistical Service	12,380,068	0	0	0	0	0	2,343,633	0	14,723,701
Total	176,729,319	0	22,480,437	64,373,852	760,346	0	475,523,878	0	739,867,832
Ministry of Fisheries and Aquaculture Development									
Anumabo Fisheries College	0	0	1,894,819	0	0	0	0	0	1,894,819
Fisheries Scientific Survey Division	0	0	0	0	0	0	752,646	0	752,646
General Administration	41,943	0	4,658,577	0	0	0	1,593,220	0	6,293,740
General Administration and Operations	7,102,621	0	317,219	0	0	0	3,952,317	0	11,372,158
Inland and Acquaculture Management Division	0	0	0	0	0	0	487,124	0	487,124
Marine Fisheries Management Division	0	0	0	0	0	0	229,440	0	229,440
Monitoring, Control and Surveillance Division	0	0	0	0	0	0	509,615	0	509,615
National Premix Fue Secretariat	625,155	0	0	0	0	0	511,146	0	1,136,302
Office of the Minister	0	0	299,150	0	0	0	716,817	0	1,015,967
Other Governement Obligation-General Governme	0	0	0	0	0	0	2,016,360	0	2,016,360
Regional Operations Ashanti	0	0	0	0	0	0	102,796	0	102,796
Regional Operations Brong Ahafo	0	0	0	0	0	0	68,676	0	68,676
Regional Operations Central	0	0	0	0	0	0	104,300	0	104,300
Regional Operations Eastern	0	0	0	0	0	0	67,834	0	67,834
Regional Operations Greater Accra	0	0	0	0	0	0	81,103	0	81,103
Regional Operations Northern	0	0	0	0	0	0	64,761	0	64,761
Regional Operations Upper East	0	0	0	0	0	0	73,164	0	73,164
Regional Operations Upper West	0	0	0	0	0	0	67,550	0	67,550
Regional Operations Volta	0	0	0	0	0	0	64,049	0	64,049
Regional Operations Western	0	0	0	0	0	0	66,504	0	66,504
Yeji Artersnal Fisheries	0	0	0	0	0	0	28,440	0	28,440
Total	7,769,720	0	7,169,766	0	0	0	11,557,862	0	26,497,348
Ministry of Food and Agriculture (MOFA)									
Agric. Engineering Services Dept.	665,990	0	30,867,779	0	0	0	2,431,021	0	33,964,789
Animal Production Directorate	3,487,152	0	340,859	0	0	0	1,103,349	0	4,931,360
Cotton Development Authority	524,479	0	0	0	0	0	444,950	0	969,429
Crop Services Directorate	2,920,532	0	0	0	0	319,237,203	14,798,420	0	336,956,155
Directorate of Agric. Extention Services.	2,755,685	0	0	0	0	0	2,992,279	0	5,747,964
Finance and Administration	4,271,134	0	7,863,505	0	0	0	19,731,217	0	31,865,857
Ghana Irrigation Development Authority	4,737,877	0	63,148,067	0	0	0	402,745	0	68,288,689
Ghana Permanent Representative in Rome	998,637	0	0	0	0	0	200,000	0	1,198,637
Grains and Legumes Dev. Board	1,730,275	0	0	0	0	0	275,999	0	2,006,274
Human Resource Development Management	6,202,618	0	0	0	0	0	12,619,896	0	18,822,514
Monitoring & Evaluation Directorate	0	0	0	0	0	0	4,196,968	0	4,196,968
NORRIP	233,907	0	0	0	0	0	0	0	233,907
Other Governement Obligation-Contingency	0	0	8,000,000	0	0	0	0	0	8,000,000
Other Governement Obligation-General Governme	0	0	8,000,000	0	0	0	0	0	8,000,000
Other Governement Obligation-Non Road Arrears	0	0	0	0	0	64,035,232	0	0	64,035,232
Plant Protection & Regulatory Services (PPRS)	12,228,991	0	495,723	0	0	0	1,180,939	0	13,905,653
Policy Planning and Budget Directorate	0	0	409,043	0	0	0	849,942	0	1,258,985
Policy Planning Monitoring and Evaluation	1,517,356	0	0	0	0	0	0	0	1,517,356
Regional Agric Development Unit	0	0	0	0	0	0	732,323	0	732,323
Statistics Research and Information Dept	1,732,629	0	0	0	0	0	449,278	0	2,181,907
Veterinary Services Dept	0	0	590,661	0	0	0	17,616,030	0	18,206,691

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	FOREIGN	GRAND
	GH¢	GH¢	FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	FINANCED	TOTAL
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Veterinary Services Dept. (Central Administration)	22,708,265	0	0	0	0	0	2,329,303	0	25,037,567
Women in Agric. Development Department (WIAD)	676,268	0	0	0	0	0	932,198	0	1,608,466
Total	67,391,795	0	119,715,637	0	0	383,272,435	83,286,855	0	653,666,722
Ministry of Foreign Affairs and Regional Integration(MFARI)									
Africa Region Missions	105,055,049	0	0	0	0	0	0	0	105,055,049
America Region Missions	49,116,983	0	0	0	0	0	0	0	49,116,983
Europe Region Missions	110,675,966	0	0	0	0	0	0	0	110,675,966
Foreign Affairs HQ	13,354,718	0	0	44,886,652	0	0	38,162,803	0	96,404,173
Middle East and Asia Region Missions	79,673,553	0	0	0	0	0	0	0	79,673,553
Other Governement Obligation-Non Road Arrears	0	0	0	0	0	0	10,407,400	0	10,407,400
Other Governement Obligation-Subscription	0	0	0	14,743,536	0	0	975,505	0	15,719,041
Subvented Organisation	0	0	0	0	0	0	358,213	0	358,213
Total	357,876,268	0	0	59,630,188	0	0	49,903,921	0	467,410,377
Ministry of Gender, Children and Social Protection (MGCSPP)									
Department of Children	2,715,692	0	0	0	0	0	1,352,944	0	4,068,636
Department of Women	763,632	0	0	0	0	0	0	0	763,632
Dept. of Social Protection	0	0	0	0	0	0	522,236	0	522,236
Dept. of Social Welfare	24,351,391	0	0	0	0	0	0	0	24,351,391
Dept. of Social Welfare General Administration, Bu	0	0	0	115,893,773	0	0	0	0	115,893,773
Headquarters	3,395,322	39	4,750,000	167,164	1,000	214,633,232	65,717,347	0	288,664,104
National Commision of Persons with Disability Gei	524,465	0	252,008	13,165,130	0	0	58,830,297	0	72,771,901
Other Governement Obligation-DACF	0	0	0	0	0	100,000,000	0	0	100,000,000
Other Governement Obligation-General Governme	0	0	0	0	0	0	1,000,000	0	1,000,000
Other Governement Obligation-Non Road Arrears	0	0	0	0	0	0	123,700,000	0	123,700,000
Total	31,750,502	39	5,002,008	129,226,067	1,000	314,633,232	251,122,824	0	731,735,672
Ministry of Health (MoH)									
Ahmadiyya Muslim Service	0	0	0	0	0	0	99,784	0	99,784
Allied Health Professions Council	828,246	0	0	0	0	0	79,281	0	907,527
Christian Health Association of Ghana	601,785,561	0	0	0	0	0	189,802	0	601,975,363
College of Pharmacist	0	0	0	0	0	0	319,534	0	319,534
District Health Administration	600	0	0	0	0	0	81,102	0	81,702
District Hospital	1,845,549	0	0	138,843	-22,517	0	13,061,034	0	15,022,910
Food and Drugs Authority	26,366,515	0	5,343,194	0	0	0	24,221,444	0	55,931,152
Ghana Health Service	2,062,003,474	0	6,578,112	381,026	1,444,038	0	191,654,225	0	2,262,060,875
Health Facility Regulatory Agency	0	0	0	0	0	0	150,000	0	150,000
Health Headquarters	230,962,600	0	45,310,666	0	0	0	2,995,988	0	279,269,254
Medical and Dental Council	2,810,147	0	4,199	0	0	0	2,101,266	0	4,915,612
Medical Stores	1,957,329	0	167,842	443,767	0	0	89,617,157	0	92,186,095
National Health Insurance Authority	201,055,724	0	6,468,257	132,346,610	357,472	0	1,523,879,737	0	1,864,107,800
Nurses and Midwives Council	6,181,780	0	2,076,794	0	0	0	16,572,463	0	24,831,037
Office of the Chief Director	0	0	0	0	0	0	3,231,419	0	3,231,419
Office of the Minister	0	0	0	0	0	0	85,965,396	0	85,965,396
Other Governement Obligation-General Governme	0	0	5,312,200	0	0	0	3,211,817	0	8,524,017
Other Governement Obligation-Non Road Arrears	0	0	0	0	0	0	2,253,507	0	2,253,507
Pharmacy Council	2,869,264	0	424,759	0	3,003	0	7,812,388	0	11,109,414
Psychiatry Hospitals (Tertiary Health Services)	55,178,606	0	0	0	0	0	3,330,498	0	58,509,104
Psychology Council	12,538	0	0	0	0	0	179,920	0	192,458

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	FOREIGN	GRAND
			FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	FINANCED	TOTAL
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Sub District Clinics	2,949	0	0	6,000	0	0	9,648	0	18,597
Sub District Health Centres	90,220	0	0	7,175	-3,303	0	765,862	0	859,954
Sub District Polyclinics	779,518	0	53,920	48,409	72,434	0	6,748,346	0	7,702,627
Subvented Organisations	49,097,885	0	0	0	0	0	1,102,035	0	50,199,921
Teaching Hospitals	495,312,478	0	19,503,640	1,401,120	2,051,804	0	164,604,020	0	682,873,062
Traditional Medicine Practice Council	4,275,472	0	0	0	0	0	76,329	0	4,351,801
Training Institutions	98,113,873	0	18,223,838	933,382	957,131	20,486,508	127,953,733	0	266,668,466
Total	3,841,530,329	0	109,467,421	135,706,332	4,860,062	20,486,508	2,272,267,735	0	6,384,318,387
Ministry of Information									
Gen. Admin and Finance	6,300	0	1,353,718	0	0	0	17,014,899	0	18,374,917
Ghana Broadcasting Corporation (GBC)	41,017,353	0	0	0	0	0	0	0	41,017,353
Ghana News Agency	3,830,864	0	0	0	0	0	741,525	0	4,572,389
Information Services Department	20,890,295	0	245,031	0	0	0	741,404	0	21,876,730
Total	65,744,812	0	1,598,749	0	0	0	18,497,828	0	85,841,389
Ministry of Lands and Natural Resources (MLNR)									
Forestry Commission	396,462,853	2,258	8,334,299	4,755,068	3,037,564	0	133,451,392	0	546,043,433
Geological Survey Department	4,685,571	0	0	0	0	0	230,000	0	4,915,571
Headquarters	3,690,510	0	25,091,710	0	0	0	111,684,666	0	140,466,886
Lands Commission	37,427,165	0	6,810,222	0	1,048,342	0	17,546,941	0	62,832,670
Minerals Commission	48,598,637	0	0	665,638	787,883	0	36,895,337	0	86,947,495
O.A.S.L	5,849,829	0	780,679	0	0	0	4,612,209	0	11,242,717
Other Government Obligation-Contingency	0	0	0	4,987,746	0	0	1,689,176	0	6,676,922
Other Government Obligation-General Governme	109,656,606	0	0	21,648,731	0	0	0	0	131,305,337
Other Government Obligation-Other Earmarked F	0	0	0	0	0	0	98,559,894	0	98,559,894
Other Government Obligation-Subscription	0	0	0	20,092,666	0	0	0	0	20,092,666
Other Government Obligation-Tax Refund	0	0	241,361	0	0	0	83,369,400	0	83,610,761
Total	606,371,171	2,258	41,258,271	52,149,848	4,873,789	0	488,039,014	0	1,192,694,351
Ministry of Local Govt and Rural Development (MLGRD)									
Births and Death	6,535,327	0	0	0	0	0	543,626	0	7,078,953
Community Development	21,166,460	0	0	0	0	0	545,000	0	21,711,460
Department of Parks and Gardens	3,333,705	0	0	0	0	0	695,000	0	4,028,705
Finance and Administration	0	0	0	0	0	0	-1,498	0	-1,498
Gen. Admin	7,652,582	0	961,509	0	0	0	99,838,313	0	108,452,404
Local Government Service	102,706,462	0	0	0	0	0	25,527,224	0	128,233,686
Other Government Obligation-Contingency	0	0	0	0	0	0	3,747,800	0	3,747,800
Other Government Obligation-Non Road Arrears	0	0	3,000,395	0	0	0	0	0	3,000,395
Total	141,394,535	0	3,961,904	0	0	0	130,895,465	0	276,251,904
Ministry of Monitoring and Evaluation									
General Administration HQ	169,193	0	0	0	0	0	1,996,596	0	2,165,789
Total	169,193	0	0	0	0	0	1,996,596	0	2,165,789
Ministry of National Security									
Bureau of National Communication	0	0	3,053,895	18,734,814	0	0	287,585	0	22,076,294
Bureau of National Investigation	109,390,664	0	1,600,797	5,456,378	0	0	13,976,429	0	130,424,268
National Security Council Secretariat	222,082,832	0	1,264,713	120,085,797	0	0	25,782,043	0	369,215,386
Other Government Obligation-Contingency	0	0	0	30,893,949	0	0	0	0	30,893,949
Other Government Obligation-General Governme	0	0	0	23,309,107	0	0	0	0	23,309,107
Other Government Obligation-Non Road Arrears	0	0	1,803,124	0	0	0	0	0	1,803,124

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	FOREIGN	GRAND
	GH¢	GH¢	FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	FINANCED	TOTAL
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Other Government Obligation-Subscription	0	0	0	4,208,814	0	0	0	0	4,208,814
Research Department	71,308,763	0	2,000,000	14,032,807	0	0	0	0	87,341,569
Total	402,782,259	0	9,722,530	216,721,666	0	0	40,046,058	0	669,272,512
Ministry of Parliamentary Affairs									
General Administration HQ	429,855	0	0	0	0	0	1,079,401	0	1,509,256
Human Resource Management	0	0	0	0	0	0	29,906	0	29,906
Other Government Obligation-Non Road Arrears	0	0	380,202	0	0	0	0	0	380,202
Other Government Obligation-Tax Refund	0	0	0	0	0	0	32,564	0	32,564
Policy Planning, Budgeting, Monitoring and Evalua	0	0	0	0	0	0	35,850	0	35,850
Total	429,855	0	380,202	0	0	0	1,177,721	0	1,987,778
Ministry of Planning									
General Administration HQ	712,705	0	0	0	0	0	1,360,328	0	2,073,033
Other Government Obligation-General Governme	0	0	250,000	0	0	0	0	0	250,000
Policy Planning, Budgeting, Monitoring and Evalua	0	0	655,374	0	0	0	0	0	655,374
Total	712,705	0	905,374	0	0	0	1,360,328	0	2,978,407
Ministry of Railway Development									
General Administration HQ	3,304,638	0	91,823,325	0	0	0	871,049	0	95,999,012
Ghana Railway Development Authority	199,788	0	47,071	38,690	18,820	0	1,425,025	0	1,729,394
Other Government Obligation-General Governme	0	0	0	4,948,001	0	0	0	0	4,948,001
Other Government Obligation-Non Road Arrears	0	0	45,256,277	0	0	0	0	0	45,256,277
Total	3,504,425	0	137,126,672	4,986,691	18,820	0	2,296,075	0	147,932,684
Ministry of Regional Re-organisation									
General Administration HQ	0	0	12,161,523	0	10,414	0	5,309,327	0	17,481,264
Internal Audit	0	0	0	0	0	0	53,597	0	53,597
Other Government Obligation-Contingency	0	0	0	0	0	0	6,000,000	0	6,000,000
Other Government Obligation-General Governme	0	0	0	0	0	0	6,000,000	0	6,000,000
Policy Planning, Budgeting, Monitoring and Evalua	0	0	4,216,622	0	0	0	1,072,458	0	5,289,080
Total	0	0	16,378,145	0	10,414	0	18,435,382	0	34,823,941
Ministry of Roads and Highways									
Department of Feeder Roads	9,858,548	0	19,436,262	0	0	0	4,189,508	0	33,484,319
Department of Urban Roads	6,208,778	0	121,240,539	0	0	0	323,155	0	127,772,472
Ghana Highway Authority	34,485,715	0	105,674,705	0	149,464	0	1,355,719	0	141,665,604
Headquarters	4,843,547	0	9,696,428	0	0	0	3,581,035	0	18,121,010
Other Government Obligation-General Governme	0	0	0	514,300	0	0	0	0	514,300
Other Government Obligation-Non Road Arrears	0	0	84,492,885	0	0	0	0	0	84,492,885
Training Center	0	0	0	0	0	0	44,683	0	44,683
Total	55,396,588	0	340,540,819	514,300	149,464	0	9,494,100	0	406,095,272
Ministry of Sanitation and Water Resource									
Community Water and Sanitation Department	62,103,383	0	608,826,289	1,869,217	2,600,213	0	71,816,454	0	747,215,556
Environmental Health Directorate	0	0	2,688,565	0	0	0	35,148	0	2,723,713
General Administration HQ	0	0	1,300,202	0	0	0	1,854,242	0	3,154,444
Human Resource Management	0	0	163,247	0	0	0	95,833	0	259,080
Other Government Obligation-Non Road Arrears	0	0	0	0	0	0	11,628,807	0	11,628,807
Policy Planning, Budgeting, Monitoring and Evalua	0	0	200,311	0	0	0	104,900	0	305,211
School of Hygiene	0	0	412,181	0	0	0	159,969	0	572,150
Water Directorate	0	0	209,916	0	0	0	80,463	0	290,379
Water Resources Commission	348,971	0	74,549	53,601	180,653	0	1,963,347	0	2,621,121

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON FINANCIAL ASSETS	OTHER EXPENSES	SOCIAL BENEFITS	GOVERNMENT SUBSIDY	GOODS AND SERVICES	FOREIGN FINANCED	GRAND TOTAL
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Total	62,452,354	0	613,875,260	1,922,818	2,780,866	0	87,739,162	0	768,770,460
Ministry of Special Development Initiatives									
General Administration HQ	0	0	0	0	0	0	3,535,081	0	3,535,081
Human Resource Management	0	0	0	0	0	0	670,309	0	670,309
Policy Planning, Budgeting, Monitoring and Evalua	0	0	395,221,385	0	0	0	35,549,136	0	430,770,521
Total	0	0	395,221,385	0	0	0	39,754,526	0	434,975,911
Ministry of the Interior (MINT)									
Gaming Board	0	0	867,743	471,775	0	0	3,237,160	0	4,576,677
Ghana Immigration Service	199,142,311	0	20,437,909	498,454	807,769	0	16,034,596	0	236,921,039
Ghana National Fire Service	313,784,340	0	15,243,869	0	0	0	11,999,828	0	341,028,038
Ghana Police Service	3,745,041,790	0	84,021,695	196,278	0	0	170,083,262	0	3,999,343,025
Ghana Prisons Service	240,568,198	0	4,993,509	99,762	263,481	554,077	13,575,128	0	260,054,154
Ghana Refugee Board	141,013	0	0	0	0	0	793,751	0	934,764
Interior Headquarters	26,932,627	0	0	0	0	0	3,405,920	0	30,338,547
Nacortc Control Board	2,037,000	0	2,912,354	0	10,000	0	3,388,888	0	8,348,242
National Commission on Small Arms	632,060	0	123,987	0	0	0	788,532	0	1,544,580
National Disaster Management Organization	121,567,224	0	388,910	3,871,223	0	0	15,558,266	0	141,385,623
National Peace Council	2,347,786	0	0	0	0	0	1,649,768	0	3,997,555
Other Government Obligation-Contingency	0	0	0	0	0	0	15,209,498	0	15,209,498
Other Government Obligation-General Governme	0	0	0	0	0	0	13,500,000	0	13,500,000
Other Government Obligation-Non Road Arrears	0	0	2,660,430	0	0	0	89,809,325	0	92,469,755
Total	4,652,194,348	0	131,650,406	5,137,491	1,081,250	554,077	359,033,923	0	5,149,651,496
Ministry of Tourism, Culture and Creative Arts									
Bureau of Ghana Language	817,634	0	289,408	0	0	0	764,420	0	1,871,461
Centre for National Culture	0	0	0	0	0	0	66,394	0	66,394
Finance and Administration	2,053,260	0	3,214,274	0	0	0	4,997,525	0	10,265,059
Ghana Tourist Board	8,120,554	0	287,733	0	140,466	0	6,336,228	0	14,884,980
Headquarters	17,631,616	0	213,145	0	0	0	228,948	0	18,073,710
HOTCATT	35,088	0	0	0	0	0	160,909	0	195,997
Other Government Obligation-Contingency	0	0	0	0	0	0	13,938,944	0	13,938,944
Other Government Obligation-General Governme	0	0	0	17,000,000	0	0	1,700,000	0	18,700,000
Other Government Obligation-Subscription	0	0	749,154	999,582	0	0	6,050,435	0	7,799,172
Subvented Agencies	8,968,025	0	507,015	19,151	38,315	0	4,483,269	0	14,015,776
Total	37,626,177	0	5,260,728	18,018,733	178,781	0	38,727,073	0	99,811,493
Ministry of Trade and Industry (MoTI)									
CEDECOM	1,328,173	0	0	0	2,000	0	96,696	0	1,426,869
Foreign Missions	16,800,000	0	0	0	0	0	0	0	16,800,000
Gen. Admin	9,539,265	0	85,784,444	580,844	113,937	0	11,117,110	0	107,135,601
Ghana Export Promotion Authority	2,389,017	0	0	0	0	0	160,530	0	2,549,547
Ghana Freezone Board	11,980,298	1,596,057	3,499,070	603,793	298,952	0	19,491,129	0	37,469,297
Ghana Standards Board	8,432,363	0	1,212,440	28,383	0	0	4,530,908	0	14,204,094
GRATIS	5,206,727	0	0	0	0	0	255,145	0	5,461,872
Industrial Development Division	359,310	0	0	0	0	0	4,067,658	0	4,426,968
NBSSI	8,292,809	0	30,083	0	70,971	0	590,343	0	8,984,206
Other Government Obligation-Contingency	0	0	2,000,000	0	0	0	0	0	2,000,000
Other Government Obligation-General Governme	2,828,527	0	0	0	0	0	0	0	2,828,527
PPME	0	0	0	0	0	0	5,384,519	0	5,384,519

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON FINANCIAL ASSETS	OTHER EXPENSES	SOCIAL BENEFITS	GOVERNMENT SUBSIDY	GOODS AND SERVICES	FOREIGN FINANCED	GRAND TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MDAs									
Regional Trade Offices	1,539,076	0	0	0	0	0	382,843	0	1,921,919
Trade Development Division	0	0	0	0	0	0	180,724	0	180,724
Total	68,695,564	1,596,057	92,526,037	1,213,020	485,860	0	46,257,604	0	210,774,141
Ministry of Transport (MRT)									
Headquarters	17,250	0	4,087,284	0	0	0	13,361,164	0	17,465,697
Driver and Vehicle Licensing Authority	29,847,943	9,914,520	31,581,457	0	1,595,368	0	52,365,667	0	125,304,955
Ghana Railway Development Authority	0	0	0	0	0	0	-3,675,000	0	-3,675,000
Government Technical Training Centret	561,621	0	0	0	0	0	122,995	0	684,617
National Road Safety Commission	1,808,667	0	-12,000	159,045	0	0	8,410,930	0	10,366,642
Regional Maritime University	0	0	5,307,754	0	0	0	0	0	5,307,754
Total	32,235,481	9,914,520	40,964,495	159,045	1,595,368	0	70,585,756	0	155,454,666
Ministry of Works and Housing (MWRWH)									
Architect Registration Council	482,563	0	48,396	13,651	30,947	0	563,338	0	1,138,896
Community Water & Sanitation Agency	6,179,384	0	0	0	0	0	0	0	6,179,384
Department of Rural Housing	1,006,373	0	22,815	0	0	0	94,033	0	1,123,220
Engineers Council	0	0	0	0	0	0	27,134	0	27,134
Gen. Admin (GA)	3,245,024	0	1,564,354	0	37,616	0	4,024,714	0	8,871,708
Housing	0	0	14,979,119	0	0	0	0	0	14,979,119
Hydrological Services Department	1,637,731	0	135,010,612	48,189	0	0	1,703,270	0	138,399,802
Other Government Obligation-Non Road Arrears	0	0	45,144,366	0	0	0	0	0	45,144,366
Policy Planning, Budgeting, Monitoring and Evalua	0	0	0	0	0	0	176,854	0	176,854
Public Servants Housing Loan Scheme Board	0	0	1,078,880	0	0	0	119,576	0	1,198,456
Public Works Department	7,216,120	0	1,461,396	0	0	0	295,225	0	8,972,740
Rent Control Department	2,851,468	0	420,455	0	0	0	20,166	0	3,292,089
Total	22,618,663	0	199,730,393	61,840	68,563	0	7,024,310	0	229,503,768
Ministry of Youth and Sports (MoYS)									
Headquarters	2,256,362	0	46,957,197	330,400	1,150	0	44,226,583	0	93,771,693
National Sports Authority	38,680	0	0	10,429	0	0	755,576	0	804,685
Total	2,295,042	0	46,957,197	340,829	1,150	0	44,982,159	0	94,576,378
National Commission for Civic Education (NCCE)									
Gen. Admin HQ	38,620,813	0	214,687	0	10,422	0	8,354,468	0	47,200,389
Total	38,620,813	0	214,687	0	10,422	0	8,354,468	0	47,200,389
National Development Planning Commission (NDPC)									
Headquarters	2,434,415	0	362,562	0	15,000	0	4,373,047	0	7,185,024
Other Government Obligation-Contingency	0	0	240,959	0	0	0	0	0	240,959
Total	2,434,415	0	603,521	0	15,000	0	4,373,047	0	7,425,983
National Media Commission									
Gen. Admin	1,965,370	0	0	0	0	0	619,439	0	2,584,810
Human Resource Management	318,715	0	0	0	0	0	0	0	318,715
Other Government Obligation-General Governme	938,436	0	0	0	0	0	0	0	938,436
Total	3,222,521	0	0	0	0	0	619,439	0	3,841,960
National Labour Commission (NLC)									
Headquarters	1,083,031	0	934,016	45,131	60,788	0	1,440,101	0	3,563,067
General Administration HQ	966,515	0	0	0	0	0	42,399	0	1,008,914
Other Government Obligation-Non Road Arrears	69,845	0	0	0	0	0	0	0	69,845
Total	2,119,390	0	934,016	45,131	60,788	0	1,482,500	0	4,641,825
Office of Government Machinery (OGM)									

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	FOREIGN	GRAND
	GH¢	GH¢	FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	FINANCED	TOTAL
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Commissions and Councils	8,806,512	0	0	0	0	0	1,757,786	0	10,564,297
Ghana AIDS Commision	1,834,928	0	0	0	0	0	6,043,248	0	7,878,176
Ghana Investment Promotion Centre (GIPC)	13,967,913	0	2,339,321	3,242,498	376,460	0	20,723,750	0	40,649,942
Internal Audit Agency	3,216,892	0	0	0	0	0	664,681	0	3,881,573
Management Services	0	0	0	0	0	0	190,901,103	0	190,901,103
Microfinance and Small Loans Centre (MASLOC)	2,703,841	0	0	0	0	0	96,359,948	0	99,063,790
National Identification Authority (NIA)	2,538,218	0	0	0	0	0	254,518,945	0	257,057,163
National Population Council	1,775,473	0	0	0	0	0	590,129	0	2,365,603
Office of the Administrator	428,949	0	0	0	0	0	357,653	0	786,602
Office of the Minister for Monitoring and Evaluation	386,549	0	0	0	0	0	0	0	386,549
Office of the Minister for Regional Re-organization	0	0	0	0	0	0	3,100	0	3,100
Office of the National Security	122,520,000	0	0	0	0	0	0	0	122,520,000
Office of the President	93,456,023	0	50,227,727	0	0	0	393,256,865	0	536,940,615
Office of the Senior Minister	207,763	0	0	0	0	0	1,968,052	0	2,175,815
Other Government Obligation-Contingency	0	0	10,600,990	214,400	0	0	5,126,341	0	15,941,731
Other Government Obligation-General Governme	3,021,670	0	2,006,054	0	0	0	30,035,642	0	35,063,366
Other Government Obligation-Non Road Arrears	0	0	10,075,658	0	0	0	0	0	10,075,658
Scholarship Secretariat	1,493,538	0	0	1,421,327,176	0	0	423,638	0	1,423,244,352
Special Development Initiative	4,946,178	0	0	848,448,150	0	0	0	0	853,394,328
Total	261,304,446	0	75,249,750	2,273,232,223	376,460	0	1,002,730,881	0	3,612,893,761
Office Of Head of Civil Service (OHCS)									
Carreer, Management Directorate	4,113,036	0	0	0	0	0	3,947,150	0	8,060,185
Civil Service Training Centre	0	0	21,920	0	0	0	72,619	0	94,539
Finance and Administration	11,340,399	0	1,255,953	0	3,060	0	2,562,421	0	15,161,833
Institute of Technical Supervision	0	0	0	0	0	0	402,717	0	402,717
Other Government Obligation-Non Road Arrears	0	0	0	0	0	0	599,299	0	599,299
Other Government Obligation-Subscription	0	0	0	203,229	0	0	0	0	203,229
Planning, Budgeting, Monitoring & Evaluation	26,252	0	0	0	0	0	150,349	0	176,601
Procurement & Supply Chain Management Dpt	0	0	0	0	0	0	123,034	0	123,034
Recruitment, Training & Development Directorate	0	0	0	0	0	0	190,860	0	190,860
Research, Statistics & Information Management Di	0	0	0	0	0	0	54,578	0	54,578
Total	15,479,686	0	1,277,873	203,229	3,060	0	8,103,027	0	25,066,874
Office of The Attorney General and Ministry of Justice									
Attorney General's Department	44,024,853	0	884,940	0	0	0	1,347,548	0	46,257,341
Council for Law Reporting	2,214,342	0	40,850	0	3,101	0	271,074	0	2,529,366
Economic and Organised Crime Office	20,294,378	0	229,738	0	12,000	0	942,017	0	21,478,133
Gen. Admin and Finance	1,417,683	0	1,127,785	0	0	0	2,038,159	0	4,583,626
General Legal Council	4,284,626	0	404,757	118,784	200,132	0	1,775,225	0	6,783,525
Law Reform Commission	777,246	0	31,806	0	0	0	263,610	0	1,072,662
Legal Aid Scheme	6,677,867	0	37,523	0	0	0	486,557	0	7,201,947
Other Government Obligation-General Governme	0	0	0	4,616	0	0	500,000	0	504,616
Registrar General's Dep't	7,405,772	0	2,231,851	2,688	1,752	0	14,812,563	0	24,454,625
Total	87,096,767	0	4,989,250	126,088	216,985	0	22,436,752	0	114,865,841
Office of The Special Prosecutor									
Headquarters	0	0	0	62,579,868	0	0	3,100,200	0	65,680,068
Total	0	0	0	62,579,868	0	0	3,100,200	0	65,680,068
Other Government Obligation (OGO)									

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON FINANCIAL ASSETS	OTHER EXPENSES	SOCIAL BENEFITS	GOVERNMENT SUBSIDY	GOODS AND SERVICES	FOREIGN FINANCED	GRAND TOTAL
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Debt Management	0	21,401,381,971	0	0	0	0	2,868,189,205	6,250,253,404	30,519,824,580
Pensions	1,034,485,394	0	0	0	0	0	0	0	1,034,485,394
Social Security	1,619,565,492	0	0	0	0	0	0	0	1,619,565,492
Total	2,654,050,885	21,401,381,971	0	0	0	0	2,901,876,053	6,250,253,404	33,173,875,465
Parliament of Ghana									
Finance and Administration	0	0	0	0	0	0	115,055,334	0	115,055,334
General Operations	203,133,723	0	94,414,530	0	0	0	0	0	297,548,253
Total	203,133,723	0	94,414,530	0	0	0	115,055,334	0	412,603,587
Public Services Commission									
Office of the Executive Secretary	3,786,496	0	535,856	0	0	0	1,591,915	0	5,914,268
Other Government Obligation-Contingency	0	0	312,000	0	0	0	0	0	312,000
Total	3,786,496	0	847,856	0	0	0	1,591,915	0	6,226,268
Virtual Ministries for Centralised Transactions									
Donor Funds	0	0	140,287	1,727,915	0	0	53,339,020	0	55,207,221
Gratuties	246,573,485	0	0	0	0	0	0	0	246,573,485
Statutory Fund	23,241,360	0	2,291,939,650	4,012,167,426	454,440	8,967,040	150,401,846	0	6,487,171,761
Total	269,810,260	0	2,292,079,936	4,013,895,341	454,440	8,967,040	203,718,146	0	6,788,925,164
Grand Total	28,744,102,627	21,413,872,276	5,517,223,082	7,108,776,346	83,964,080	1,070,878,990	10,927,441,657	6,250,253,404	81,116,512,462

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	GRAND TOTAL
			FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ablekuma Central Municipal Assembly_AbCMA	763,710	0	186,027	230,300	600	0	2,415,272	3,595,910
Ablekuma North Municipal Assembly	661,259	0	497,884	66,359	100	0	821,188	2,046,790
Ablekuma West Municipal Assembly	1,403,752	0	1,222,447	113,107	0	0	3,993,980	6,733,285
Abuakwa North Municipal Assembly	1,488,077	0	98,892	19,040	400	0	229,966	1,836,374
Abuakwa South Municipal Assembly	2,388,979	0	1,930,040	31,200	0	0	1,503,599	5,853,818
Abura /Asebu/Kwamankese District Assembly	1,999,784	0	1,501,968	489,593	0	0	1,311,751	5,303,096
Accra Metropolitan Assembly	160,984,648	0	0	3,732,696	214,608	0	9,914,893	174,846,844
Achiase District Assembly_AcDA	15,717	0	1,140,201	45,826	24,000	3,000	941,823	2,170,567
Ada East District Assembly	2,488,606	0	2,242,697	387,135	0	0	1,132,497	6,250,935
Ada West District Assembly	612,302	0	0	0	0	0	0	612,302
Adaklu District Assembly	1,155,167	0	1,398,563	63,924	0	0	1,136,994	3,754,648
Adansi Asokwa District Assembly	441,122	0	1,124,189	426,364	16,212	0	1,258,389	3,266,277
Adansi North District Assembly	1,541,681	0	1,302,323	258,930	75,800	0	1,407,010	4,585,743
Adansi South District Assembly	1,693,294	0	1,313,844	242,095	3,247	0	1,482,660	4,735,141
Adenta Municipal Assembly	5,248,427	0	5,436,832	643,530	0	0	7,903,422	19,232,211
Afadzato South District Assembly	1,037,279	0	1,394,613	222,525	41,675	0	1,249,939	3,946,032
Afigya Kwabre North District Assembly	2,308,966	0	1,320,967	234,757	0	3,676	1,034,831	4,903,197
Afigya Kwabre South District Assembly	2,128,548	0	998,411	337,870	0	0	2,198,089	5,662,919
Agona East District Assembly	1,536,612	0	1,254,199	121,287	114,592	0	1,386,972	4,413,661
Agona West Municipal Assembly	146,918	0	1,792,404	158,773	0	0	2,205,082	4,303,178
Agortime Ziope District Assembly	1,294,310	0	866,652	33,150	0	0	1,336,938	3,531,049
Ahafo Ano North Municipal Assembly	1,495,937	0	1,013,685	205,381	8,000	17,280	956,933	3,697,217
Ahafo Ano South East Municipal Assembly	750	0	1,640,311	124,558	3,866	0	619,926	2,389,411
Ahafo Ano South West District Assembly	2,227,163	0	1,865,762	41,108	3,457	36,560	998,814	5,172,865
Ahanta West Municipal Assembly	2,141,733	0	1,073,230	473,095	1,970	0	3,371,610	7,061,638
Ajumako/Enyan/Esiam District Assembly	1,726,284	0	321,382	133,034	0	0	188,163	2,368,862
Akatsi North District Assembly	1,011,090	0	7,000	9,200	4,550	0	88,641	1,120,481
Akatsi South District Assembly	1,431,319	0	1,224,881	203,638	74,500	0	1,995,066	4,929,405
Akrofuom District Assembly	628,594	0	1,302,065	81,291	0	5,444	1,074,779	3,092,174
Akuapem South District Assembly	1,970,410	0	104,225	52,450	0	0	427,538	2,554,623
Akuapim North Municipal Assembly	3,167,231	0	1,182,964	489,675	4,937	0	2,311,151	7,155,958
Akyemansa District Assembly	1,342,054	0	553,204	35,210	500	0	821,691	2,752,659
Amansie Central District Assembly	3,063,368	0	957,345	414,410	0	0	1,357,839	5,792,962
Amansie South District Assembly	691,646	0	2,517,778	149,484	400	9,650	2,534,269	5,903,227

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	GRAND TOTAL
			FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Amansie West District Assembly	1,593,075	0	1,851,798	231,249	101,125	1,860	3,003,935	6,783,041
Amenfi Central District Assembly	734,253	0	1,254,538	460,840	0	0	1,202,040	3,651,670
Anloga District Assembly_AnDA	105,634	0	724,390	80,124	0	0	379,371	1,289,519
Aowin Municipal Assembly	1,322,325	0	1,378,487	704,241	53,865	0	1,080,780	4,539,698
Asante Akim Central Municipal Assembly	2,311,560	0	1,127,659	188,001	0	0	2,167,930	5,795,150
Asante Akim North District Assembly	1,465,780	0	336,297	276,538	0	0	2,941,373	5,019,988
Asante Akim South Municipal Assembly	2,796,153	0	804,719	593,942	52,570	0	1,423,688	5,671,073
Asene-Manso-Akroso District Assembly	937,956	0	34,072	12,880	1,900	0	185,990	1,172,798
Ashaiman Municipal Assembly	2,916,249	0	791,792	0	0	0	253,798	3,961,839
Asikuma-Odoben-Brakwa-Breman District Assembly	1,608,243	0	419,729	37,950	0	0	635,256	2,701,178
Asokore Mampong Municipal Assembly	2,607,691	0	7,862,375	539,572	12,980	0	1,588,354	12,610,971
Asokwa Municipal Assembly	1,641,377	0	1,990,816	5,604,102	0	0	4,141,202	13,377,498
Assin Fosu Municipal Assembly	2,245,403	0	1,021,124	0	0	0	1,325,184	4,591,711
Assin North District Assembly	430,873	0	17,415	0	0	0	14,400	462,688
Assin South District Assembly	1,178,002	0	0	0	0	0	179,448	1,357,450
Asunafo North Municipal Assembly	2,422,547	0	0	110,070	0	0	102,489	2,635,106
Asunafo South District Assembly	1,474,703	0	298,442	59,720	0	0	4,968,323	6,801,189
Asuogyaman District Assembly	1,827,997	0	0	0	0	0	0	1,827,997
Asutifi North District Assembly	1,826,244	0	3,030,246	350,906	0	0	3,094,453	8,301,849
Asutifi South District Assembly	1,201,343	0	0	0	0	0	312	1,201,655
Atebubu Amantin Municipal Assembly	1,684,366	0	2,011,700	259,953	16,120	5,350	2,226,359	6,203,848
Atiwa East District Assembly	680,371	0	0	0	0	0	712,241	1,392,612
Atiwa West District Assembly	2,030,421	0	120,000	0	0	0	280,047	2,430,468
Atwima Kwanwoma District Assembly	7,373	0	1,404,559	490,653	0	0	2,497,805	4,400,389
Atwima Mponua District Assembly	1,189,445	0	2,691,557	314,963	28,516	54,400	890,089	5,168,970
Atwima Nwabiagya Municipal Assembly	2,520,783	0	1,752,681	278,690	0	0	878,868	5,431,022
Atwima Nwabiagya North District Assembly	549,045	0	0	0	0	0	0	549,045
Awutu Senya District Assembly	1,820,889	0	1,478,449	876,310	0	0	923,480	5,099,128
Awutu Senya East Municipal Assembly	2,482,117	0	0	0	0	0	0	2,482,117
Ayawaso Central Municipal Assembly_ACMA	612,164	0	720,827	107,910	500	0	2,542,206	3,983,607
Ayawaso East Municipal Assembly	1,193,041	0	2,020,586	148,657	6,250	0	3,849,097	7,217,631
Ayawaso North Municipal Assembly	1,278,418	0	2,765,929	280,009	0	0	2,448,734	6,773,091
Ayawaso West Municipal Assembly	922,424	0	0	204,069	1,286	0	1,296,455	2,424,234
Ayensuano District Assembly	1,757,427	0	215,685	107,548	0	0	172,271	2,252,931

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	GRAND TOTAL
			FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Banda District Assembly	2,353,599	0	854,704	85,740	0	0	2,525,981	5,820,023
Bawku Municipal Assembly	2,521,542	0	1,651,640	359,227	54,500	111,698	2,056,887	6,755,493
Bawku West District Assembly	1,586,030	0	1,196,033	528,416	0	0	1,498,376	4,808,856
Bekwai Municipal Assembly	1,976,072	0	1,305,478	322,359	1,567	0	1,947,677	5,553,152
Berekum East Municipal Assembly	3,140,853	0	1,689,143	145,053	0	0	1,733,113	6,708,162
Berekum West District Assembly	893,628	0	465,229	132,846	0	0	819,048	2,310,751
Bia East District Assembly	1,894,777	0	1,455,482	39,790	55,635	0	2,372,641	5,818,325
Bia West District Assembly	1,146,590	0	1,007,284	310,842	3,590	0	1,451,210	3,919,516
Biakoye District Assembly	1,022,863	0	0	0	0	0	0	1,022,863
Bibiani/Anhwiaso/Bekwai Municipal Assembly	2,655,242	0	1,004,968	1,382,726	186	0	3,410,665	8,453,787
Binduri District Assembly	926,532	0	934,486	490,204	2,000	0	2,000,052	4,353,274
Birim North District Assembly	1,867,778	0	2,497,600	101,023	14,645	0	843,763	5,324,809
Birim South District Assembly	1,286,808	0	1,116,248	25,536	132,847	0	2,010,459	4,571,899
Birim Central Municipal Assembly	2,549,713	0	-26,771	30,960	0	0	132,372	2,686,273
Bodi District Assembly	670,588	0	741,915	293,215	0	0	1,747,403	3,453,120
Bole District Assembly	1,358,737	0	1,611,885	177,665	0	0	2,110,473	5,258,761
Bolgatanga East District Assembly	911,024	0	321,216	58,169	0	0	1,012,151	2,302,561
Bolgatanga Municipal Assembly	5,413,495	0	808,539	519,610	0	0	2,004,594	8,746,238
Bongo District Assembly	1,947,606	0	1,321,284	88,369	0	0	1,821,976	5,179,235
Bosome Freho District Assembly	-269,348	0	0	36,792	2,601	0	82,757	-147,199
Bosomtwe District Assembly	1,833,711	0	0	0	0	0	0	1,833,711
Builsa North District Assembly	1,509,200	0	11,331	654,572	0	0	1,381,782	3,556,885
Builsa South District Assembly	930,524	0	493,021	141,722	0	0	2,074,191	3,639,458
Bunkpurugu Nakpanduri District Assembly	774,225	0	62,472	0	0	0	37,949	874,645
Cape Coast Metropolitan Assembly	5,182,984	0	0	0	0	0	0	5,182,984
Central Gonja District Assembly	1,497,369	0	0	21,600	0	0	262,488	1,781,457
Central Tongu District Assembly	1,110,650	0	1,686,264	222,540	0	0	2,031,164	5,050,618
Chereponi District Assembly	939,797	0	653,531	877,332	0	0	1,504,960	3,975,620
Dafiama Bussie Issa District Assembly	986,965	0	1,459,566	293,896	1,000	0	971,183	3,712,611
Denkyemba District Assembly	1,418,683	0	2,451,960	831,796	0	0	1,685,880	6,388,318
Dormaa Central Municipal	2,328,129	0	2,999,260	164,061	0	0	1,486,447	6,977,897
Dormaa East District Assembly	1,412,865	0	888,455	385,530	23,986	0	1,623,566	4,334,401
Dormaa West District Assembly	991,747	0	1,222,229	339,383	0	0	1,095,777	3,649,136
East Gonja Municipal Assembly	1,923,660	0	396,991	300	0	0	17,940	2,338,890

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	GRAND TOTAL
			FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
East Mamprusi Municipal Assembly	1,644,507	0	1,355,066	1,483,310	0	0	1,345,659	5,828,542
Effia Kwesimintsim Municipal Assembly	1,699,611	0	1,860,746	844,059	8,685	0	3,708,731	8,121,833
Effutu Municipal Assembly	2,567,061	0	705,423	0	0	0	982,285	4,254,769
Ejisu Municipal Assembly	6,106,832	0	0	0	0	0	0	6,106,832
Ejura Sekyredumasi Municipal Assembly	2,088,198	0	834,775	398,693	0	0	1,353,984	4,675,649
Ekumfi District Assembly	1,130,471	0	1,304,703	484,496	8,000	0	1,333,994	4,261,665
Ellembele District Assembly	1,174,032	0	0	0	0	0	0	1,174,032
Fanteakwa North District Assembly	2,180,888	0	-200	0	0	0	14,122	2,194,810
Fanteakwa South District Assembly	696,553	0	74,557	776,954	6,700	54,630	1,899,928	3,509,321
Ga Central Municipal Assembly	2,678,348	0	2,960,087	632,261	210,884	0	2,929,559	9,411,140
Ga East Municipal Assembly	2,600,903	0	173,816	363,493	0	0	404,708	3,542,919
Ga North Municipal Assembly	964,352	0	1,503,488	127,278	19,308	0	2,788,486	5,402,912
Ga South Municipal Assembly	56,442	0	181,003	0	0	0	132,012	369,457
Ga West Municipal Assembly	4,493,900	0	2,065,912	357,344	1,705	0	2,975,002	9,893,863
Garu District Assembly	1,452,051	0	1,116,813	339,141	0	0	957,193	3,865,199
Gomoa Central District Assembly	2,130,230	0	78,160	2,500	0	0	80,468	2,291,358
Gomoa East District Assembly	358,447	0	975,871	306,109	87,100	0	2,614,922	4,342,449
Gomoa West District Assembly	1,604,689	0	1,474,369	463,628	0	0	2,046,012	5,588,697
Gushiegu Municipal Assembly	1,070,311	0	1,463,275	1,069,477	8,609	0	2,183,483	5,795,155
Ho Municipal Assembly	6,629,815	0	4,215,752	33,467	8,260	0	1,851,588	12,738,882
Ho West District Assembly	1,367,594	0	0	0	0	0	0	1,367,594
Hohoe Municipal Assembly	2,000,696	0	6,531,331	138,066	0	0	2,744,202	11,414,295
Jaman North District Assembly	1,606,599	0	961,922	297,333	0	0	865,015	3,730,869
Jaman South Municipal Assembly	2,267,898	0	1,046,187	380,408	2,950	0	2,619,770	6,317,213
Jasikan District Assembly	1,046,590	0	395,957	363,625	26,226	0	943,023	2,775,420
Jirapa Municipal Assembly	1,216,154	0	1,930,318	118,845	0	0	1,974,656	5,239,973
Jomoro Municipal Assembly	1,169,676	0	96,060	12,630	36,632	0	158,937	1,473,935
Juaben Municipal Assembly	870,996	0	1,051,623	98,818	0	0	1,667,213	3,688,650
Juaboso District Assembly	1,161,008	0	24,170	15,000	0	0	324,817	1,524,994
Kajebi District Assembly	1,227,403	0	0	4,000	0	0	75,176	1,306,579
Karaga District Assembly	1,196,449	0	1,008,950	145,611	0	7,200	2,757,495	5,115,706
Kassena Nankana East Municipal Assembly	2,652,435	0	2,412,817	25,435	0	0	1,198,943	6,289,630
Kassena Nankana West District Assembly	1,372,185	0	0	0	0	0	0	1,372,185
Keta Municipal Assembly	1,421,997	0	308,538	8,200	0	0	312,878	2,051,613

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	GRAND TOTAL
			FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ketu North Municipal Assembly	1,451,381	0	1,625,848	252,669	10,786	5,000	1,653,627	4,999,311
Ketu South Municipal Assembly	1,975,073	0	57,000	243,100	0	0	1,591,895	3,867,067
Kintampo North Municipal Assembly	2,355,459	0	1,403,855	397,998	950	0	2,161,994	6,320,256
Kintampo South District Assembly	1,601,084	0	236,392	105,605	0	0	1,122,019	3,065,099
Komenda-Edina-Eguafo-Abirim Municipal Assembly	2,147,245	0	214,738	3,200	0	0	1,578,162	3,943,345
Kpandai District Assembly	2,024,939	0	1,178,508	137,912	6,000	17,300	2,587,943	5,952,602
Kpando Municipal Assembly	1,510,700	0	1,128,486	328,563	18,448	0	2,102,301	5,088,497
Kpone Katamanso Municipal Assembly	2,501,962	0	0	5,500	0	0	29,660	2,537,122
Krachi East Municipal Assembly	1,450,413	0	997,062	81,643	2,000	15,760	1,271,443	3,818,321
Krachi Nchumuru District Assembly	932,852	0	997,271	381,365	100	0	1,080,058	3,391,645
Krachi West District Assembly	918,351	0	744,852	557,977	5,100	0	1,583,211	3,809,491
Krowor Municipal Assembly	1,910,609	0	190,621	151,624	0	0	432,332	2,685,186
Kumasi Metropolitan Assembly	29,742,105	0	-25,040,183	4,045,076	0	0	18,477,849	27,224,846
Kumbungu District Assembly	1,811,220	0	790,574	567,493	255,543	0	1,951,731	5,376,560
Kwabre East Municipal Assembly	2,649,451	0	1,591,503	353,484	2,618	0	2,377,817	6,974,872
Kwadaso Municipal Assembly	1,497,575	0	1,739,115	414,226	0	0	3,606,994	7,257,911
Kwaebibirem Municipal Assembly	1,527,678	0	-3,000	0	2,070	0	79,952	1,606,700
Kwahu Afram Plains North District Assembly	48,103	0	1,637,147	92,772	10,290	0	1,800,100	3,588,411
Kwahu Afram Plains South District Assembly	883,772	0	567,021	12,050	0	0	555,443	2,018,286
Kwahu East District Assembly	1,337,352	0	720,774	235,520	500	0	989,669	3,283,815
Kwahu South District Assembly	2,780,425	0	1,791,654	217,306	900	232,993	984,078	6,007,356
Kwahu West Municipal Assembly	2,851,028	0	1,075,406	708,788	200	0	3,768,136	8,403,559
La Dade-Kotopon Municipal Assembly	3,752,610	0	2,678,763	354,624	19,101	0	2,001,041	8,806,138
Lambusie Karni District Assembly	890,737	0	1,560,184	657,884	0	0	1,799,452	4,908,257
La-Nkwantanang Municipal Assembly	3,096,531	0	0	0	0	0	0	3,096,531
Lawra Municipal Assembly	1,189,499	0	561,134	75,038	0	0	2,063,737	3,889,409
Ledzokuku Municipal Assembly	4,438,469	0	2,271,362	665,440	181,628	0	2,194,911	9,751,809
Lower Manya Krobo Municipal Assembly	2,338,623	0	848,802	564,013	0	0	1,480,215	5,231,654
Mampong Municipal Assembly	2,537,173	0	1,182,454	424,352	0	16,994	2,403,387	6,564,359
Mamprugu Moagduri District Assembly	913,995	0	565,283	110,600	31,100	0	2,260,260	3,881,238
Mfantseman Municipal Assembly	1,635,678	0	239,246	90,742	16,105	0	737,825	2,719,596
Mion District Assembly	1,439,805	0	1,897,500	220,011	300	0	1,879,841	5,437,458
Mpohor District Assembly	892,187	0	1,453,859	215,879	1,690	0	2,066,372	4,629,987
Nabdam District Assembly	1,123,374	0	0	0	0	0	0	1,123,374

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	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	GRAND TOTAL
			FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Nadowli Kaleo District Assembly	1,721,837	0	869,555	67,250	6,000	0	1,906,875	4,571,518
Nandom District Assembly	879,005	0	1,448,106	617,293	9,654	0	1,345,133	4,299,191
Nantom District Assembly	567,875	0	930,176	516,548	0	0	1,030,285	3,044,883
Nanumba North Municipal Assembly	1,551,649	0	1,491,300	581,462	31,900	0	1,855,931	5,512,242
Nanumba South District Assembly	858,693	0	2,441,007	906,170	1,100	0	1,813,862	6,020,833
New Juaben North Municipal Assembly	1,268,086	0	248,357	29,809	0	0	433,630	1,979,882
New Juaben South Municipal Assembly	8,804,480	0	2,547,590	1,155,533	45,578	0	5,960,474	18,513,654
Ningo-Prampram District Assembly	3,204,169	0	1,483,718	212,131	270,905	0	2,522,832	7,693,755
Nkoranza North District Assembly	1,444,651	0	0	33,232	0	0	4,238,715	5,716,599
Nkoranza South Municipal Assembly	2,635,814	0	1,189,724	57,154	350	0	1,927,101	5,810,143
Nkwanta North District Assembly	1,118,277	0	986,476	619,955	0	0	1,909,391	4,634,099
Nkwanta South Municipal Assembly	1,010,399	0	440,012	54,049	436	0	337,719	1,842,616
North Dayi District Assembly	870,228	0	80,000	10,320	0	0	58,531	1,019,079
North East Gonja District Assembly_NEGDA	9,994	0	1,098,394	131,890	0	0	997,383	2,237,661
North Tongu District Assembly	1,710,498	0	1,515,351	543,665	120,533	0	748,525	4,638,572
Nsawam Adoagyiri Municipal Assembly	3,785,762	0	1,341,863	1,350,801	0	37,428	4,778,548	11,294,402
Nzema East Municipal Assembly	1,737,491	0	782,685	84,411	130,740	0	760,020	3,495,347
Obuasi East District Assembly	735,787	0	370,750	25,966	0	19,917	337,051	1,489,470
Obuasi Municipal Assembly	3,046,526	0	1,029,241	299,668	0	0	2,672,100	7,047,534
Offinso Municipal Assembly	3,644,654	0	292,412	124,901	150	0	2,845,708	6,907,825
Offinso North District Assembly	1,547,609	0	1,988,834	128,455	0	0	1,349,442	5,014,340
Oforikrom Municipal Assembly	1,803,905	0	2,617,072	745,094	23,103	0	2,091,949	7,281,123
Okaikwei North Municipal Assembly	1,488,906	0	170,139	68,040	0	0	326,103	2,053,188
Okere District Assembly	1,123,372	0	43,027	135,032	0	0	523,807	1,825,238
Old Tafo Municipal Assembly	1,369,154	0	2,209,136	589,762	2,700	71,532	2,519,275	6,761,558
Prestea-Huni Valley Municipal Assembly	1,699,683	0	3,549,006	619,367	0	0	4,082,307	9,950,363
Pru East District Assembly	1,222,605	0	1,536,943	434,107	2,300	0	1,265,686	4,461,642
Pru West District Assembly	657,982	0	1,221,161	391,905	9,500	0	570,307	2,850,856
Pusiga District Assembly	1,166,381	0	891,714	431,147	43,200	0	1,614,747	4,147,190
Saboba District Assembly	856,426	0	870,495	1,032,698	0	0	1,508,520	4,268,140
Sagnerigu Municipal Assembly	2,745,476	0	0	0	0	0	0	2,745,476
Savelugu Municipal Assembly	2,665,947	0	0	0	0	0	0	2,665,947
Sawla/Tuna/Kalba District Assembly	1,197,458	0	1,313,339	366,452	0	0	1,473,677	4,350,926
Sefwi Akontombra District Assembly	1,922,689	0	780,807	317,286	5,500	0	1,864,058	4,890,340

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON	OTHER	SOCIAL	GOVERNMENT	GOODS AND	GRAND TOTAL
			FINANCIAL ASSETS	EXPENSES	BENEFITS	SUBSIDY	SEVICES	
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Sefwi Wiawso Municipal Assembly	1,798,795	0	1,555,370	223,179	29,429	0	3,016,975	6,623,748
Sekondi Takoradi Metropolitan Assembly	10,202,824	0	633,268	303,236	99,811	0	5,882,464	17,121,603
Sekyere Afram Plains District Assembly	763,130	0	0	0	0	0	0	763,130
Sekyere Central District Assembly	1,696,843	0	1,024,099	123,315	26,367	0	2,223,251	5,093,874
Sekyere East District Assembly	2,029,871	0	740,348	447,583	5,591	0	2,438,297	5,661,691
Sekyere Kumawu District Assembly	1,480,322	0	836,103	362,719	3,862	0	1,153,132	3,836,138
Sekyere South District Assembly	2,509,803	30,961,887	22,320	136,599	0	0	1,425,715	35,056,324
Sene East District Assembly	1,118,194	0	1,024,856	281,945	0	0	2,199,192	4,624,187
Sene West District Assembly	1,804,518	0	1,466,988	10,230	1,000	0	1,756,483	5,039,219
Shai-Osudoku District Assembly	3,600,610	0	1,516,941	306,652	12,306	0	2,181,716	7,618,225
Shama District Assembly	2,107,624	0	529,615	439,434	8,625	0	3,237,643	6,322,941
Sissala East Municipal Assembly	1,792,780	0	978,477	508,586	0	0	1,299,726	4,579,569
Sissala West District Assembly	1,033,320	0	589,608	363,786	0	0	1,310,983	3,297,695
South Dayi District Assembly	1,262,402	0	1,059,507	211,514	13,190	9,000	1,534,996	4,090,608
South Tongu District Assembly	1,604,387	0	1,279,741	141,930	5,000	0	1,095,875	4,126,934
Suaman District Assembly	867,880	0	1,774,100	32,334	122,341	19,014	1,238,568	4,054,236
Suame Municipal Assembly	1,862,472	0	2,099,952	702,172	0	0	2,862,626	7,527,221
Suhum Municipal Assembly	1,560,071	0	-64,786	-44,917	0	0	86,555	1,536,923
Sunyani Municipal Assembly	8,369,392	0	529,360	141,704	4,096	0	4,634,565	13,679,116
Sunyani West District Assembly	2,977,340	0	951,861	869,516	6,400	0	1,853,276	6,658,393
Tain District Assembly	1,742,844	0	1,433,178	771,379	0	0	1,678,290	5,625,692
Talensi District Assembly	1,522,257	0	1,133,511	139,325	0	0	1,698,636	4,493,730
Tamale Metropolitan Assembly	9,977,964	0	1,946,994	1,008,884	0	0	5,655,139	18,588,980
Tano North Municipal Assembly	2,258,716	0	1,143,724	55,687	0	0	2,973,522	6,431,649
Tano South Municipal Assembly	2,421,134	0	1,226,008	259,823	0	0	1,791,765	5,698,729
Tarkwa Nsuaem Municipal Assembly	3,145,840	0	4,359,358	688,235	0	0	6,250,263	14,443,696
Tatale Sanguli District Assembly	929,438	0	245,822	0	0	0	188,171	1,363,432
Techiman Municipal Assembly	5,245,129	0	738,600	343,738	0	0	2,673,413	9,000,880
Techiman North District Assembly	1,921,823	0	544,256	355,236	0	2,000	793,116	3,616,432
Tema Metropolitan Assembly	5,727,017	0	0	0	0	0	-600	5,726,417
Tema West Municipal Assembly	1,312,437	0	0	0	0	0	7,003	1,319,440
Tempene District Assembly	547,943	0	524,784	310,477	0	0	1,444,839	2,828,042
Tolon District Assembly	2,016,071	0	1,239,201	49,599	0	0	2,337,812	5,642,683
Twifo Hemang Lower Denkyira District Assembly	1,008,096	0	92,008	244,597	27,922	0	766,044	2,138,667

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2019

	COMPENSATION	INTEREST	NON FINANCIAL ASSETS	OTHER EXPENSES	SOCIAL BENEFITS	GOVERNMENT SUBSIDY	GOODS AND SERVICES	GRAND TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Twifu Ati Morkwa District Assembly	1,676,572	0	812,098	378,730	68,398	0	2,080,947	5,016,745
Upper Denkyira East Municipal Assembly	1,611,533	0	673,342	130,528	0	0	770,400	3,185,804
Upper Denkyira West District Assembly	1,005,537	0	2,976,088	246,104	13,400	0	1,732,921	5,974,049
Upper Manya Krobo District Assembly	1,492,066	0	1,046,282	453,135	22,144	43,947	1,829,727	4,887,300
Upper West Akim District Assembly	1,653,806	0	0	11,900	0	0	78,704	1,744,410
Wa East District Assembly	1,320,853	0	1,575,117	621,860	15,082	0	2,004,197	5,537,110
Wa Municipal Assembly	4,989,082	0	1,178,019	281,129	133,452	0	3,321,937	9,903,619
Wa West District Assembly	1,163,198	0	1,522,924	285,656	0	0	2,172,353	5,144,131
Wassa Amenfi East Municipal Assembly	0	0	6,080	221,618	15,542	0	523,771	767,011
Wassa Amenfi West Municipal Assembly	2,012,140	0	1,015,279	340,829	44,000	0	1,372,111	4,784,359
Wassa East District Assembly	1,887,109	0	1,100,814	290,016	0	0	3,331,177	6,609,116
Weija-Gbawe Municipal Assembly	5,693,137	0	809,135	60,282	11,851	0	4,154,813	10,729,217
Wenchi Municipal Assembly	3,446,985	0	1,983,088	844,640	0	0	1,696,551	7,971,265
West Akim Municipal Assembly	2,431,818	0	0	0	0	0	0	2,431,818
West Gonja District Assembly	1,586,922	0	1,339,432	543,354	0	0	93,535	3,563,243
West Mamprusi Municipal Assembly	1,740,943	0	906,492	468,265	0	13,145	1,185,800	4,314,646
Yendi Municipal Assembly	2,093,982	0	2,087,417	12,923	1,140	0	1,995,232	6,190,695
Yilo Krobo Municipal Assembly	2,650,243	0	752,829	328,743	0	0	2,270,629	6,002,444
Yunyoo Nasuan District Assembly	324,950	0	1,084,639	241,381	0	0	1,101,823	2,752,793
Zabzugu District Assembly	772,873	0	0	0	0	0	0	772,873
Grand Total	668,216,352	30,961,887	248,031,653	81,844,945	3,546,163	814,777	429,766,103	1,463,181,881

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- COMPENSATION

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
Audit Service(AS)					
Direct Audit	9,997,283	0	9,997,283	18,168,584	-8,171,301
Central Gov't Audit Dept.	35,305,364	0	35,305,364	5,491,550	29,813,814
Finance and Administration	25,301,571	0	25,301,571	4,189,533	21,112,038
Performance & Special Audit	12,477,045	0	12,477,045	27,558,486	-15,081,441
Regional, District Audits & EIDA	183,918,737	0	183,918,737	163,808,492	20,110,245
Total	267,000,000	0	267,000,000	219,216,645	47,783,355
CHRAJ (CHRAJ)					
Anti Corruption Departmen	24,000,001	-1,722,328	22,277,672	22,212,985	64,687
Other Governement Obligation-Non Road Arrears	0	0	0	7,337,729	-7,337,729
Total	24,000,001	-1,722,328	22,277,672	29,550,714	-7,273,042
Electoral Commission					
Headquarters	50,057,713	-20,730,608	29,327,105	0	29,327,105
Regional Officers	0	0	0	39,353,355	-39,353,355
Total	50,057,713	-20,730,608	29,327,105	39,353,355	-10,026,250
Ghana Revenue Authority					
Commisioner General Sec.	348,477,759	0	348,477,759	0	348,477,759
Domestic Tax Revenue Division	256,547,635	0	256,547,635	0	256,547,635
Support Services Division	198,003,562	0	198,003,562	884,307,702	-686,304,140
Total	803,028,956	0	803,028,956	884,307,702	-81,278,746
Judiciary And Judicial Service					
Gen. Admin	251,218,529	0	251,218,529	206,254,496	44,964,033
Other Governement Obligation-General Government Sei	0	0	0	3,186,124	-3,186,124
Total	251,218,529	0	251,218,529	209,440,620	41,777,909
Ministry for Inner City and Zongo Development					
Human Resource Management	4,940,000	-4,392,941	547,059	0	547,059
Total	4,940,000	-4,392,941	547,059	0	547,059
Ministry of Communications (MoC)					
Data Protection Commission	800,000	0	800,000	0	800,000
Gen. Admin	409,490	-270,238	139,252	4,509,191	-4,369,939
Gen. Admin & Finance	793,665	0	793,665	0	793,665
Ghana Meteorological Agency	15,276,745	-6,788,752	8,487,993	8,936,342	-448,350
Human Resource	416,789	-179,197	237,592	0	237,592
India Kofi Annan Centre of Excellence in IC	2,720,587	-1,171,359	1,549,228	2,256,188	-706,960
Information Service Department	0	0	0	1,367,443	-1,367,443
Internal Audit	194,473	-91,669	102,804	0	102,804
National Information Technology Agency	1,637,989	-136,100	1,501,890	965,303	536,587
Poastal & Courier Services Regulatory Commission	716,112	-261,363	454,749	449,344	5,406
PPME	582,242	-146,711	435,531	0	435,531
Research	453,085	-73,517	379,568	0	379,568
Total	24,001,176	-9,118,905	14,882,271	18,483,811	-3,601,540
Ministry of Aviation					
General Administration HQ	0	0	0	1,049,700	-1,049,700
Internal Audit	858,522	206,391	1,064,913	0	1,064,913
Total	858,522	206,391	1,064,913	1,049,700	15,213
Ministry of Business Development					
Headquarters	390,250	-241,718	148,532	0	148,532
Total	390,250	-241,718	148,532	0	148,532
Ministry of Chieftaincy and Religious Affairs					
Gen. Admin HQ	27,108,118	-16,659,990	10,448,128	14,659,222	-4,211,094
National House of Chiefs	11,813,012	-101,042	11,711,970	13,436,411	-1,724,441
Total	38,921,130	-16,761,032	22,160,098	28,095,634	-5,935,536
Ministry of Defence (MoD)					
Gen. Admin	3,013,176	-211,557	2,801,618	4,715,153	-1,913,534
Ghana Armed Forces	1,074,394,718	-101,517,681	972,877,038	1,467,544,142	-494,667,104
Other Governement Obligation-General Government Sei	0	0	0	6,371,957	-6,371,957
Veterans Association of Ghana	1,719,598	-67,455	1,652,143	0	1,652,143

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- COMPENSATION

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
Total	1,079,127,492	-101,796,693	977,330,799	1,478,631,251	-501,300,452
Ministry of Education (MOE)					
Centre for National Distance Learning and Open Schooli	132,066	0	132,066	919,800	-787,734
Council for Technical & Vocational Education & Training	1,901,826	0	1,901,826	894,736	1,007,090
Gen. Admin	3,317,469	0	3,317,469	48,327,696	-45,010,226
Ghana Book Development Council	629,708	0	629,708	315,737	313,971
Ghana Education Service (GES)	963,590,310	0	963,590,310	7,978,816,485	-7,015,226,175
Ghana Library Board	9,551,749	0	9,551,749	8,071,568	1,480,181
Ghana National Commission for UNESCO	298,284	0	298,284	256,708	41,576
Institutions For The Handicapped	8,701,975	0	8,701,975	0	8,701,975
Junior High School	1,527,061,567	0	1,527,061,567	0	1,527,061,567
National Council for Curriculum and Assessment	254,995	0	254,995	0	254,995
National Inspectorate Board	1,227,691	0	1,227,691	309,352	918,339
National Service Secretariat	592,729,241	0	592,729,241	887,054,324	-294,325,083
National Teaching Council	325,896	0	325,896	91,200	234,696
Non Formal Education	46,989,050	0	46,989,050	2,883,554	44,105,495
Other Governement Obligation-General Government Sei	0	0	0	2,912,416	-2,912,416
Preschool/KG	1,056,492,416	0	1,056,492,416	0	1,056,492,416
Primary Schools	1,646,677,253	0	1,646,677,253	0	1,646,677,253
Regional/District/School Services	451,348,903	0	451,348,903	0	451,348,903
Senior High School	1,067,216,168	0	1,067,216,168	0	1,067,216,168
Tertiary	1,789,163,425	130,763,940	1,919,927,365	2,400,436,789	-480,509,424
WAEC (INTERNATIONAL)	26,448,091	0	26,448,091	19,836,068	6,612,023
WAEC (National)	12,811,055	0	12,811,055	17,125,456	-4,314,401
Total	9,206,869,139	130,763,940	9,337,633,079	11,368,251,888	-2,030,618,809
Ministry of Employment and Labour Relations (MELR)					
Dept. of Co-operatives	5,335,547	-62,766	5,272,782	5,219,887	52,895
Dept. of Factories Inspectorate	1,800,267	-145,353	1,654,914	2,238,640	-583,725
Fair Wages and Salaries Commission	1,901,578	-457,011	1,444,567	1,468,967	-24,400
Ghana Cooperative Council	239,529	0	239,529	84,337	155,192
Headquarters	2,775,903	-481,936	2,293,967	2,736,727	-442,760
Integrated Communnity Centeres For Employable Skill	8,123,497	-398,586	7,724,911	7,529,432	195,479
Labour Department	5,950,464	-416,237	5,534,227	5,911,951	-377,725
Management Development & Productivity Institute (M	2,000,927	-407,032	1,593,895	2,606,872	-1,012,976
National Pension & Regulatory Authority	12,840,600	0	12,840,600	13,674,306	-833,706
National Vocational Training Institute (NVTI)	15,051,468	-257,456	14,794,012	13,930,463	863,549
Opportunity Industrialisation center	1,742,681	0	1,742,681	1,810,411	-67,730
Organisation of African Trade Unioin Unity	252,852	0	252,852	244,582	8,270
Other Governement Obligation-General Government Sei	0	0	0	15,665	-15,665
Total	58,015,312	-2,626,375	55,388,937	57,472,239	-2,083,302
Ministry of Energy					
Energy Commision	16,586,306	0	16,586,306	0	16,586,306
Headquarters.	3,189,631	-89,580	3,100,051	2,962,035	138,016
Total	19,775,936	-89,580	19,686,356	2,962,035	16,724,321
Ministry of Environment Science, Technology and Innovation (MESTI)					
Council for Scientific and Industrial Research (C.Roots a	2,503,235	-419,239	2,083,996	0	2,083,996
Council for Scientific and Industrial Research (C.	145,058,928	-26,607,884	118,451,043	126,132,959	-7,681,916
Environmental Protection Agency	43,041,798	0	43,041,798	31,583,890	11,457,908
Ghana Atomic Energy Commission (G.A.E.C)	61,246,299	-13,988,594	47,257,706	51,644,253	-4,386,548
Headquaters	1,995,106	-158,722	1,836,384	7,444,091	-5,607,707
National Biosafety Authority (NBA)	95,554	-14,087	81,467	0	81,467
Nuclear Regulatory Authority	6,809,527	-1,906,881	4,902,646	242,241	4,660,405
Town and Country Planning Department (T.C.P.D)	16,903,456	-25,126	16,878,330	11,504,504	5,373,826
Total	277,653,903	-43,120,533	234,533,370	228,551,938	5,981,432
Ministry of Finance (MoF)					
Controller and Acct. General's Dept.	213,062,152	-12,802,715	200,259,437	110,133,562	90,125,875
Finance Headquarters	33,542,024	-2,811,535	30,730,488	32,115,499	-1,385,011

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- COMPENSATION

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
Financial Intelligence Centre	4,471,557	-412,840	4,058,717	2,904,728	1,153,990
Institute of Accountancy Training	3,155,600	-419,187	2,736,413	1,369,673	1,366,740
Other Government Obligation-Contingency	0	0	0	41,400	-41,400
Other Government Obligation-General Government Services	0	0	0	1,066,888	-1,066,888
Public Procurement Authority	3,700,000	-247,506	3,452,493	2,819,228	633,265
Securities and Exchange Commission	10,342,996	0	10,342,996	13,898,273	-3,555,277
Statistical Service	25,703,091	-2,263,127	23,439,964	12,380,068	11,059,897
Total	293,977,420	-18,956,911	275,020,509	176,729,319	98,291,190
Ministry of Fisheries and Aquaculture Development					
Fisheries Scientific Survey Division	920,804	-54,832	865,972	0	865,972
General Administration	1,767,548	-822,098	945,450	41,943	903,507
General Administration and Operations	2,912,003	-1,629,200	1,282,802	7,102,621	-5,819,819
Inland and Aquaculture Management Division	389,797	-46,428	343,369	0	343,369
Marine Fisheries Management Division	115,444	0	115,444	0	115,444
Monitoring, Control and Surveillance Division	337,926	-22,854	315,072	0	315,072
National Premix Fuel Secretariat	880,600	0	880,600	625,155	255,445
Regional Operations Ashanti	449,495	-3,429	446,065	0	446,065
Regional Operations Brong Ahafo	332,913	-22,854	310,059	0	310,059
Regional Operations Central	433,293	-2,831	430,462	0	430,462
Regional Operations Eastern	399,692	-23,802	375,890	0	375,890
Regional Operations Greater Accra	460,474	-22,854	437,620	0	437,620
Regional Operations Northern	219,771	-815	218,956	0	218,956
Regional Operations Upper East	227,085	-545	226,540	0	226,540
Regional Operations Upper West	173,534	-2,030	171,504	0	171,504
Regional Operations Volta	370,628	-24,422	346,206	0	346,206
Regional Operations Western	454,087	-1,686	452,401	0	452,401
Yeji Artesian Fisheries	135,095	-3,859	131,237	0	131,237
Total	10,980,188	-2,684,539	8,295,649	7,769,720	525,929
Ministry of Food and Agriculture (MOFA)					
Agric. Engineering Services Dept.	1,137,282	0	1,137,282	665,990	471,293
Animal Production Directorate	2,931,494	-23,832	2,907,662	3,487,152	-579,490
Cotton Development Authority	906,039	0	906,039	524,479	381,560
Crop Services Directorate	2,733,350	-286,686	2,446,664	2,920,532	-473,868
Directorate of Agric. Extension Services.	1,230,680	-176,476	1,054,204	2,755,685	-1,701,481
Finance and Administration	678,961	-15,471	663,490	4,271,134	-3,607,644
Ghana Irrigation Development Authority	5,713,421	0	5,713,421	4,737,877	975,544
Ghana Permanent Representative in Rome	128,622	0	128,622	998,637	-870,015
Grains and Legumes Dev. Board	2,260,986	-200,000	2,060,986	1,730,275	330,712
Human Resource Development Management	13,444,602	-8,160,357	5,284,245	6,202,618	-918,373
Monitoring & Evaluation Directorate	489,592	0	489,592	0	489,592
NORRIP	270,614	0	270,614	233,907	36,707
Plant Protection & Regulatory Services (PPRS)	6,299,663	0	6,299,663	12,228,991	-5,929,329
Policy Planning and Budget Directorate	669,655	0	669,655	0	669,655
Policy Planning Monitoring and Evaluation	0	0	0	1,517,356	-1,517,356
Statistics Research and Information Dept	1,257,299	-68,514	1,188,785	1,732,629	-543,844
Veterinary Council	87,168	0	87,168	0	87,168
Veterinary Services Dept	1,308,856	0	1,308,856	0	1,308,856
Veterinary Services Dept. (Central Administration)	30,068,495	-8,743,586	21,324,909	22,708,265	-1,383,355
Women in Agric. Development Department (WIAD)	655,030	-48,923	606,108	676,268	-70,160
Total	72,271,810	-17,723,844	54,547,966	67,391,795	-12,843,829
Ministry of Foreign Affairs and Regional Integration (MFARI)					
Africa Region Missions	103,557,165	0	103,557,165	105,055,049	-1,497,884
America Region Missions	46,865,451	0	46,865,451	49,116,983	-2,251,533
Europe Region Missions	102,545,361	0	102,545,361	110,675,966	-8,130,605
Foreign Affairs HQ	26,722,683	0	26,722,683	13,354,718	13,367,965
Middle East and Asia Region Missions	81,329,462	0	81,329,462	79,673,553	1,655,910
Subvented Organisation	3,440,000	0	3,440,000	0	3,440,000

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- COMPENSATION

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
Total	364,460,122	0	364,460,122	357,876,268	6,583,854
Ministry of Gender, Children and Social Protection (MGCSPP)					
Abor Rehabilitation Centre Gen Admin	340,347	0	340,347	0	340,347
Ashanti Mampong Babies Home Gen Admin	442,059	0	442,059	0	442,059
Department of Children	2,125,003	0	2,125,003	2,715,692	-590,689
Department of Women	1,507,146	848,590	2,355,736	763,632	1,592,105
Dept. of Social Welfare	14,278,212	0	14,278,212	24,351,391	-10,073,179
Dept. of Social Welfare General Administration, Budget ;	3,487,929	0	3,487,929	0	3,487,929
Headquarters	7,194,341	0	7,194,341	3,395,322	3,799,019
Jachie Training College Gen Admin Bosomtwe	217,543	0	217,543	0	217,543
Jirapa Orphanage Gen Admin Jirapa	94,465	0	94,465	0	94,465
National Commission of Persons with Disability General	353,881	0	353,881	524,465	-170,584
School of Social Work Gen Admin	119,122	0	119,122	0	119,122
Total	30,160,047	848,590	31,008,637	31,750,502	-741,864
Ministry of Health (MoH)					
Ahmadiyya Muslim Service	5,103,848	0	5,103,848	0	5,103,848
Allied Health Professions Council	679,561	0	679,561	828,246	-148,684
Christian Health Association of Ghana	643,181,054	0	643,181,054	601,785,561	41,395,493
College of Pharmacist	2,856,814	0	2,856,814	0	2,856,814
District Health Administration	662,421,377	0	662,421,377	600	662,420,777
District Hospital	615,039,170	0	615,039,170	1,845,549	613,193,621
Food and Drugs Authority	28,439,442	0	28,439,442	26,366,515	2,072,928
Ghana Health Service	359,085,006	0	359,085,006	2,062,003,474	-1,702,918,469
Health Facility Regulatory Agency	4,642,945	0	4,642,945	0	4,642,945
Health Headquarters	354,306,795	0	354,306,795	230,962,600	123,344,195
Medical and Dental Council	5,190,076	0	5,190,076	2,810,147	2,379,929
Medical Stores	0	0	0	1,957,329	-1,957,329
National Health Insurance Authority	0	0	0	201,055,724	-201,055,724
Nurses and Midwives Council	7,172,222	0	7,172,222	6,181,780	990,441
Office of the Chief Director	1,907,652	0	1,907,652	0	1,907,652
Pharmacy Council	2,677,029	0	2,677,029	2,869,264	-192,235
Procurement and Supplies	361,771	0	361,771	0	361,771
Psychiatry Hospitals (Tertiary Health Services)	62,694,891	0	62,694,891	55,178,606	7,516,284
Psychology Council	319,944	0	319,944	12,538	307,406
Sub District CHIPS	4,411,959	0	4,411,959	0	4,411,959
Sub District Clinics	22,544,223	0	22,544,223	2,949	22,541,274
Sub District Health Centres	83,026,674	0	83,026,674	90,220	82,936,454
Sub District Polyclinics	202,550,244	0	202,550,244	779,518	201,770,726
Subvented Organisations	46,453,576	0	46,453,576	49,097,885	-2,644,309
Teaching Hospitals	435,858,900	0	435,858,900	495,312,478	-59,453,578
Traditional and Alternative Medicine Directorate	119,024	0	119,024	0	119,024
Traditional Medicine Practice Council	1,528,096	0	1,528,096	4,275,472	-2,747,377
Training Institutions	99,187,135	0	99,187,135	98,113,873	1,073,261
Total	3,651,759,428	0	3,651,759,428	3,841,530,329	-189,770,902
Ministry of Information					
Gen. Admin and Finance	1,000,000	-54,236	945,764	6,300	939,464
Ghana Broadcasting Corporation (GBC)	44,243,639	-4,532,251	39,711,388	41,017,353	-1,305,964
Ghana News Agency	5,844,742	-945,348	4,899,395	3,830,864	1,068,531
Information Services Department	24,161,104	-1,439,551	22,721,553	20,890,295	1,831,258
Total	75,249,486	-6,971,385	68,278,101	65,744,812	2,533,289
Ministry of Lands and Natural Resources (MLNR)					
Forestry Commission	90,478,021	-12,785,908	77,692,113	396,462,853	-318,770,740
Geological Survey Department	4,445,326	-475,832	3,969,494	4,685,571	-716,077
Headquarters	4,849,082	-1,260,638	3,588,444	3,690,510	-102,066
Lands Commission	44,324,335	-4,485,986	39,838,349	37,427,165	2,411,183
Minerals Commission	63,559,333	0	63,559,333	48,598,637	14,960,696
O.A.S.L	6,078,079	-413,001	5,665,078	5,849,829	-184,751

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- COMPENSATION

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
Other Government Obligation-General Government Ser	0	0	0	109,656,606	-109,656,606
Total	213,734,175	-19,421,365	194,312,810	606,371,171	-412,058,361
Ministry of Local Govt and Rural Development (MLGRD)					
Births and Death	5,578,582	0	5,578,582	6,535,327	-956,745
Community Development	17,663,253	0	17,663,253	21,166,460	-3,503,207
Department of Parks and Gardens	2,852,532	0	2,852,532	3,333,705	-481,173
Gen. Admin	3,905,633	87,668,749	91,574,382	7,652,582	83,921,800
Local Government Service	614,939,202	0	614,939,202	102,706,462	512,232,740
Total	644,939,202	87,668,749	732,607,951	141,394,535	591,213,415
Ministry of Monitoring and Evaluation					
General Administration HQ	390,250	-40,614	349,636	169,193	180,443
Total	390,250	-40,614	349,636	169,193	180,443
Ministry of National Security					
Bureau of National Investigation	135,513,085	0	135,513,085	109,390,664	26,122,421
National Security Council Secretariat	65,112,605	0	65,112,605	222,082,832	-156,970,227
Research Department	170,194,233	18,842,069	189,036,302	71,308,763	117,727,540
Total	370,819,923	18,842,069	389,661,992	402,782,259	-13,120,267
Ministry of Parliamentary Affairs					
General Administration HQ	567,548	-373,686	193,862	429,855	-235,993
Human Resource Management	51,355	0	51,355	0	51,355
Total	618,902	-373,686	245,216	429,855	-184,638
Ministry of Planning					
General Administration HQ	390,250	-256,846	133,404	712,705	-579,302
Total	390,250	-256,846	133,404	712,705	-579,302
Ministry of Railway Development					
General Administration HQ	1,719,399	-393,665	1,325,734	3,304,638	-1,978,903
Ghana Railway Development Authority	3,089,926	-926,578	2,163,348	199,788	1,963,561
Total	4,809,326	-1,320,243	3,489,083	3,504,425	-15,343
Ministry of Regional Re-organisation					
General Administration HQ	390,250	-175,098	215,152	0	215,152
Total	390,250	-175,098	215,152	0	215,152
Ministry of Roads and Highways					
Department of Feeder Roads	9,156,157	1,591,973	10,748,130	9,858,548	889,582
Department of Urban Roads	6,103,882	6,367,891	12,471,773	6,208,778	6,262,996
Ghana Highway Authority	26,786,676	0	26,786,676	34,485,715	-7,699,039
Headquarters	2,539,240	0	2,539,240	4,843,547	-2,304,306
Training Center	503,276	0	503,276	0	503,276
Total	45,089,232	7,959,864	53,049,096	55,396,588	-2,347,492
Ministry of Sanitation and Water Resource					
Community Water and Sanitation Department	5,655,623	0	5,655,623	62,103,383	-56,447,760
General Administration HQ	1,389,098	-2,084,040	-694,941	0	-694,941
School of Hygiene	3,138,582	-731,520	2,407,062	0	2,407,062
Water Resources Commission	1,994,129	-672,627	1,321,503	348,971	972,531
Total	12,177,432	-3,488,186	8,689,246	62,452,354	-53,763,108
Ministry of Special Development Initiatives					
Human Resource Management	1,543,926	-1,291,913	252,013	0	252,013
Total	1,543,926	-1,291,913	252,013	0	252,013
Ministry of the Interior (MINT)					
Gaming Board	2,856,566	0	2,856,566	0	2,856,566
Ghana Immigration Service	187,562,502	0	187,562,502	199,142,311	-11,579,808
Ghana National Fire Service	300,602,054	0	300,602,054	313,784,340	-13,182,286
Ghana Police Service	1,351,529,532	0	1,351,529,532	3,745,041,790	-2,393,512,258
Ghana Prisons Service	250,972,709	44,153,360	295,126,069	240,568,198	54,557,871
Ghana Refugee Board	991,676	0	991,676	141,013	850,664
Interior Headquarters	4,408,659	0	4,408,659	26,932,627	-22,523,968
Nacortic Control Board	25,480,642	0	25,480,642	2,037,000	23,443,642
National Commission on Small Arms	731,652	0	731,652	632,060	99,593

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- COMPENSATION

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
National Disaster Management Organization	105,816,912	0	105,816,912	121,567,224	-15,750,312
National Peace Council	3,494,976	0	3,494,976	2,347,786	1,147,190
Total	2,234,447,881	44,153,360	2,278,601,241	4,652,194,348	-2,373,593,107
Ministry of Tourism, Culture and Creative Arts					
Bureau of Ghana Language	1,244,833	-137,332	1,107,501	817,634	289,867
Centre for National Culture	14,875,671	-17,250	14,858,422	0	14,858,422
Finance and Administration	1,599,792	0	1,599,792	2,053,260	-453,469
Ghana Tourist Board	7,164,417	-315,916	6,848,501	8,120,554	-1,272,053
Headquarters	819,743	-15	819,728	17,631,616	-16,811,888
HOTCATT	833,592	-57,830	775,762	35,088	740,674
Subvented Agencies	11,324,670	-1,658,454	9,666,215	8,968,025	698,190
Total	37,862,718	-2,186,798	35,675,920	37,626,177	-1,950,257
Ministry of Trade and Industry (MoTI)					
CEDECOM	1,690,443	-130,517	1,559,926	1,328,173	231,753
Foreign Missions	16,800,000	-5,214,192	11,585,808	16,800,000	-5,214,192
Gen. Admin	5,645,071	-2,743,031	2,902,040	9,539,265	-6,637,226
Ghana Export Promotion Authority	3,032,007	-374,688	2,657,319	2,389,017	268,303
Ghana Freezone Board	0	0	0	11,980,298	-11,980,298
Ghana Standards Board	7,886,349	-282,784	7,603,565	8,432,363	-828,798
GRATIS	5,050,122	-258,962	4,791,161	5,206,727	-415,566
Industrial Development Division	23,951,119	-293,285	23,657,834	359,310	23,298,524
NBSSI	9,742,204	0	9,742,204	8,292,809	1,449,394
Other Government Obligation-General Government Sei	0	0	0	2,828,527	-2,828,527
PPME	614,989	0	614,989	0	614,989
Regional Trade Offices	1,827,047	0	1,827,047	1,539,076	287,972
Trade Development Division	1,354,244	0	1,354,244	0	1,354,244
Total	77,593,596	-9,297,459	68,296,137	68,695,564	-399,427
Ministry of Transport (MRT)					
Headquarters	2,530,489	-1,216,588	1,313,901	17,250	1,296,651
Driver and Vehicle Licensing Authority	23,001,797	0	23,001,797	29,847,943	-6,846,145
Government Technical Training Centret	671,712	-61,065	610,647	561,621	49,026
National Road Safety Commission	2,631,883	-759,019	1,872,863	1,808,667	64,196
Total	28,835,881	-2,036,673	26,799,209	32,235,481	-5,436,272
Ministry of Works and Housing (MWRWH)					
Architect Registration Council	719,136	0	719,136	482,563	236,573
Community Water & Sanitation Agency	0	0	0	6,179,384	-6,179,384
Department of Rural Housing	371,881	0	371,881	1,006,373	-634,491
Engineers Council	439,785	0	439,785	0	439,785
Gen. Admin (GA)	1,148,681	0	1,148,681	3,245,024	-2,096,343
Housing	157,253	0	157,253	0	157,253
Human Resource Development and Management (HRD)	211,219	898,626	1,109,845	0	1,109,845
Hydrological Services Department	1,350,846	0	1,350,846	1,637,731	-286,885
Policy Planning, Budgeting, Monitoring and Evaluation (181,295	3,594,505	3,775,800	0	3,775,800
Public Servants Housing Loan Scheme Board	331,022	0	331,022	0	331,022
Public Works Department	3,997,520	0	3,997,520	7,216,120	-3,218,600
Rent Control Department	2,471,036	0	2,471,036	2,851,468	-380,433
Ressearch Statistics and Information Management (RSII)	253,929	0	253,929	0	253,929
Total	11,633,602	4,493,131	16,126,733	22,618,663	-6,491,930
Ministry of Youth and Sports (MoYS)					
Headquarters	2,057,185	-588,151	1,469,034	2,256,362	-787,328
National Sports Authority	7,585,787	-1,315,349	6,270,438	38,680	6,231,758
National Sports Colleague	977,128	-239,590	737,538	0	737,538
National Youth Authority	8,177,331	-1,177,094	7,000,238	0	7,000,238
Total	18,797,432	-3,320,184	15,477,248	2,299,627	13,177,621
National Commission for Civic Education (NCCE)					
Gen. Admin HQ	42,429,919	-3,923,519	38,506,400	38,620,813	-114,413
Total	42,429,919	-3,923,519	38,506,400	38,620,813	-114,413
National Development Planning Commission (NDPC)					
Headquarters	4,198,490	-1,825,419	2,373,071	2,434,415	-61,344
Total	4,198,490	-1,825,419	2,373,071	2,434,415	-61,344
National Media Commission					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- COMPENSATION**

	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
MDAs	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
Gen. Admin	3,175,410	-1,000,001	2,175,409	1,965,370	210,039
Human Resource Management	0	0	0	318,715	-318,715
Other Government Obligation-General Government Ser	0	0	0	938,436	-938,436
Total	3,175,410	-1,000,001	2,175,409	3,222,521	-1,047,112
National Labour Commission (NLC)					
Headquarters	1,099,216	0	1,099,216	1,083,031	16,185
General Administration HQ	1,677,724	0	1,677,724	966,515	711,209
Other Government Obligation-Non Road Arrears	0	0	0	69,845	-69,845
Total	2,776,940	0	2,776,940	2,119,390	657,550
Office of Government Machinery (OGM)					
Commissions and Councils	10,373,017	-1,154,874	9,218,143	8,806,512	411,631
Ghana AIDS Commission	1,658,611	0	1,658,611	1,834,928	-176,317
Ghana Investment Promotion Centre (GIPC)	31,424,750	0	31,424,750	13,967,913	17,456,837
Internal Audit Agency	6,241,140	-2,270,498	3,970,642	3,216,892	753,750
Microfinance and Small Loans Centre (MASLOC)	5,536,008	-394,677	5,141,332	2,703,841	2,437,490
National Identification Authority (NIA)	6,606,828	-835,854	5,770,974	2,538,218	3,232,757
National Population Council	1,933,813	-81,386	1,852,427	1,775,473	76,953
Office of the Administrator	780,761	-114,931	665,830	428,949	236,882
Office of the Minister for Monitoring and Evaluation	0	0	0	386,549	-386,549
Office of the National Security	0	0	0	122,520,000	-122,520,000
Office of the President	73,688,812	-4,442,851	69,245,961	93,456,023	-24,210,062
Office of the Senior Minister	1,184,957	-217,413	967,544	207,763	759,781
Other Government Obligation-General Government Ser	0	0	0	3,021,670	-3,021,670
Scholarship Secretariat	1,407,193	-487,518	919,676	1,493,538	-573,863
Special Development Initiative	0	0	0	4,946,178	-4,946,178
Total	140,835,889	-10,000,000	130,835,889	261,304,446	-130,468,557
Office Of Head of Civil Service (OHCS)					
Carreer, Management Directorate	3,370,774	0	3,370,774	4,113,036	-742,261
Finance and Administration	2,370,705	5,765,644	8,136,349	11,340,399	-3,204,050
Planning, Budgeting, Monitoring & Evaluation	1,770,160	0	1,770,160	26,252	1,743,909
Procurement & Supply Chain Management Dpt	263,026	0	263,026	0	263,026
Recruitment, Training & Development Directorate	3,408,772	0	3,408,772	0	3,408,772
Research, Statistics & Information Management Directo	414,008	0	414,008	0	414,008
Total	11,597,445	5,765,644	17,363,089	15,479,686	1,883,403
Office of The Attorney General and Ministry of Justice					
Attorney General's Department	44,483,446	-4,506,985	39,976,462	44,024,853	-4,048,391
Council for Law Reporting	3,422,783	-526,768	2,896,015	2,214,342	681,674
Economic and Organised Crime Office	20,291,493	-4,311,017	15,980,475	20,294,378	-4,313,903
Gen. Admin and Finance	2,547,855	-490,744	2,057,111	1,417,683	639,429
General Legal Council	10,684,341	-217,940	10,466,401	4,284,626	6,181,775
Law Reform Commission	712,448	0	712,448	777,246	-64,798
Legal Aid Scheme	8,277,534	-1,144,811	7,132,723	6,677,867	454,855
Registrar General's Dep't	6,891,533	-540,210	6,351,323	7,405,772	-1,054,449
Total	97,311,432	-11,738,474	85,572,958	87,096,767	-1,523,808
Office of The Special Prosecutor					
Headquarters	33,470,466	0	33,470,466	0	33,470,466
Total	33,470,466	0	33,470,466	0	33,470,466
Other Government Obligation (OGO)					
General Government Services	40,942,899	330,294,526	371,237,425	0	371,237,425
Pensions	1,243,941,758	-180,521,675	1,063,420,083	1,034,485,394	28,934,689
Social Security	1,768,729,687	0	1,768,729,687	1,619,565,492	149,164,195
Total	3,053,614,344	149,772,851	3,203,387,195	2,654,050,885	549,336,310
Parliament of Ghana					
General Operations	120,484,382	20,000,000	140,484,382	203,133,723	-62,649,342
Total	120,484,382	20,000,000	140,484,382	203,133,723	-62,649,342
Public Services Commission					
Office of the Executive Secretary	4,911,149	-2,067,871	2,843,278	3,786,496	-943,219
Total	4,911,149	-2,067,871	2,843,278	3,786,496	-943,219
Virtual Ministries for Centralised Transactions					
Gratuties	388,731,799	-149,772,849	238,958,950	246,573,485	-7,614,535
Statutory Fund	0	0	0	23,236,775	-23,236,775
Total	388,731,799	-149,772,849	238,958,950	269,810,260	-30,851,310
Grand Total	24,212,328,202	-0	24,212,328,202	28,744,102,627	-4,531,774,425

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- COMPENSATION**

	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
MMDAs	GH¢	GH¢	GH¢	GH¢	GH¢
Ablekuma Central Municipal Assembly_AbCMA	2,422,380	0	2,422,380	763,710	1,658,670
Ablekuma North Municipal Assembly_ABNM	120,000	2,480,078	2,600,078	1,021,049	1,579,030
Ablekuma West Municipal Assembly_ABWM	0	1,452,354	1,452,354	1,403,752	48,602
Abuakwa North Municipal Assembly_AbNMA	205,000	1,477,868	1,682,868	1,128,287	554,582
Abuakwa South Municipal Assembly_ASMA	24,040	1,908,591	1,932,631	2,388,979	-456,348
Abura /Asebu/Kwamankese District Assembly_AAKD/	58,000	2,146,952	2,204,952	1,999,784	205,168
Accra Metropolitan Assembly_AMA	0	19,560,338	19,560,338	164,628,027	-145,067,690
Achiase District Assembly_ADA	1,002,132	0	1,002,132	15,717	986,415
Ada East District Assembly_AEDA	0	3,990,228	3,990,228	2,488,606	1,501,622
Ada West District Assembly_AWDA	0	1,512,700	1,512,700	612,302	900,398
Adaklu District Assembly_ADA	0	1,113,861	1,113,861	1,155,167	-41,306
Adansi Asokwa District Assembly_AADA	0	982,921	982,921	441,122	541,799
Adansi North District Assembly_ANDA	0	1,876,823	1,876,823	1,541,681	335,142
Adansi South District Assembly_ASDA	2,500	1,837,843	1,840,343	1,693,294	147,048
Adentan Municipal Assembly_ADMA	378,000	6,367,683	6,745,683	5,248,427	1,497,256
Afadzato South District Assembly_AFSDA	0	1,078,335	1,078,335	1,037,279	41,057
Afigya Kwabre North District Assembly_AKND	27,096	977,364	1,004,460	2,308,966	-1,304,506
Afigya Kwabre South District Assembly_AKSDA	105,760	2,798,621	2,904,381	2,128,548	775,833
Agona East District Assembly_AEDA	0	1,737,550	1,737,550	1,536,612	200,938
Agona West Municipal Assembly_AWMA	89,000	2,254,991	2,343,991	146,918	2,197,073
Agortime Ziope District Assembly_AZDA	0	1,433,390	1,433,390	1,294,310	139,080
Ahafo Ano North Municipal Assembly_AANMA	0	2,012,140	2,012,140	1,495,937	516,202
Ahafo Ano South East Municipal Assembly_AASEDA	6,000	741,211	747,211	750	746,461
Ahafo Ano South West District Assembly_AASWDA	0	1,878,195	1,878,195	2,198,889	-320,693
Ahanta West Municipal Assembly_AWMA	0	2,187,249	2,187,249	2,141,733	45,516
Ajumako/Enyan/Esiam District Assembly_AEEDA	14,000	1,759,695	1,773,695	1,726,284	47,411
Akatsi North District Assembly_ANDA	0	1,149,039	1,149,039	1,011,090	137,949
Akatsi South District Assembly_ASDA	104,000	1,579,981	1,683,981	1,431,319	252,662
Akrofrom District Assembly_ADA	2,624	784,263	786,887	628,594	158,292
Akuapem South District Assembly_ASDA	160,000	1,980,868	2,140,868	1,970,410	170,457
Akwapim North Municipal Assembly_ANMA	92,000	2,295,671	2,387,671	3,167,231	-779,560
Akyemansa District Assembly_AMDA	0	1,608,957	1,608,957	1,342,054	266,903
Amansie Central District Assembly_ACDA	20,000	1,923,833	1,943,833	3,063,368	-1,119,535
Amansie South District Assembly_ASDA	63,743	908,208	971,951	691,646	280,305
Amansie West District Assembly_AWDA	0	1,717,671	1,717,671	1,593,075	124,596
Amenfi Central District Assembly_ACDA	10,000	837,980	847,980	734,253	113,727
Anloga District Assembly_AnDA	120,906	0	120,906	105,634	15,272
Aowin Municipal Assembly_AOMA	20,000	1,392,747	1,412,747	1,322,325	90,422
Asante Akim Central Municipal Assembly_AACMA	0	3,231,450	3,231,450	2,311,560	919,890
Asante Akim North District Assembly_AANDA	0	2,733,410	2,733,410	1,465,780	1,267,631
Asante Akim South Municipal Assembly_AASMA	0	1,868,818	1,868,818	2,796,153	-927,335
Asene-Manso District Assembly- Akroso_AMADA	0	927,614	927,614	711,268	216,345
Ashaiman Municipal Assembly_ASHMA	0	5,024,807	5,024,807	2,916,249	2,108,558
Asikuma-Odoben-Brakwa-Breman District Assembly_A	303,018	1,477,449	1,780,466	1,608,243	172,223
Asokore Mampong Municipal Assembly_AMMA	0	2,273,905	2,273,905	2,607,691	-333,785
Asokwa Municipal Assembly_ASMA	0	1,479,289	1,479,289	1,400,205	79,084
Assin Fosu Municipal Assembly_AFMA	0	1,984,907	1,984,907	2,245,403	-260,496
Assin North District Assembly_ANDA	26,500	1,186,777	1,213,277	430,873	782,404
Assin South District Assembly_ASDA	25,000	1,609,254	1,634,254	1,178,002	456,252
Asunafo North Municipal Assembly_ANMA	0	2,752,886	2,752,886	2,422,547	330,339
Asunafo South District Assembly_ASDA	0	1,867,343	1,867,343	1,474,703	392,640
Asuogyaman District Assembly_ASUDA	90,533	2,063,682	2,154,214	1,827,997	326,217
Asutifi North District Assembly_ANDA	0	1,086,935	1,086,935	1,826,244	-739,309
Asutifi South District Assembly_ATSDA	40,000	1,333,371	1,373,371	1,201,343	172,028
Atebubu/Amantin Municipal Assembly_AAMA	0	2,175,106	2,175,106	1,684,366	490,740
Atiwa East District Assembly_AEDA	85,000	1,080,728	1,165,728	680,371	485,357

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	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MMDAs					
Atiwa West District Assembly_AWDA	0	1,457,290	1,457,290	2,030,421	-573,131
Atwima Kwanwoma District Assembly_AKDA	0	3,077,784	3,077,784	7,373	3,070,412
Atwima Mponua District Assembly_AMDA	0	1,440,110	1,440,110	1,189,445	250,665
Atwima Nwabiagya Municipal Assembly_ANMA	0	2,183,517	2,183,517	2,520,783	-337,266
Atwima Nwabiagya North District Assembly_ANNDA	19,628	1,277,350	1,296,978	549,045	747,932
Awutu Senya District Assembly_ASDA	10,000	2,332,616	2,342,616	1,820,889	521,727
Awutu Senya East Municipal Assembly_ASEMA	175,000	2,633,887	2,808,887	2,482,117	326,770
Ayawaso Central Municipal Assembly_ACMA	1,649,545	0	1,649,545	612,164	1,037,381
Ayawaso East Municipal Assembly_AEMA	0	953,630	953,630	1,193,041	-239,411
Ayawaso North Municipal Assembly_ANMA	15,000	1,308,183	1,323,183	1,278,418	44,765
Ayawaso West Municipal Assembly_AWMA	754,000	3,693,755	4,447,755	922,424	3,525,331
Ayensuano District Assembly_AyDA	2,000	1,313,380	1,315,380	1,757,427	-442,047
Banda District Assembly_BDA	37,000	950,716	987,716	2,353,599	-1,365,883
Bawku Municipal Assembly_BMA	0	2,550,934	2,550,934	2,521,542	29,392
Bawku West District Assembly_BWDA	35,000	1,756,335	1,791,335	1,586,030	205,305
Bekwai Municipal Assembly_BMA	0	3,026,998	3,026,998	1,976,072	1,050,925
Berekum East Municipal Assembly_BEMA	110,000	3,488,324	3,598,324	3,140,853	457,471
Berekum West District Assembly_BWDA	0	1,746,831	1,746,831	893,628	853,203
Bia East District Assembly_BEDA	21,000	726,065	747,065	1,894,777	-1,147,712
Bia West District Assembly_BWDA	37,000	1,843,032	1,880,032	1,146,590	733,442
Biakoye District Assembly_BDA	61,600	1,021,576	1,083,176	1,022,863	60,313
Bibiani Anhwiaso Bekwai Municipal Assembly_BABMA	221,178	3,025,807	3,246,986	2,655,242	591,743
Binduri District Assembly_BDA	0	1,116,745	1,116,745	926,532	190,212
Birim Central Municipal Assembly_BCMA	67,668	3,410,075	3,477,743	2,549,713	928,031
Birim North District Assembly_BNDA	0	2,731,391	2,731,391	1,867,778	863,613
Birim South District Assembly_BSDA	31,500	1,536,867	1,568,367	1,286,808	281,559
Bodi District Assembly_BDA	0	785,022	785,022	670,588	114,434
Bole District Assembly_BDA	0	1,719,361	1,719,361	1,358,737	360,624
Bolgatanga East District Assembly_BEDA	0	907,446	907,446	911,024	-3,578
Bolgatanga Municipal Assembly_BOLMA	0	3,556,028	3,556,028	5,413,495	-1,857,467
Bongo District Assembly_BODA	0	2,465,864	2,465,864	1,947,606	518,258
Bosome Freho District Assembly_BFDA	0	1,235,437	1,235,437	-269,348	1,504,785
Bosomtwe District Assembly_BDA	0	2,362,167	2,362,167	1,833,711	528,456
Builsa North District Assembly_BNDA	0	1,909,785	1,909,785	1,509,200	400,584
Builsa South District Assembly_BSDA	0	1,067,996	1,067,996	930,524	137,472
Bunkpurugu Nakpanduri District Assembly_BDA	18,000	971,949	989,949	774,225	215,724
Cape Coast Metropolitan Assembly_CCMA	0	3,838,327	3,838,327	5,182,984	-1,344,657
Central Gonja District Assembly_CGDA	0	1,915,410	1,915,410	1,497,369	418,041
Central Tongu District Assembly_CTMA	0	1,374,044	1,374,044	1,110,650	263,394
Chereponi District Assembly_CDA	0	1,098,322	1,098,322	939,797	158,525
Dafiama Bussie Issa District Assembly_DBI	0	1,030,773	1,030,773	986,965	43,809
Denkyembuor District Assembly_DDA	0	1,501,140	1,501,140	1,418,683	82,457
Dormaa Central Municipal Assembly_DCMA	181,920	5,385,798	5,567,718	2,328,129	3,239,589
Dormaa East District Assembly_DEDA	10,000	1,973,683	1,983,683	1,412,865	570,818
Dormaa West District Assembly_DWDA	0	1,251,547	1,251,547	991,747	259,800
East Gonja Municipal Assembly_EGMA	38,000	1,896,750	1,934,750	1,923,660	11,091
East Mamprusi Municipal Assembly_EMMA	0	1,925,808	1,925,808	1,644,507	281,302
Effia Kwesimintsim Municipal Assembly_EKMA	0	2,095,536	2,095,536	1,699,611	395,925
Efutu Municipal Assembly_EMA	0	2,399,810	2,399,810	2,567,061	-167,251
Ejisu Municipal Assembly_EMA	0	3,961,141	3,961,141	6,106,832	-2,145,691
Ejura Sekyredumasi Municipal Assembly_ESMA	0	2,677,313	2,677,313	2,088,198	589,115
Ekumfi District Assembly_EDA	0	1,267,333	1,267,333	1,130,471	136,861
Ellembele District Assembly_EDA	0	1,595,913	1,595,913	1,174,032	421,882
Fanteakwa North District Assembly_FANDA	0	2,055,106	2,055,106	2,180,888	-125,782
Fanteakwa South District Assembly_FASDA	54,000	938,659	992,659	696,553	296,106
Ga Central Municipal Assembly_GCMA	0	5,776,400	5,776,400	2,678,348	3,098,051

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	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDAs	GH¢	GH¢	GH¢	GH¢	GH¢
Ga East Municipal Assembly_GEMA	323,400	6,149,434	6,472,834	2,600,903	3,871,931
Ga North Municipal Assembly_GNMA	172,000	1,880,465	2,052,465	964,352	1,088,114
Ga South Municipal Assembly_GSMA	384,906	2,422,380	2,807,286	56,442	2,750,844
Ga West Municipal Assembly_GWMA	625,017	4,811,831	5,436,848	4,493,900	942,949
Garu District Assembly_GDA	0	1,666,424	1,666,424	1,452,051	214,372
Gomoa Central District Assembly_GCDA	0	1,658,514	1,658,514	2,130,230	-471,716
Gomoa East District Assembly_GEDA	264,000	361,293	625,293	358,447	266,846
Gomoa West District Assembly_GWDA	37,504	1,623,217	1,660,722	1,604,689	56,033
Gushiegu Municipal Assembly_GMA	0	1,250,064	1,250,064	1,070,311	179,753
Hemang Lower Denkyira District Assembly_THLDDA	0	1,356,061	1,356,061	1,008,096	347,964
Ho Municipal Assembly_HMA	54,000	3,039,969	3,093,969	6,629,815	-3,535,846
Ho West District Assembly_HWDA	0	1,408,379	1,408,379	1,367,594	40,785
Hohoe Municipal Assembly_HHMA	0	2,511,672	2,511,672	2,000,696	510,975
Jaman North District Assembly_JNDA	45,000	1,847,555	1,892,555	1,606,599	285,956
Jaman South Municipal Assembly_JSMA	13,169	2,414,392	2,427,560	2,267,898	159,662
Jasikan District Assembly_JDA	0	1,403,303	1,403,303	1,046,590	356,713
Jirapa Municipal Assembly_JMA	0	1,726,637	1,726,637	1,216,154	510,484
Jomoro Municipal Assembly_JMA	0	1,364,702	1,364,702	1,169,676	195,025
Juaben Municipal Assembly_JMA	0	1,316,817	1,316,817	870,996	445,821
Juaboso District Assembly_JDA	0	1,392,858	1,392,858	1,161,008	231,851
Kajebi District Assembly_KADA	0	1,512,237	1,512,237	1,227,403	284,834
Karaga District Assembly_KDA	15,000	1,334,224	1,349,224	1,196,449	152,774
Kassena Nankana East Municipal Assembly_KNMA	5,000	2,712,662	2,717,662	2,652,435	65,227
Kassena Nankana West District Assembly_KNWDA	70,000	1,993,629	2,063,629	1,372,185	691,444
Keta Municipal Assembly_KeMA	188,641	2,185,484	2,374,125	1,421,997	952,128
Ketu North Municipal Assembly_KNMA	30,000	1,555,301	1,585,301	1,451,381	133,920
Ketu South Municipal Assembly_KSMA	136,000	1,991,089	2,127,089	1,975,073	152,017
Kintampo North Municipal Assembly_KiMA	65,000	3,068,917	3,133,917	2,355,459	778,458
Kintampo South District Assembly_KiSDA	1,660	2,166,781	2,168,441	1,601,084	567,357
Komenda-Edina-Eguafo-Abirim Municipal Assembly_KI	0	2,592,895	2,592,895	2,147,245	445,650
Kpandai District Assembly_KpDA	0	792,750	792,750	2,024,939	-1,232,189
Kpando Municipal Assembly_KpMA	0	1,586,030	1,586,030	1,510,700	75,330
Kpone Katamanso Municipal Assembly_KKMA	60,000	4,642,671	4,702,671	2,501,962	2,200,710
Krachi East Municipal Assembly_KEMA	0	1,762,351	1,762,351	1,450,413	311,938
Krachi Nchumuru District Assembly_KNDA	0	810,733	810,733	932,852	-122,119
Krachi West District Assembly_KWDA	0	1,239,248	1,239,248	918,351	320,897
Krowor Municipal Assembly_NROMA	1,848,876	2,295,076	4,143,952	1,910,609	2,233,343
Kumasi Metropolitan Assembly_KMA	670,000	17,143,302	17,813,302	29,742,105	-11,928,804
Kumbungu District Assembly_KDA	0	2,563,709	2,563,709	1,811,220	752,490
Kwabre East Municipal Assembly_KEMA	10,000	2,367,666	2,377,666	2,649,451	-271,785
Kwadaso Municipal Assembly_KdMA	0	2,254,065	2,254,065	1,497,575	756,489
Kwaebibirem Municipal Assembly_KbMA	95,000	2,420,367	2,515,367	1,527,678	987,689
Kwahu Afram Plains North District Assembly_KAPNDA	4,000	1,685,644	1,689,644	48,103	1,641,540
Kwahu Afram Plains South District Assembly_KAPSDA	0	1,228,862	1,228,862	883,772	345,090
Kwahu East District Assembly_KEDA	45,000	1,810,687	1,855,687	1,337,352	518,335
Kwahu South District_KSDA	28,580	2,218,288	2,246,868	2,780,425	-533,557
Kwahu West Municipal_KWMA	70,000	3,055,722	3,125,722	2,851,028	274,694
La Dade-Kotopon Municipal Assembly_LADMA	730,000	5,375,733	6,105,733	3,752,610	2,353,123
La Nkwantanang Municipal Assembly_LANMA	254,950	4,774,036	5,028,986	3,096,531	1,932,455
Lambussie Karni District Assembly_LDA	0	920,484	920,484	890,737	29,747
Lawra Municipal Assembly_LMA	0	1,570,320	1,570,320	1,189,499	380,821
Ledzokuku Municipal Assembly_LEKMA	0	5,705,671	5,705,671	4,438,469	1,267,202
Lower Manya Krobo Municipal Assembly_LMKMA	0	2,963,718	2,963,718	2,338,623	625,095
Mampong Municipal Assembly_MMA	40,000	2,135,956	2,175,956	2,537,173	-361,218
Mamprugu Moagduri District Assembly_MMDA	4,000	941,578	945,578	913,995	31,583
Mfantseman Municipal Assembly_MMA	0	2,365,713	2,365,713	1,635,678	730,035

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	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDAs	GH¢	GH¢	GH¢	GH¢	GH¢
Mion District Assembly_MDA	0	1,667,712	1,667,712	1,439,805	227,906
Mpohor District Assembly_MDA	0	1,077,185	1,077,185	892,187	184,997
Nabdam District Assembly_NDA	0	1,027,221	1,027,221	1,123,374	-96,153
Nadowli Kaleo District Assembly_NKDA	372,000	1,865,974	2,237,974	1,721,837	516,137
Nandom District Assembly_NADA	0	916,890	916,890	879,005	37,885
Nantom District Assembly_NDA	0	857,718	857,718	567,875	289,844
Nanumba North Municipal Assembly_NNMA	45,000	1,682,939	1,727,939	1,551,649	176,290
Nanumba South District Assembly_NSDA	0	1,122,264	1,122,264	858,693	263,571
New Juaben North Municipal Assembly_NJNMA	238,500	2,022,428	2,260,928	1,268,086	992,842
New Juaben South Municipal Assembly_NJSMA	0	5,081,707	5,081,707	8,804,480	-3,722,773
Ningo Prampram District Assembly_NIPDA	120,000	4,829,598	4,949,598	3,204,169	1,745,429
Nkoranza North District Assembly_NNDA	28,221	1,667,021	1,695,242	1,444,651	250,590
Nkoranza South Municipal Assembly_NSMA	75,188	3,319,122	3,394,310	2,635,814	758,497
Nkwanta North District Assembly_NNDA	0	1,075,856	1,075,856	1,118,277	-42,420
Nkwanta South Municipal Assembly_NSMA	0	1,580,137	1,580,137	1,010,399	569,737
North Dayi District Assembly_NDDA	123,000	1,046,193	1,169,193	870,228	298,965
North East Gonja District Assembly_NEGDA	16,000	0	16,000	9,994	6,006
North Gonja District Assembly_NGDA	50,000	1,074,755	1,124,755	0	1,124,755
North Tongu District Assembly_NTDA	25,000	1,292,232	1,317,232	1,710,498	-393,266
Nsawam Adoagyiri Municipal Assembly_NAMA	0	4,182,259	4,182,259	3,785,762	396,497
Nzema East Municipal Assembly_NEMA	0	1,344,615	1,344,615	1,737,491	-392,876
Obuasi East District Assembly_OEDA	0	991,632	991,632	735,787	255,846
Obuasi Municipal Assembly_OMA	0	3,806,052	3,806,052	547,778	3,258,273
Offinso Municipal Assembly_OSMA	0	2,721,824	2,721,824	3,644,654	-922,830
Offinso North District Assembly_ONDA	0	1,866,740	1,866,740	1,547,609	319,131
Oforikrom Municipal Assembly_OfMA	84,278	2,099,968	2,184,246	1,476,730	707,516
Okaikwei North Municipal Assembly_OKNMA	65,000	2,237,795	2,302,795	1,167,583	1,135,212
Okere District Assembly_ODA	86,400	868,549	954,949	1,123,372	-168,424
Old Tafo Municipal Assembly_OTMA	50,000	1,105,438	1,155,438	1,369,154	-213,716
Prestea-Huni-Valley Municipal Assembly_PHMA	0	1,831,251	1,831,251	1,699,683	131,569
Pru East District Assembly_PEDA	0	1,347,442	1,347,442	1,222,605	124,837
Pru West District Assembly_PWDA	0	528,379	528,379	657,982	-129,603
Pusiga District Assembly_PDA	71,000	1,238,672	1,309,672	1,166,381	143,290
Saboba District Assembly_SDA	44,400	1,104,892	1,149,292	856,426	292,865
Sagnerigu Municipal Assembly_SeMA	151,000	3,324,474	3,475,474	2,745,476	729,998
Savelugu Municipal Assembly_SMA	0	3,075,702	3,075,702	2,665,947	409,754
Sawla Tuna Kalba District Assembly_STKDA	0	1,285,479	1,285,479	1,197,458	88,021
Sefwi Akontombra District Assembly_SADA	0	907,911	907,911	1,922,689	-1,014,778
Sefwi-Wiawso Municipal Assembly_SWMA	165,000	2,344,737	2,509,737	1,798,795	710,942
Sekondi-Takoradi Metropolitan_STMA	0	9,989,794	9,989,794	10,202,824	-213,030
Sekyere Afram Plains District Assembly_SAPDA	0	821,257	821,257	763,130	58,127
Sekyere Central District Assembly_SCDA	63,268	687,396	750,664	1,696,843	-946,179
Sekyere East District Assembly_SEDA	8,400	2,079,254	2,087,654	2,029,871	57,783
Sekyere Kumawu District Assembly_SKDA	0	1,414,339	1,414,339	1,480,322	-65,983
Sekyere South District Assembly_SSDA	0	2,803,450	2,803,450	2,509,803	293,647
Sene East District Assembly_SEDA	0	1,126,540	1,126,540	1,118,194	8,346
Sene West District Assembly_SEWDA	0	1,929,073	1,929,073	1,804,518	124,555
Shai-Osudoku District Assembly_SODA	128,511	3,826,172	3,954,683	3,600,610	354,073
Shama District Assembly_SDA	496,679	2,047,779	2,544,458	2,107,624	436,834
Sissala East Municipal Assembly_SEMA	50,000	2,052,432	2,102,432	1,792,780	309,652
Sissala West District Assembly_SWDA	0	1,308,730	1,308,730	1,033,320	275,411
South Dayi District Assembly_SDDA	57,000	1,331,809	1,388,809	1,262,402	126,408
South Tongu District Assembly_STDA	0	1,766,072	1,766,072	1,604,387	161,684
Suaman District Assembly_SUADA	25,000	974,001	999,001	867,880	131,121
Suame Municipal Assembly_SMA	241,000	1,101,033	1,342,033	1,862,472	-520,439
Suhum Municipal Assembly_SuMA	0	3,639,092	3,639,092	1,560,071	2,079,020

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- COMPENSATION**

	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
MMDAs	GH¢	GH¢	GH¢	GH¢	GH¢
Sunyani Municipal Assembly_SMA	39,000	5,843,271	5,882,271	8,369,392	-2,487,121
Sunyani West District Assembly_SWDA	5,000	3,515,313	3,520,313	2,977,340	542,973
Tain District Assembly_TDA	0	2,180,315	2,180,315	1,742,844	437,471
Talensi District Assembly_TDA	0	1,613,982	1,613,982	1,522,257	91,725
Tamale Metropolitan Assembly_TaMA	49,500	9,882,424	9,931,924	9,977,964	-46,040
Tano North Municipal Assembly_TNMA	0	2,631,183	2,631,183	2,258,716	372,467
Tano South Municipal Assembly_TSMA	98,662	2,740,813	2,839,475	2,421,134	418,342
Tarkwa Nsuaem Municipal Assembly_TNMA	30,000	3,977,322	4,007,322	3,145,840	861,481
Tatale Sanguli District Assembly_TSDA	0	1,166,080	1,166,080	929,438	236,641
Techiman Municipal Assembly_TMA	0	5,961,166	5,961,166	5,245,129	716,037
Techiman North District Assembly_TNDA	0	2,311,463	2,311,463	1,921,823	389,639
Tema Metropolitan Assembly_TMA	200,000	13,783,635	13,983,635	5,727,017	8,256,618
Tema West Municipal Assembly_TWMA	0	3,542,796	3,542,796	1,312,437	2,230,359
Tempane District Assembly_TeDA	215,281	265,725	481,006	547,943	-66,936
Tolon District Assembly_TDA	25,000	2,779,001	2,804,001	2,016,071	787,930
Twifu Ati Morkwa District Assembly_TAMDA	22,000	2,038,757	2,060,757	1,676,572	384,185
Upper Denkyira East Municipal_UDEMA	0	2,337,667	2,337,667	1,611,533	726,134
Upper Denkyira West District Assembly_UDWMA	32,000	1,432,630	1,464,630	1,005,537	459,093
Upper Manya Krobo District Assembly_UMKDA	0	1,474,904	1,474,904	1,492,066	-17,162
Upper West Akim District Assembly_UWADA	0	2,159,157	2,159,157	1,653,806	505,351
Wa East District Assembly_WEDA	0	1,569,106	1,569,106	1,320,853	248,253
Wa Municipal Assembly_WMA	0	4,655,034	4,655,034	4,989,082	-334,048
Wa West District Assembly_WWDA	28,800	1,525,865	1,554,665	1,163,198	391,467
Wassa Amenfi East Municipal Assembly_WAEMA	0	3,805,735	3,805,735	0	3,805,735
Wassa Amenfi West Municipal Assembly_WAWMA	0	1,841,989	1,841,989	2,012,140	-170,151
Wassa East District Assembly_WEDA	368,432	1,592,143	1,960,575	1,887,109	73,467
Weija Gbawe Municipal Assembly_WGMA	336,535	3,906,226	4,242,760	5,693,137	-1,450,377
Wenchi Municipal Assembly_WNA	0	3,687,437	3,687,437	3,446,985	240,452
West Akim Municipal Assembly_WAMA	86,317	2,963,056	3,049,373	2,431,818	617,555
West Gonja District Assembly_WGDA	0	1,837,603	1,837,603	1,586,922	250,681
West Mamprusi Municipal Assembly_WMMA	45,800	2,012,597	2,058,397	1,740,943	317,453
Yendi Municipal Assembly_YMA	0	2,914,479	2,914,479	2,093,982	820,497
Yilo Krobo Municipal Assembly_YKMA	0	2,833,864	2,833,864	2,650,243	183,621
Yunyoo Nasuan District Assembly_YNDA	0	316,396	316,396	324,950	-8,554
Zabzugu District Assembly_ZDA	30,000	1,053,658	1,083,658	772,873	310,786
MMDA Total	19,949,146	589,268,340	609,217,486	668,216,352	-58,998,866

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Audit Service(AS)	GH¢	GH¢	GH¢	GH¢	GH¢
Direct Audit	303,350	0	303,350	272,442	30,908
Central Gov't Audit Dept.	651,150	0	651,150	338,575	312,575
Finance and Administration	19,128,698	0	19,128,698	13,858,972	5,269,726
Other Government Obligation-Contingency	0	0	0	122,625	-122,625
Performance & Special Audit	629,450	0	629,450	525,869	103,581
Regional, District Audits & EIDA	15,475,149	0	15,475,149	11,373,684	4,101,465
Review Audit	303,350	0	303,350	294,561	8,789
Total	36,491,147	0	36,491,147	26,786,729	9,704,418
CHRAJ (CHRAJ)	0	0	0	0	0
Administrative Justice Department	180,000	0	180,000	0	180,000
Anti Corruption Departmen	3,556,785	0	3,556,785	3,645,068	-88,283
Human Rights Department	250,000	0	250,000	4,720	245,280
Regional Offices	1,305,400	0	1,305,400	652,692	652,708
Total	5,292,185	0	5,292,185	4,302,481	989,704
Electoral Commission	0	0	0	0	0
Headquarters	489,673,104	0	489,673,104	195,931,107	293,741,997
Regional Officers	115,243,205	0	115,243,205	24,149,918	91,093,287
Total	604,916,309	0	604,916,309	220,081,026	384,835,283
Ghana Revenue Authority	0	0	0	0	0
Commissioner General Sec.	126,142,227	0	126,142,227	0	126,142,227
Domestic Tax Revenue Division	74,752,381	0	74,752,381	0	74,752,381
Support Services Division	41,183,972	0	41,183,972	238,852,936	-197,668,964
Total	242,078,580	0	242,078,580	238,852,936	3,225,644
Judiciary And Judicial Service	0	0	0	0	0
Gen. Admin	43,928,390	14,012,416	57,940,806	23,588,444	34,352,362
Other Government Obligation-General Govern	0	0	0	9,902,178	-9,902,178
Total	43,928,390	14,012,416	57,940,806	33,490,622	24,450,183
Ministry for Inner City and Zongo Developmen	0	0	0	0	0
General Administration HQ	36,505,769	0	36,505,769	38,883,976	-2,378,207
Human Resource Management	40,000	0	40,000	0	40,000
Internal Audit	100,000	0	100,000	0	100,000
Policy Planning, Budgeting, Monitoring and Eval	17,598,395	0	17,598,395	2,670,774	14,927,621
Total	54,244,164	0	54,244,164	41,554,750	12,689,414
Ministry of Communications (MoC)	0	0	0	0	0
Data Protection Commission	747,000	0	747,000	0	747,000
Gen. Admin	405,628	0	405,628	6,552,670	-6,147,042
Gen. Admin & Finance	0	0	0	44,297	-44,297
Ghana Meteorological Agency	1,000,150	0	1,000,150	895,895	104,255
Human Resource	200,000	0	200,000	0	200,000
India Kofi Annan Centre of Excellence in IC	1,826,020	0	1,826,020	128,697	1,697,323
Internal Audit	84,882	0	84,882	39,673	45,209
National Information Technology Agency	2,797,353	0	2,797,353	127,437	2,669,916
Other Government Obligation-Non Road Arrea	0	0	0	960,817	-960,817
Postal & Courier Services Regulatory Commissi	462,996	0	462,996	107,151	355,845
PPME	226,356	0	226,356	0	226,356
Research	91,102	0	91,102	0	91,102
Total	7,841,487	0	7,841,487	8,856,636	-1,015,149
Ministry of Aviation	0	0	0	0	0
General Administration HQ	0	0	0	1,691,466	-1,691,466
Internal Audit	2,377,379	0	2,377,379	0	2,377,379
Total	2,377,379	0	2,377,379	1,691,466	685,913
Ministry of Business Development	0	0	0	0	0
Headquarters	46,603,700	0	46,603,700	35,318,164	11,285,536
Total	46,603,700	0	46,603,700	35,318,164	11,285,536
Ministry of Chieftaincy and Religious Affairs	0	0	0	0	0
Gen. Admin HQ	1,660,248	0	1,660,248	4,139,510	-2,479,262

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019

BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
National House of Chiefs	970,688	0	970,688	0	970,688
Total	2,630,936	0	2,630,936	4,139,510	-1,508,574
Ministry of Defence (MoD)	0	0	0	0	0
Gen. Admin	4,145,274	5,000,000	9,145,274	2,805,643	6,339,632
Ghana Armed Forces	65,591,683	0	65,591,683	36,575,003	29,016,680
Other Government Obligation-Contingency	0	0	0	9,252,248	-9,252,248
Other Government Obligation-Non Road Arrea	0	0	0	7,153,928	-7,153,928
Veterans Association of Ghana	1,207,134	0	1,207,134	0	1,207,134
Total	70,944,092	5,000,000	75,944,092	55,786,821	20,157,270
Ministry of Education (MOE)	0	0	0	0	0
Centre for National Distance Learning and Open	292,850	0	292,850	297,422	-4,572
Council for Technical & Vocational Education &	36,464,565	-1,144,787	35,319,778	26,376,632	8,943,145
Gen. Admin	11,100,000	-9,917,657	1,182,343	424,307,484	-423,125,141
Ghana Book Development Council	383,040	-229,203	153,837	923,582	-769,745
Ghana Education Service (GES)	322,256,343	-24,986,849	297,269,494	22,018,759	275,250,735
Ghana Library Board	754,243	0	754,243	1,943,783	-1,189,540
Ghana National Commission for UNESCO	385,001	-315,155	69,846	1,799,872	-1,730,026
Human Resource and Development	870,000	-712,167	157,833	927,015	-769,182
Institutions For The Handicapped	624,000	-510,795	113,205	324,738	-211,533
Internal Audit	250,000	-204,646	45,354	216,500	-171,146
National Council for Curriculum and Assessmen	6,450,000	-5,279,855	1,170,145	6,250,000	-5,079,855
National Inspectorate Board	700,000	-573,008	126,992	3,437,412	-3,310,420
National Service Secretariat	8,744,894	0	8,744,894	8,600,459	144,436
National Teaching Council	700,000	-573,008	126,992	685,937	-558,945
Non Formal Education	483,508	-395,791	87,717	1,008,085	-920,368
Office of the Chief Director	100,000	-81,858	18,142	221,736	-203,594
Office of the Minister	200,000	-163,716	36,284	78,264	-41,981
Other Government Obligation-Non Road Arrea	0	0	0	10,000,000	-10,000,000
Other Government Obligation-Other Earmarke	0	0	0	1,431,288	-1,431,288
Planning Budgeting, Monitoring & Evaluation	400,000	-327,433	72,567	400,000	-327,433
Regional/District/School Services	15,123,400	-12,343,729	2,779,671	11,526,324	-8,746,653
Statistics, Research, Information & Public Relati	250,000	-204,646	45,354	250,000	-204,646
Tertiary	903,503,949	-2,455,746	901,048,203	639,395,513	261,652,690
WAECE (National)	100,000	0	100,000	100,000	0
Total	1,310,135,793	-60,420,049	1,249,715,744	1,162,520,804	87,194,941
Ministry of Employment and Labour Relations	0	0	0	0	0
Dept. of Co-operatives	7,440,037	0	7,440,037	194,031	7,246,006
Dept. of Factories Inspectorate	288,890	0	288,890	155,293	133,597
Fair Wages and Salaries Commission	229,414	0	229,414	138,433	90,981
Ghana Cooperative Council	83,995	0	83,995	51,664	32,331
Headquarters	1,078,064	0	1,078,064	4,018,374	-2,940,310
Integrated Community Centeres For Employabl	84,984	0	84,984	51,279	33,705
Labour Department	16,215,193	0	16,215,193	334,217	15,880,976
Management Development & Productivity Instit	1,687,408	0	1,687,408	537,703	1,149,705
National Pension & Regulatory Authority	15,905,165	0	15,905,165	10,999,197	4,905,968
National Vocational Training Institute (NVTI)	5,784,367	0	5,784,367	8,279,093	-2,494,726
Opportunity Industrialisation center	988,715	0	988,715	715,239	273,476
Other Government Obligation-Contingency	0	0	0	2,044,965	-2,044,965
Other Government Obligation-Non Road Arrea	0	0	0	1,069,107	-1,069,107
Other Government Obligation-Other Earmarke	0	0	0	198,277,235	-198,277,235
Total	49,786,232	0	49,786,232	226,865,830	-177,079,598
Ministry of Energy	0	0	0	0	0
Energy Commision	25,566,021	0	25,566,021	0	25,566,021
Headquarters.	34,711,508	0	34,711,508	4,008,106	30,703,402
Total	60,277,529	0	60,277,529	4,008,106	56,269,423
Ministry of Environment Science, Technology &	0	0	0	0	0
MESTI Headquarters	7,298,717	0	7,298,717	1,134,572	6,164,145

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Council for Scientific and Industrial Research (C	15,038,202	0	15,038,202	3,783,527	11,254,675
Environmental Protection Agency	44,592,848	0	44,592,848	45,690,116	-1,097,268
Ghana Atomic Energy Commission (G.A.E.C)	3,963,660	0	3,963,660	16,894,427	-12,930,767
Headquarters	7,950,371	0	7,950,371	719,867	7,230,504
MESTI Headquarters	104,646	0	104,646	67,957	36,689
National Biosafety Authority (NBA)	285,988	0	285,988	1,095,679	-809,691
Nuclear Regulatory Authority	298,988	0	298,988	2,173,238	-1,874,250
Other Government Obligation-Contingency	0	0	0	1,488,780	-1,488,780
Town and Country Planning Department (T.C.P.	448,482	0	448,482	353,826	94,656
Total	79,981,902	0	79,981,902	73,401,989	6,579,913
Ministry of Finance (MoF)	0	0	0	0	0
Controller and Acct. General's Dept.	10,889,841	0	10,889,841	134,754,134	-123,864,293
Finance Headquarters	197,788,376	0	197,788,376	58,238,663	139,549,713
Financial Intelligence Centre	600,000	0	600,000	299,488	300,512
Institute of Accountancy Training	344,163	0	344,163	235,693	108,470
Other Government Obligation-Contingency	0	0	0	16,128,980	-16,128,980
Other Government Obligation-General Govern	0	0	0	184,542,228	-184,542,228
Other Government Obligation-Lifeline consum	0	0	0	25,519,058	-25,519,058
Other Government Obligation-Non Road Arrea	0	0	0	40,395,562	-40,395,562
Other Government Obligation-Other Earmarke	0	0	0	2,977,502	-2,977,502
Other Government Obligation-Subscription	0	0	0	500,000	-500,000
Public Procurement Authority	1,275,000	0	1,275,000	2,177,504	-902,504
Securities and Exchange Commission	2,202,120	0	2,202,120	7,411,434	-5,209,314
Statistical Service	1,120,000	0	1,120,000	2,343,633	-1,223,633
Total	214,219,500	0	214,219,500	475,523,878	-261,304,378
Ministry of Fisheries and Aquaculture Develop	0	0	0	0	0
Fisheries Scientific Survey Division	150,000	0	150,000	752,646	-602,646
General Administration	1,174,767	0	1,174,767	1,593,220	-418,453
General Administration and Operations	2,988,672	0	2,988,672	3,952,317	-963,645
Inland and Acquaculture Management Division	1,397,668	0	1,397,668	487,124	910,544
Marine Fisheries Management Division	255,646	0	255,646	229,440	26,205
Monitoring, Control and Surveillance Division	1,122,952	0	1,122,952	509,615	613,337
National Premix Fue Secretariat	453,920	0	453,920	511,146	-57,227
Office of the Minister	1,231,921	0	1,231,921	716,817	515,104
Other Government Obligation-General Govern	0	0	0	2,016,360	-2,016,360
Regional Operations Ashanti	154,162	0	154,162	102,796	51,365
Regional Operations Brong Ahafo	99,162	0	99,162	68,676	30,486
Regional Operations Central	97,551	0	97,551	104,300	-6,749
Regional Operations Eastern	100,773	0	100,773	67,834	32,939
Regional Operations Greater Accra	99,162	0	99,162	81,103	18,058
Regional Operations Northern	99,162	0	99,162	64,761	34,401
Regional Operations Upper East	154,162	0	154,162	73,164	80,998
Regional Operations Upper West	99,162	0	99,162	67,550	31,612
Regional Operations Volta	99,162	0	99,162	64,049	35,113
Regional Operations Western	99,162	0	99,162	66,504	32,658
Yeji Artersnal Fisheries	55,000	0	55,000	28,440	26,560
Total	9,932,162	0	9,932,162	11,557,862	-1,625,700
Ministry of Food and Agriculture (MOFA)	0	0	0	0	0
Agric. Engineering Services Dept.	7,470,000	0	7,470,000	2,431,021	5,038,979
Animal Production Directorate	11,129,000	0	11,129,000	1,103,349	10,025,651
Cotton Development Authority	526,000	0	526,000	444,950	81,051
Crop Services Directorate	945,000	0	945,000	14,798,420	-13,853,420
Directorate of Agric. Extention Services.	3,136,675	0	3,136,675	2,992,279	144,396
Finance and Administration	74,610,695	0	74,610,695	19,731,217	54,879,478
Ghana Irrigation Development Authority	410,000	0	410,000	402,745	7,255
Ghana Permanent Representative in Rome	200,000	0	200,000	200,000	0
Grains and Legumes Dev. Board	350,844	0	350,844	275,999	74,845

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019

BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Human Resource Development Management	12,675,000	0	12,675,000	12,619,896	55,104
Monitoring & Evaluation Directorate	4,197,001	0	4,197,001	4,196,968	33
NORRIP	70,000	0	70,000	0	70,000
Plant Protection & Regulatory Services (PPRS)	1,183,847	0	1,183,847	1,180,939	2,908
Policy Planning and Budget Directorate	750,000	150,000,000	150,750,000	849,942	149,900,058
Regional Agric Development Unit	612,500	0	612,500	732,323	-119,823
Statistics Research and Information Dept	460,000	0	460,000	449,278	10,722
Vertirinary Council	20,000	0	20,000	0	20,000
Veterinary Services Dept	20,360,000	0	20,360,000	17,616,030	2,743,970
Veterinary Services Dept. (Central Administrati	12,852,358	0	12,852,358	2,329,303	10,523,055
Women in Agric. Development Department (WL	936,249	0	936,249	932,198	4,051
Total	152,895,169	150,000,000	302,895,169	83,286,855	219,608,313
Ministry of Foreign Affairs and Regional Integi	0	0	0	0	0
Africa Region Missions	2,900,000	0	2,900,000	0	2,900,000
America Region Missions	6,696,168	0	6,696,168	0	6,696,168
Europe Region Missions	13,766,697	0	13,766,697	0	13,766,697
Foreign Affairs HQ	24,316,411	42,000,000	66,316,411	38,162,803	28,153,608
Middle East and Asia Region Missions	1,966,600	0	1,966,600	0	1,966,600
Other Government Obligation-Non Road Arrea	0	0	0	10,407,400	-10,407,400
Other Government Obligation-Subscription	0	0	0	975,505	-975,505
Subvented Organisation	1,000,000	0	1,000,000	358,213	641,787
Total	50,645,876	42,000,000	92,645,876	49,903,921	42,741,955
Ministry of Gender, Children and Social Protec	0	0	0	0	0
Abor Rehabilitation Centre Gen Admin	12,000	0	12,000	0	12,000
Ashanti Mampong Babies Home Gen Admin	10,000	0	10,000	0	10,000
Department of Children	1,814,289	0	1,814,289	1,352,944	461,345
Department of Women	1,702,759	0	1,702,759	0	1,702,759
Dept. of Social Protection	0	0	0	522,236	-522,236
Dept. of Social Welfare	3,688,236	0	3,688,236	0	3,688,236
Dept. of Social Welfare General Administration,	102,740	0	102,740	0	102,740
Headquarters	8,575,114	100,000,000	108,575,114	65,717,347	42,857,767
Jachie Training College Gen Admin Bosomtwe	10,000	0	10,000	0	10,000
Jirapa Orphanage Gen Admin Jirapa	10,000	0	10,000	0	10,000
National Commision of Persons with Disability	315,696	0	315,696	58,830,297	-58,514,602
Other Government Obligation-General Govern	0	0	0	1,000,000	-1,000,000
Other Government Obligation-Non Road Arrea	0	0	0	123,700,000	-123,700,000
School of Social Work Gen Admin	22,000	0	22,000	0	22,000
Total	16,262,833	100,000,000	116,262,833	251,122,824	-134,859,991
Ministry of Health (MoH)	0	0	0	0	0
Ahmadiyya Muslim Service	150,000	0	150,000	99,784	50,216
Allied Health Professions Council	1,957,261	0	1,957,261	79,281	1,877,979
Christian Health Association of Ghana	196,412,021	0	196,412,021	189,802	196,222,219
College of Pharmacist	830,000	0	830,000	319,534	510,466
District Health Administration	152,010,774	0	152,010,774	81,102	151,929,671
District Hospital	380,580,064	0	380,580,064	13,061,034	367,519,030
Food and Drugs Authority	25,100,343	0	25,100,343	24,221,444	878,900
Ghana Health Service	203,929,343	0	203,929,343	191,654,225	12,275,118
Health Facility Regulatory Agency	2,781,200	0	2,781,200	150,000	2,631,200
Health Headquarters	19,187,141	0	19,187,141	2,995,988	16,191,154
Medical and Dental Council	6,152,158	0	6,152,158	2,101,266	4,050,892
Medical Stores	0	0	0	89,617,157	-89,617,157
National Health Insurance Authority	0	0	0	1,523,879,737	-1,523,879,737
Nurses and Midwives Council	16,985,839	0	16,985,839	16,572,463	413,377
Office of the Chief Director	1,556,911	0	1,556,911	3,231,419	-1,674,508
Office of the Minister	4,016,002	0	4,016,002	85,965,396	-81,949,394
Other Government Obligation-General Govern	0	0	0	3,211,817	-3,211,817
Other Government Obligation-Non Road Arrea	0	0	0	2,253,507	-2,253,507

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019

BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Pharmacy Council	5,408,648	0	5,408,648	7,812,388	-2,403,740
Procurement and Supplies	86,047,110	0	86,047,110	0	86,047,110
Psychiatry Hospitals (Tertiary Health Services)	10,709,124	0	10,709,124	3,330,498	7,378,626
Psychology Council	327,682	0	327,682	179,920	147,762
Sub District CHIPS	11,441,356	0	11,441,356	0	11,441,356
Sub District Clinics	1,520,430	0	1,520,430	9,648	1,510,783
Sub District Health Centres	17,705,219	0	17,705,219	765,862	16,939,357
Sub District Polyclinics	43,615,937	0	43,615,937	6,748,346	36,867,591
Subvented Organisations	23,939,099	0	23,939,099	1,102,035	22,837,064
Teaching Hospitals	176,187,110	0	176,187,110	164,604,020	11,583,090
Traditional and Alternative Medicine Directorat	151,112	0	151,112	0	151,112
Traditional Medicine Practice Council	1,252,668	0	1,252,668	76,329	1,176,339
Training Institutions	130,892,009	0	130,892,009	127,953,733	2,938,276
Total	1,520,846,561	0	1,520,846,561	2,272,267,735	-751,421,174
Ministry of Information	0	0	0	0	0
Gen. Admin and Finance	7,733,047	10,000,000	17,733,047	17,014,899	718,148
Ghana Broadcasting Corporation (GBC)	19,372,630	0	19,372,630	0	19,372,630
Ghana News Agency	514,670	0	514,670	741,525	-226,856
Information Services Department	956,674	0	956,674	741,404	215,270
Total	28,577,021	10,000,000	38,577,021	18,497,828	20,079,193
Ministry of Lands and Natural Resources (MLN)	0	0	0	0	0
Forestry Commission	64,431,108	0	64,431,108	133,451,392	-69,020,284
Geological Survey Department	230,000	0	230,000	230,000	0
Headquarters	113,027,626	0	113,027,626	111,684,666	1,342,960
Lands Commission	14,957,937	0	14,957,937	17,546,941	-2,589,004
Minerals Commission	25,976,267	0	25,976,267	36,895,337	-10,919,070
O.A.S.L	7,200,259	0	7,200,259	4,612,209	2,588,049
Other Government Obligation-Contingency	0	0	0	1,689,176	-1,689,176
Other Government Obligation-Other Earmarked	0	0	0	98,559,894	-98,559,894
Other Government Obligation-Tax Refund	0	0	0	83,369,400	-83,369,400
Total	225,823,196	0	225,823,196	488,039,014	-262,215,818
Ministry of Local Govt and Rural Development	0	0	0	0	0
Births and Death	750,000	0	750,000	543,626	206,374
Community Development	716,486	0	716,486	545,000	171,486
Department of Parks and Gardens	750,000	0	750,000	695,000	55,000
Finance and Administration	0	0	0	-1,498	1,498
Gen. Admin	47,460,905	-24,068,961	23,391,944	99,838,313	-76,446,369
Local Government Service	91,053,859	-35,158,457	55,895,402	25,527,224	30,368,178
Other Government Obligation-Contingency	0	0	0	3,747,800	-3,747,800
Total	140,731,250	-59,227,418	81,503,832	130,895,465	-49,391,633
Ministry of Monitoring and Evaluation	0	0	0	0	0
General Administration HQ	1,809,100	0	1,809,100	1,996,596	-187,496
Total	1,809,100	0	1,809,100	1,996,596	-187,496
Ministry of National Security	0	0	0	0	0
Bureau of National Communication	3,073,500	0	3,073,500	287,585	2,785,915
Bureau of National Investigation	10,254,500	0	10,254,500	13,976,429	-3,721,929
National Security Council Secretariat	13,041,500	0	13,041,500	25,782,043	-12,740,543
Research Department	6,250,000	0	6,250,000	0	6,250,000
Total	32,619,500	0	32,619,500	40,046,058	-7,426,558
Ministry of Parliamentary Affairs	0	0	0	0	0
General Administration HQ	1,390,396	0	1,390,396	1,079,401	310,995
Human Resource Management	35,000	0	35,000	29,906	5,094
Other Government Obligation-Tax Refund	0	0	0	32,564	-32,564
Policy Planning, Budgeting, Monitoring and Eval	83,200	0	83,200	35,850	47,350
Total	1,508,596	0	1,508,596	1,177,721	330,875
Ministry of Planning	0	0	0	0	0
General Administration HQ	1,365,250	0	1,365,250	1,360,328	4,922

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019

BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Total	1,365,250	0	1,365,250	1,360,328	4,922
Ministry of Railway Development	0	0	0	0	0
General Administration HQ	1,013,254	0	1,013,254	871,049	142,205
Ghana Railway Development Authority	1,881,935	0	1,881,935	1,425,025	456,910
Total	2,895,189	0	2,895,189	2,296,075	599,114
Ministry of Regional Re-organisation	0	0	0	0	0
General Administration HQ	1,157,213	0	1,157,213	5,309,327	-4,152,114
Internal Audit	40,000	0	40,000	53,597	-13,597
Other Government Obligation-Contingency	0	0	0	6,000,000	-6,000,000
Other Government Obligation-General Govern	0	0	0	6,000,000	-6,000,000
Policy Planning, Budgeting, Monitoring and Eval	250,000	0	250,000	1,072,458	-822,458
Total	1,447,213	0	1,447,213	18,435,382	-16,988,169
Ministry of Roads and Highways	0	0	0	0	0
Department of Feeder Roads	1,327,720	0	1,327,720	4,189,508	-2,861,788
Department of Urban Roads	1,430,044	0	1,430,044	323,155	1,106,888
Ghana Highway Authority	7,785,873	0	7,785,873	1,355,719	6,430,154
Headquarters	6,263,571	0	6,263,571	3,581,035	2,682,536
Training Center	100,000	0	100,000	44,683	55,317
Total	16,907,208	0	16,907,208	9,494,100	7,413,107
Ministry of Sanitation and Water Resource	0	0	0	0	0
Community Water and Sanitation Department	993,831	0	993,831	71,816,454	-70,822,623
Environmental Health Directorate	1,158,273	0	1,158,273	35,148	1,123,126
General Administration HQ	696,375	0	696,375	1,854,242	-1,157,868
Ghana Water Company	7,474,577	0	7,474,577	0	7,474,577
Human Resource Management	76,795	0	76,795	95,833	-19,037
Internal Audit	25,588	0	25,588	0	25,588
Other Government Obligation-Non Road Arrea	0	0	0	11,628,807	-11,628,807
Policy Planning, Budgeting, Monitoring and Eval	115,148	0	115,148	104,900	10,248
School of Hygiene	317,213	0	317,213	159,969	157,244
Water Directorate	115,148	0	115,148	80,463	34,685
Water Resources Commission	1,653,081	0	1,653,081	1,963,347	-310,266
Total	12,626,030	0	12,626,030	87,739,162	-75,113,133
Ministry of Special Development Initiatives	0	0	0	0	0
General Administration HQ	6,270,000	0	6,270,000	3,535,081	2,734,919
Human Resource Management	924,000	0	924,000	670,309	253,691
Policy Planning, Budgeting, Monitoring and Eval	58,806,000	0	58,806,000	35,549,136	23,256,864
Total	66,000,000	0	66,000,000	39,754,526	26,245,474
Ministry of the Interior (MINT)	0	0	0	0	0
Gaming Board	3,923,723	0	3,923,723	3,237,160	686,563
Ghana Immigration Service	11,561,818	0	11,561,818	16,034,596	-4,472,778
Ghana National Fire Service	11,772,588	0	11,772,588	11,999,828	-227,240
Ghana Police Service	25,407,845	0	25,407,845	170,083,262	-144,675,417
Ghana Prisons Service	12,703,140	0	12,703,140	13,575,128	-871,988
Ghana Refugee Board	800,000	0	800,000	793,751	6,249
Interior Headquarters	3,535,635	0	3,535,635	3,405,920	129,715
Nacortc Control Board	3,150,000	0	3,150,000	3,388,888	-238,888
National Commission on Small Arms	750,000	0	750,000	788,532	-38,532
National Disaster Management Organization	11,600,000	0	11,600,000	15,558,266	-3,958,266
National Peace Council	750,000	0	750,000	1,649,768	-899,768
Other Government Obligation-Contingency	0	0	0	15,209,498	-15,209,498
Other Government Obligation-General Govern	0	0	0	13,500,000	-13,500,000
Other Government Obligation-Non Road Arrea	0	0	0	89,809,325	-89,809,325
Total	85,954,749	0	85,954,749	359,033,923	-273,079,174
Ministry of Tourism, Culture and Creative Arts	0	0	0	0	0
Bureau of Ghana Language	950,000	0	950,000	764,420	185,580
Centre for National Culture	386,095	0	386,095	66,394	319,700
Finance and Administration	11,065,268	0	11,065,268	4,997,525	6,067,743

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019

BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Ghana Tourist Board	5,494,683	0	5,494,683	6,336,228	-841,545
Headquarters	270,000	0	270,000	228,948	41,052
HOTCATT	851,660	0	851,660	160,909	690,751
Other Government Obligation-Contingency	0	0	0	13,938,944	-13,938,944
Other Government Obligation-General Governm	0	0	0	1,700,000	-1,700,000
Other Government Obligation-Subscription	0	0	0	6,050,435	-6,050,435
Subvented Agencies	5,758,969	0	5,758,969	4,483,269	1,275,699
Total	24,776,674	0	24,776,674	38,727,073	-13,950,399
Ministry of Trade and Industry (MoTI)	0	0	0	0	0
CEDECOM	85,963	0	85,963	96,696	-10,733
Gen. Admin	4,299,464	0	4,299,464	11,117,110	-6,817,646
Ghana Export Promotion Authority	153,984	0	153,984	160,530	-6,546
Ghana Freezone Board	0	0	0	19,491,129	-19,491,129
Ghana Standards Board	16,887,752	0	16,887,752	4,530,908	12,356,845
GRATIS	175,981	0	175,981	255,145	-79,164
Industrial Development Division	28,150,159	42,000,000	70,150,159	4,067,658	66,082,501
NBSSI	1,316,420	0	1,316,420	590,343	726,078
PPME	1,223,021	0	1,223,021	5,384,519	-4,161,497
Regional Trade Offices	656,502	0	656,502	382,843	273,659
Trade Development Division	1,393,619	0	1,393,619	180,724	1,212,895
Total	54,342,865	42,000,000	96,342,865	46,257,604	50,085,262
Ministry of Transport (MRT)	0	0	0	0	0
Headquarters	1,047,135	0	1,047,135	13,361,164	-12,314,029
Driver and Vehicle Licensing Authority	44,791,271	0	44,791,271	52,365,667	-7,574,396
Ghana Railway Development Authority	0	0	0	-3,675,000	3,675,000
Government Technical Training Centret	203,882	0	203,882	122,995	80,887
National Road Safety Commission	306,524	0	306,524	8,410,930	-8,104,406
Total	46,348,813	0	46,348,813	70,585,756	-24,236,944
Ministry of Works and Housing (MWRWH)	0	0	0	0	0
Architect Registration Council	37,000	0	37,000	563,338	-526,338
Department of Rural Housing	83,487	0	83,487	94,033	-10,545
Engineers Council	35,000	0	35,000	27,134	7,866
Gen. Admin (GA)	756,086	0	756,086	4,024,714	-3,268,628
Housing	37,000	0	37,000	0	37,000
Human Resource Development and Mamagement	63,000	0	63,000	0	63,000
Hydrological Services Department	60,000	0	60,000	1,703,270	-1,643,270
Policy Planning, Budgeting, Monitoring and Eval	67,000	0	67,000	176,854	-109,854
Public Servants Housing Loan Scheme Board	86,767	0	86,767	119,576	-32,809
Public Works Department	50,112,968	245,586	50,358,554	295,225	50,063,329
Rent Control Department	33,000	0	33,000	20,166	12,834
Ressearch Statistics and Information Manageme	59,500	0	59,500	0	59,500
Total	51,430,808	245,586	51,676,394	7,024,310	44,652,084
Ministry of Youth and Sports (MoYS)	0	0	0	0	0
Headquarters	15,241,525	0	15,241,525	44,226,583	-28,985,058
National Sports Authority	5,250,793	0	5,250,793	755,576	4,495,217
National Sports College	1,602,512	0	1,602,512	0	1,602,512
National Youth Authority	267,085	0	267,085	0	267,085
Total	22,361,915	0	22,361,915	44,982,159	-22,620,244
National Commission for Civic Education (NCC)	0	0	0	0	0
Gen. Admin HQ	3,201,358	0	3,201,358	8,377,187	-5,175,828
Total	3,201,358	0	3,201,358	8,354,468	-5,153,110
National Development Planning Commission (NDPC)	0	0	0	0	0
Headquarters	2,814,065	0	2,814,065	4,373,047	-1,558,982
Total	2,814,065	0	2,814,065	4,373,047	-1,558,982
National Media Commission	0	0	0	0	0
Gen. Admin	1,806,802	0	1,806,802	619,439	1,187,363
Total	1,806,802	0	1,806,802	619,439	1,187,363

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
National Labour Commission (NLC)	0	0	0	0	0
Headquarters	1,404,020	0	1,404,020	1,440,101	-36,081
General Administration HQ	42,399	0	42,399	42,399	0
Total	1,446,419	0	1,446,419	1,482,500	-36,081
Office of Government Machinery (OGM)	0	0	0	0	0
Commissions and Councils	1,687,675	0	1,687,675	1,757,786	-70,111
Ghana AIDS Commision	13,771,875	0	13,771,875	6,043,248	7,728,627
Ghana Investment Promotion Centre (GIPC)	20,589,693	0	20,589,693	20,723,750	-134,057
Internal Audit Agency	834,787	0	834,787	664,681	170,106
Management Services	0	0	0	190,901,103	-190,901,103
Microfinance and Small Loans Centre (MASLOC)	96,695,000	0	96,695,000	96,359,948	335,052
National Identification Authority (NIA)	287,431,934	0	287,431,934	254,518,945	32,912,989
National Population Council	830,550	0	830,550	590,129	240,421
Office of the Administrator	457,057	0	457,057	357,653	99,404
Office of the Minister for Regional Re-organizati	0	0	0	3,100	-3,100
Office of the President	278,589,948	0	278,589,948	393,256,865	-114,666,917
Office of the Senior Minister	2,930,060	0	2,930,060	1,968,052	962,008
Other Government Obligation-Contingency	0	0	0	5,126,341	-5,126,341
Other Government Obligation-General Govern	0	0	0	30,035,642	-30,035,642
Scholarship Secretariat	872,925	0	872,925	423,638	449,287
Special Development Initiative	10,000,000	0	10,000,000	0	10,000,000
Total	714,691,504	0	714,691,504	1,002,730,881	-288,039,377
Office Of Head of Civil Service (OHCS)	0	0	0	0	0
Carreer, Management Directorate	3,819,050	0	3,819,050	3,947,150	-128,100
Civil Service Training Centre	0	0	0	72,619	-72,619
Finance and Administration	500,000	0	500,000	2,562,421	-2,062,421
Institute of Technical Supervision	0	0	0	402,717	-402,717
Other Government Obligation-Non Road Arrea	0	0	0	599,299	-599,299
Planning, Budgeting, Monitoring & Evaluation	195,526	0	195,526	150,349	45,177
Procurement & Supply Chain Management Dpt	70,000	0	70,000	123,034	-53,034
Recruitment, Training & Development Director	2,235,686	0	2,235,686	190,860	2,044,826
Research, Statistics & Information Management	75,000	0	75,000	54,578	20,422
Total	6,895,262	0	6,895,262	8,103,027	-1,207,765
Office of The Attorney General and Ministry of	0	0	0	0	0
Attorney General's Department	1,967,044	0	1,967,044	1,347,548	619,496
Council for Law Reporting	624,650	0	624,650	271,074	353,576
Economic and Organised Crime Office	1,004,004	0	1,004,004	942,017	61,987
Gen. Admin and Finance	1,347,910	0	1,347,910	2,038,159	-690,249
General Legal Council	5,794,548	0	5,794,548	1,775,225	4,019,323
Law Reform Commission	351,189	0	351,189	263,610	87,579
Legal Aid Scheme	680,445	0	680,445	486,557	193,888
Other Government Obligation-General Govern	0	0	0	500,000	-500,000
Registrar General's Dep't	15,066,515	0	15,066,515	14,812,563	253,952
Total	26,836,304	0	26,836,304	22,436,752	4,399,551
Office of The Special Prosecutor	0	0	0	0	0
Headquarters	58,013,859	0	58,013,859	3,100,200	54,913,659
Total	58,013,859	0	58,013,859	3,100,200	54,913,659
Other Government Obligation (OGO)	0	0	0	0	0
Debt Management	0	0	0	2,868,189,205	-2,868,189,205
General Government Services	217,522,968	101,626,571	319,149,539	0	319,149,539
GET Fund	1,206,763,545	24,010,395	1,230,773,940	0	1,230,773,940
Lifeline Consumers of Electricity	95,616,060	34,460,299	130,076,359	0	130,076,359
Road Fund	964,236,288	139,816,122	1,104,052,410	0	1,104,052,410
Transfer To Ghana National Petroleum	1,264,945,726	43,535,740	1,308,481,466	0	1,308,481,466
Total	3,749,084,587	343,449,127	4,092,533,714	2,868,189,205	1,224,344,509
Parliament of Ghana	0	0	0	0	0
Bills and Procedural Services	6,478,614	0	6,478,614	0	6,478,614

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- GOODS AND SERVICES

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MDAs					
Corporate Services	1,142,353	0	1,142,353	0	1,142,353
Finance and Administration	8,354,512	0	8,354,512	115,055,334	-106,700,822
General Operations	12,714,310	50,500,000	63,214,310	0	63,214,310
JS	13,592,180	20,000,000	33,592,180	0	33,592,180
Library, Research and Information Services	2,530,712	0	2,530,712	0	2,530,712
Parliamentary Committees	28,748,366	0	28,748,366	0	28,748,366
Total	73,561,048	70,500,000	144,061,048	115,055,334	29,005,714
Public Services Commission	0	0	0	0	0
Commissioners	473,891	0	473,891	0	473,891
Office of the Executive Secretary	1,721,000	0	1,721,000	1,591,915	129,085
Total	2,194,891	0	2,194,891	1,591,915	602,976
Virtual Ministries for Centralised Transactions	0	0	0	0	0
Contingency	117,244,351	0	117,244,351	0	117,244,351
DACF-OGO	2,079,426,613	10,824,660	2,090,251,273	0	2,090,251,273
Donor Funds	0	0	0	53,339,020	-53,339,020
Non Road Arrears	730,000,000	0	730,000,000	0	730,000,000
Other Earmark Funds	934,846,034	109,386,799	1,044,232,833	0	1,044,232,833
Petroleum Related Fund	22,751,251	2,290,382	25,041,633	0	25,041,633
Statutory Fund	0	0	0	150,379,127	-150,379,127
Subscription	113,795,815	0	113,795,815	0	113,795,815
Total	3,998,064,064	122,501,841	4,120,565,905	203,718,146	3,916,847,759
Grand Total	14,038,467,462	780,061,503	14,818,528,965	10,927,441,657	3,891,087,308

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- GOODS AND SERVICES**

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
	GHC	GHC	GHC	GHC	GHC
MMDA					
Ablekuma Central Municipal Assembly_AbCMA	6,292,911	0	6,292,911	2,415,272	3,877,639
Ablekuma North Municipal Assembly_ABNM	1,499,875	5,441,501	6,941,375	820,588	6,120,787
Ablekuma West Municipal Assembly_ABWM	3,133,785	2,678,157	5,811,942	4,001,330	1,810,612
Abuakwa North Municipal Assembly_AbNMA	385,000	2,154,748	2,539,748	232,906	2,306,842
Abuakwa South Municipal Assembly_ASMA	488,000	1,820,284	2,308,284	1,503,599	804,685
Abura /Asebu/Kwamankese District Assembly_AAKDA	141,002	1,949,249	2,090,251	1,311,751	778,501
Accra Metropolitan Assembly_AMA	0	26,974,017	26,974,017	9,914,893	17,059,124
Achiase District Assembly_ADA	4,307,867	0	4,307,867	941,823	3,366,045
Ada East District Assembly_AEDA	0	1,357,737	1,357,737	1,125,397	232,340
Ada West District Assembly_AWDA	95,001	1,891,967	1,986,968	0	1,986,968
Adaklu District Assembly_ADA	1,707,542	2,238,706	3,946,248	1,136,994	2,809,254
Adansi Asokwa District Assembly_AADA	415,850	2,326,100	2,741,950	1,258,389	1,483,561
Adansi North District Assembly_ANDA	1,085,656	4,688,956	5,774,612	1,407,010	4,367,602
Adansi South District Assembly_ASDA	65,000	2,360,807	2,425,807	1,482,660	943,147
Adentan Municipal Assembly_ADMA	2,900,000	13,568,567	16,468,567	7,903,422	8,565,146
Afadzato South District Assembly_AFSDA	399,600	2,632,393	3,031,993	1,249,939	1,782,053
Afigya Kwabre North District Assembly_AKNDA	201,426	2,250,595	2,452,021	1,034,831	1,417,189
Afigya Kwabre South District Assembly_AKSDA	681,682	2,741,639	3,423,321	2,198,089	1,225,232
Agona East District Assembly_AEDA	606,000	1,761,928	2,367,928	1,386,972	980,956
Agona West Municipal Assembly_AWMA	1,283,048	4,484,385	5,767,433	2,205,082	3,562,351
Agortime Ziope District Assembly_AZDA	511,500	1,949,348	2,460,848	1,336,938	1,123,910
Ahafo Ano North Municipal Assembly_AANMA	118,917	2,028,357	2,147,273	956,933	1,190,340
Ahafo Ano South East Municipal Assembly_AASEDA	0	2,015,479	2,015,479	620,238	1,395,242
Ahafo Ano South West District Assembly_AASWDA	29,000	3,321,062	3,350,062	998,814	2,351,247
Ahanta West Municipal Assembly_AWMA	0	3,020,232	3,020,232	3,381,650	-361,418
Ajumako/Enyan/Esiam District Assembly_AEEDA	347,042	2,812,591	3,159,633	188,163	2,971,470
Akatsi North District Assembly_ANDA	400,000	2,411,187	2,811,187	88,641	2,722,546
Akatsi South District Assembly_ASDA	356,500	2,095,830	2,452,330	1,995,066	457,264
Akrofrom District Assembly_ADA	538,446	2,469,337	3,007,783	1,074,779	1,933,004
Akuapem South District Assembly_ASDA	2,637,425	2,905,503	5,542,928	427,538	5,115,390
Akwapim North Municipal Assembly_ANMA	280,000	3,680,578	3,960,578	2,311,151	1,649,427
Akyemansa District Assembly_AMDA	336,099	2,386,799	2,722,899	821,691	1,901,208
Amansie Central District Assembly_ACDA	976,261	2,296,031	3,272,292	1,357,839	1,914,453
Amansie South District Assembly_ASDA	1,280,988	2,035,824	3,316,812	2,534,269	782,544
Amansie West District Assembly_AWDA	100,000	3,598,259	3,698,259	3,003,935	694,325
Amenfi Central District Assembly_ACDA	1,930,800	1,148,848	3,079,648	1,202,040	1,877,609
Anloga District Assembly_AnDA	1,508,572	0	1,508,572	379,371	1,129,202
Aowin Municipal Assembly_AOMA	221,500	1,881,758	2,103,258	1,080,780	1,022,478
Asante Akim Central Municipal Assembly_AACMA	1,403,387	3,269,252	4,672,639	2,167,930	2,504,709
Asante Akim North District Assembly_AANDA	313,000	5,354,157	5,667,157	2,941,373	2,725,784
Asante Akim South Municipal Assembly_AASMA	97,500	2,272,871	2,370,371	1,423,688	946,683
Asene-Manso District Assembly- Akroso_AMADA	0	2,016,210	2,016,210	185,990	1,830,219
Ashaiman Municipal Assembly_ASHMA	490,000	8,979,351	9,469,351	253,798	9,215,553
Asikuma-Odoben-Brakwa-Breman District Assembly_AOBDMA	128,729	2,627,426	2,756,155	635,256	2,120,899
Asokore Mampong Municipal Assembly_AMMA	250,000	7,715,174	7,965,174	1,584,454	6,380,721
Asokwa Municipal Assembly_ASMA	723,138	4,054,762	4,777,900	4,141,202	636,698
Assin Fosu Municipal Assembly_AFMA	253,000	1,747,087	2,000,087	1,325,184	674,903
Assin North District Assembly_ANDA	171,092	3,566,580	3,737,672	14,400	3,723,272
Assin South District Assembly_ASDA	250,004	2,642,367	2,892,371	179,448	2,712,924
Asunafo North Municipal Assembly_ANMA	428,392	3,076,094	3,504,486	102,489	3,401,997
Asunafo South District Assembly_ASDA	0	2,167,436	2,167,436	4,968,323	-2,800,887
Asuogyaman District Assembly_ASUDA	115,000	6,288,279	6,403,279	0	6,403,279
Asutifi North District Assembly_ANDA	365,227	3,100,624	3,465,851	3,094,453	371,398
Asutifi South District Assembly_ATSDA	838,540	2,017,992	2,856,532	0	2,856,532
Atebubu/Amantin Municipal Assembly_AAMA	0	3,687,868	3,687,868	2,226,359	1,461,509
Atiwa East District Assembly_AEDA	427,000	1,686,934	2,113,934	712,241	1,401,693
Atiwa West District Assembly_AWDA	718,102	3,491,146	4,209,248	280,047	3,929,201
Atwima Kwanwoma District Assembly_AKDA	389,752	3,372,080	3,761,832	2,497,805	1,264,027
Atwima Mponua District Assembly_AMDA	312,718	1,772,580	2,085,297	890,089	1,195,209
Atwima Nwabiagya Municipal Assembly_ANMA	400,000	4,009,862	4,409,862	878,868	3,530,994

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- GOODS AND SERVICES

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Atwima Nwabiagya North District Assembly_ANNDA	340,607	2,285,180	2,625,787	0	2,625,787
Awutu Senya District Assembly_ASDA	230,000	937,158	1,167,158	923,480	243,677
Awutu Senya East Municipal Assembly_ASEMA	7,299,440	3,427,461	10,726,901	0	10,726,901
Ayawaso Central Municipal Assembly_ACMA	2,042,756	0	2,042,756	2,542,206	-499,451
Ayawaso East Municipal Assembly_AEMA	1,547,465	3,545,081	5,092,546	3,850,645	1,241,901
Ayawaso North Municipal Assembly_ANMA	291,200	5,128,559	5,419,759	2,453,834	2,965,925
Ayawaso West Municipal Assembly_AWMA	4,947,600	6,853,530	11,801,130	1,296,455	10,504,674
Ayensuano District Assembly_AyDA	321,352	2,040,661	2,362,013	172,271	2,189,743
Banda District Assembly_BDA	1,809,593	2,273,866	4,083,459	2,525,981	1,557,478
Bawku Municipal Assembly_BMA	376,701	1,467,800	1,844,501	2,056,887	-212,386
Bawku West District Assembly_BWDA	653,000	3,431,919	4,084,919	1,498,376	2,586,543
Bekwai Municipal Assembly_BMA	168,051	2,804,100	2,972,151	1,947,677	1,024,475
Berekum East Municipal Assembly_BEMA	884,000	2,817,000	3,701,000	1,733,113	1,967,887
Berekum West District Assembly_BWDA	619,199	1,350,617	1,969,816	819,048	1,150,768
Bia East District Assembly_BEDA	335,000	1,691,091	2,026,091	2,372,641	-346,550
Bia West District Assembly_BWDA	778,437	3,076,258	3,854,695	1,451,210	2,403,485
Biakoye District Assembly_BDA	305,000	2,097,748	2,402,748	0	2,402,748
Bibiani Anhwiaso Bekwai Municipal Assembly_BABMA	2,396,888	5,754,157	8,151,045	3,410,665	4,740,380
Binduri District Assembly_BDA	96,800	1,340,000	1,436,800	2,000,052	-563,252
Birim Central Municipal Assembly_BCMA	593,951	2,363,151	2,957,103	132,372	2,824,731
Birim North District Assembly_BNDA	1,499,763	3,397,669	4,897,432	843,763	4,053,669
Birim South District Assembly_BSDA	174,000	2,236,959	2,410,959	2,010,459	400,500
Bodi District Assembly_BDA	0	1,493,061	1,493,061	1,747,403	-254,341
Bole District Assembly_BDA	1,680,000	3,703,296	5,383,296	2,117,973	3,265,323
Bolgatanga East District Assembly_BEDA	127,144	2,162,516	2,289,659	1,012,151	1,277,508
Bolgatanga Municipal Assembly_BOLMA	1,640,078	3,170,354	4,810,432	2,004,594	2,805,838
Bongo District Assembly_BODA	884,710	2,063,286	2,947,997	1,821,976	1,126,021
Bosome Freho District Assembly_BFDA	0	2,126,930	2,126,930	82,757	2,044,173
Bosomtwe District Assembly_BDA	40,000	2,120,760	2,160,760	0	2,160,760
Builsa North District Assembly_BNDA	384,800	2,430,375	2,815,175	1,381,782	1,433,393
Builsa South District Assembly_BSDA	240,000	2,716,519	2,956,519	2,074,191	882,328
Bunkpurugu Nakpanduri District Assembly_BDA	870,000	2,576,880	3,446,880	37,949	3,408,931
Cape Coast Metropolitan Assembly_CCMA	743,960	4,846,479	5,590,439	0	5,590,439
Central Gonja District Assembly_CGDA	78,018	3,100,705	3,178,723	262,488	2,916,235
Central Tongu District Assembly_CTMA	456,788	2,303,166	2,759,955	2,031,164	728,790
Chereponi District Assembly_CDA	1,815,201	2,352,269	4,167,470	1,504,960	2,662,510
Dafiama Bussie Issa District Assembly_DBI	455,804	2,177,408	2,633,212	971,183	1,662,029
Denkyembuor District Assembly_DDA	1,060,984	2,199,853	3,260,837	1,685,880	1,574,958
Dormaa Central Municipal Assembly_DCMA	2,202,573	5,012,160	7,214,732	1,486,447	5,728,285
Dormaa East District Assembly_DEDA	418,000	1,576,329	1,994,329	1,623,566	370,763
Dormaa West District Assembly_DWDA	393,535	996,020	1,389,555	1,095,777	293,778
East Gonja Municipal Assembly_EGMA	1,639,500	3,264,682	4,904,182	20,690	4,883,492
East Mamprusi Municipal Assembly_EMMA	777,000	3,627,418	4,404,418	1,345,659	3,058,759
Effia Kwesimintsim Municipal Assembly_EKMA	760,500	6,474,009	7,234,509	3,708,731	3,525,777
Efutu Municipal Assembly_EMA	518,289	3,362,799	3,881,088	982,285	2,898,803
Ejisu Municipal Assembly_EMA	467,709	2,977,286	3,444,995	0	3,444,995
Ejura Sekyredumasi Municipal Assembly_ESMA	239,685	2,690,766	2,930,451	1,353,984	1,576,468
Ekumfi District Assembly_EDA	0	3,504,669	3,504,669	1,333,994	2,170,675
Ellembelle District Assembly_EDA	463,000	4,743,801	5,206,801	0	5,206,801
Fanteakwa North District Assembly_FANDA	0	2,747,488	2,747,488	14,122	2,733,366
Fanteakwa South District Assembly_FASDA	386,900	2,091,445	2,478,345	1,899,928	578,417
Ga Central Municipal Assembly_GCMA	0	5,546,025	5,546,025	2,929,559	2,616,466
Ga East Municipal Assembly_GEMA	1,145,046	5,416,407	6,561,453	404,708	6,156,745
Ga North Municipal Assembly_GNMA	1,204,000	2,720,785	3,924,785	2,789,086	1,135,699
Ga South Municipal Assembly_GSMA	1,399,989	5,657,011	7,057,000	131,412	6,925,587
Ga West Municipal Assembly_GWMA	446,500	4,286,055	4,732,555	2,975,002	1,757,553
Garu District Assembly_GDA	0	5,744,942	5,744,942	957,193	4,787,749
Gomoa Central District Assembly_GCDA	605,917	2,907,369	3,513,286	73,118	3,440,168
Gomoa East District Assembly_GEDA	2,165,134	2,892,918	5,058,052	2,614,922	2,443,130
Gomoa West District Assembly_GWDA	619,169	2,539,704	3,158,873	2,046,012	1,112,861

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- GOODS AND SERVICES

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
MMDA					
Gushiegu Municipal Assembly_GMA	1,011,390	2,004,114	3,015,504	2,183,683	831,821
Hemang Lower Denkyira District Assembly_THLDDA	987,460	1,724,029	2,711,489	765,264	1,946,225
Ho Municipal Assembly_HMA	2,362,290	5,410,802	7,773,092	1,851,588	5,921,504
Ho West District Assembly_HWDA	320,440	3,353,422	3,673,862	0	3,673,862
Hohoe Municipal Assembly _HHMA	635,020	2,622,676	3,257,696	2,744,202	513,494
Jaman North District Assembly_JNDA	76,688	2,939,620	3,016,308	865,015	2,151,293
Jaman South Municipal Assembly_JSMA	610,001	2,278,326	2,888,327	2,618,170	270,157
Jasikan District Assembly_JDA	150,000	1,867,243	2,017,243	943,023	1,074,220
Jirapa Municipal Assembly_JMA	278,763	2,181,710	2,460,474	1,974,656	485,818
Jomoro Municipal Assembly_JMA	464,942	2,649,227	3,114,169	264,165	2,850,004
Juaben Municipal Assembly_JMA	660,363	2,599,345	3,259,708	1,667,213	1,592,495
Juaboso District Assembly_JDA	0	2,064,385	2,064,385	324,817	1,739,569
Kajebi District Assembly_KADA	182,498	2,240,212	2,422,710	75,176	2,347,534
Karaga District Assembly_KDA	1,188,906	4,700,101	5,889,007	2,757,495	3,131,511
Kassena Nankana East Municipal Assembly_KNMA	145,000	3,114,317	3,259,317	1,198,943	2,060,374
Kassena Nankana West District Assembly_KNWDA	673,260	2,878,739	3,551,999	0	3,551,999
Keta Municipal Assembly_KeMA	2,465,922	1,400,922	3,866,844	312,878	3,553,966
Ketu North Municipal Assembly_KNMA	385,000	2,832,354	3,217,354	1,653,627	1,563,727
Ketu South Municipal Assembly_KSMA	1,253,370	2,740,169	3,993,539	1,591,895	2,401,644
Kintampo North Municipal Assembly_KiMA	821,000	3,275,449	4,096,449	2,161,994	1,934,455
Kintampo South District Assembly_KiSDA	72,396	2,769,850	2,842,246	1,122,019	1,720,228
Komenda-Edina-Eguafo-Abirim Municipal Assembly_KEEAMA	681,160	3,972,370	4,653,530	1,578,162	3,075,368
Kpandai District Assembly_KpDA	2,080,093	7,428,420	9,508,513	2,587,943	6,920,570
Kpando Municipal Assembly_KpMA	926,030	2,646,380	3,572,409	2,102,301	1,470,108
Kpone Katamanso Municipal Assembly_KKMA	1,506,599	8,623,674	10,130,273	29,660	10,100,613
Krachi East Municipal Assembly_KEMA	311,440	2,213,614	2,525,054	1,271,443	1,253,611
Krachi Nchumuru District Assembly_KNDA	345,000	2,468,567	2,813,567	1,080,058	1,733,510
Krachi West District Assembly_KWDA	0	2,354,681	2,354,681	1,583,211	771,470
Krowor Municipal Assembly_NROMA	1,716,083	4,588,684	6,304,767	430,783	5,873,983
Kumasi Metropolitan Assembly_KMA	1,632,022	20,307,569	21,939,591	18,477,849	3,461,742
Kumbungu District Assembly_KDA	910,359	4,322,312	5,232,671	1,951,731	3,280,940
Kwabre East Municipal Assembly_KEMA	578,855	2,857,509	3,436,364	2,377,817	1,058,547
Kwadaso Municipal Assembly_KdMA	371,668	5,298,841	5,670,510	3,606,994	2,063,516
Kwaebibirem Municipal Assembly_KbMA	359,202	3,086,012	3,445,213	79,952	3,365,261
Kwahu Afram Plains North District Assembly_KAPNDA	409,776	2,382,229	2,792,005	1,800,100	991,906
Kwahu Afram Plains South District Assembly_KAPSDA	190,000	3,330,436	3,520,436	555,443	2,964,992
Kwahu East District Assembly_KEDA	193,000	2,657,534	2,850,534	989,669	1,860,865
Kwahu South District_KSDA	883,926	2,690,271	3,574,197	984,078	2,590,119
Kwahu West Municipal_KWMA	1,340,000	2,717,775	4,057,775	3,768,136	289,639
La Dade-Kotopon Municipal Assembly_LADMA	1,218,003	6,635,483	7,853,486	2,001,041	5,852,445
La Nkwantanang Municipal Assembly_LANMA	420,262	5,775,981	6,196,243	0	6,196,243
Lambussie Karni District Assembly_LDA	50,000	2,498,263	2,548,263	1,799,452	748,810
Lawra Municipal Assembly_LMA	815,431	1,757,692	2,573,123	2,063,737	509,386
Ledzokuku Municipal Assembly_LEKMA	376,120	7,281,998	7,658,118	2,194,911	5,463,207
Lower Manya Krobo Municipal Assembly_LMKMA	464,794	2,025,110	2,489,904	1,480,215	1,009,689
Mampong Municipal Assembly_MMA	560,000	3,290,601	3,850,601	2,403,387	1,447,214
Mamprugu Moagduri District Assembly_MMDA	159,885	1,512,897	1,672,782	2,260,260	-587,479
Mfantseman Municipal Assembly_MMA	677,246	3,634,695	4,311,940	737,825	3,574,115
Mion District Assembly_MDA	477,000	2,559,566	3,036,566	1,879,841	1,156,725
Mphor District Assembly_MDA	0	2,642,541	2,642,541	2,066,372	576,170
Nabdam District Assembly_NDA	287,849	1,818,474	2,106,323	0	2,106,323
Nadowli Kaleo District Assembly_NKDA	3,749,000	1,592,114	5,341,114	1,906,875	3,434,239
Nandom District Assembly_NADA	10,800	2,476,044	2,486,844	1,345,133	1,141,711
Nantom District Assembly_NDA	0	905,862	905,862	1,030,285	-124,422
Nanumba North Municipal Assembly_NNMA	2,472,000	4,690,805	7,162,805	1,855,931	5,306,874
Nanumba South District Assembly_NSDA	547,000	3,232,762	3,779,762	1,813,862	1,965,900
New Juaben North Municipal Assembly_NJNMA	601,000	2,119,844	2,720,844	433,705	2,287,139
New Juaben South Municipal Assembly_NJSMA	15,435,000	4,300,544	19,735,544	5,960,474	13,775,071
Ningo Prampram District Assembly_NIPDA	505,000	5,182,647	5,687,647	2,522,832	3,164,815
Nkoranza North District Assembly_NNDA	394,295	1,870,778	2,265,073	4,238,715	-1,973,642

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	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
MMDA					
Nkoranza South Municipal Assembly_NSMA	211,800	1,803,185	2,014,985	1,927,101	87,884
Nkwanta North District Assembly_NNDA	1,469,104	3,036,849	4,505,953	1,909,391	2,596,561
Nkwanta South Municipal Assembly_NSMA	0	2,076,872	2,076,872	337,719	1,739,153
North Dayi District Assembly_NDDA	530,000	1,913,541	2,443,541	58,531	2,385,010
North East Gonja District Assembly_NEGDA	1,431,859	0	1,431,859	997,383	434,476
North Gonja District Assembly_NGDA	408,000	2,169,164	2,577,164	0	2,577,164
North Tongu District Assembly_NTDA	154,500	1,907,048	2,061,548	748,525	1,313,024
Nsawam Adoagyiri Municipal Assembly_NAMA	283,972	3,300,057	3,584,030	4,778,548	-1,194,519
Nzema East Municipal Assembly_NEMA	149,992	1,081,969	1,231,961	760,020	471,941
Obuasi East District Assembly_OEDA	70,000	2,258,234	2,328,234	337,051	1,991,183
Obuasi Municipal Assembly_OMA	7,001,076	3,497,433	10,498,509	2,672,100	7,826,410
Offinso Municipal Assembly_OSMA	245,712	3,088,675	3,334,387	2,845,708	488,678
Offinso North District Assembly_ONDA	258,000	2,499,835	2,757,835	1,349,442	1,408,393
Oforikrom Municipal Assembly_OfMA	935,908	4,178,906	5,114,814	2,091,809	3,023,006
Okaikwei North Municipal Assembly_OKNMA	1,555,037	6,580,335	8,135,371	323,163	7,812,208
Okere District Assembly_ODA	345,000	3,130,827	3,475,827	523,807	2,952,020
Old Tafo Municipal Assembly_OTMA	1,838,400	6,112,125	7,950,525	2,519,415	5,431,111
Prestea-Huni-Valley Municipal Assembly_PHMA	0	4,855,594	4,855,594	4,082,307	773,287
Pru East District Assembly_PEDA	56,000	2,254,800	2,310,800	1,265,686	1,045,114
Pru West District Assembly_PWDA	625,435	1,659,894	2,285,329	570,307	1,715,022
Pusiga District Assembly_PDA	268,451	1,838,559	2,107,010	1,614,747	492,263
Saboba District Assembly_SDA	213,750	2,920,080	3,133,830	1,508,520	1,625,310
Sagnerigu Municipal Assembly_SeMA	549,500	2,626,253	3,175,753	0	3,175,753
Savelugu Municipal Assembly_SMA	0	2,301,871	2,301,871	0	2,301,871
Sawla Tuna Kalba District Assembly_STKDA	46,258	1,809,388	1,855,646	1,466,177	389,468
Sefwi Akontombra District Assembly_SADA	235,000	1,266,571	1,501,571	1,864,058	-362,486
Sefwi-Wiawso Municipal Assembly_SWMA	290,000	22,361,454	22,651,454	3,020,875	19,630,579
Sekondi-Takoradi Metropolitan_STMA	8,982,858	7,998,391	16,981,250	5,872,447	11,108,803
Sekyere Afram Plains District Assembly_SAPDA	2,026,084	2,028,219	4,054,303	0	4,054,303
Sekyere Central District Assembly_SCDa	1,447,800	991,183	2,438,983	2,223,251	215,732
Sekyere East District Assembly_SEDA	278,258	1,847,527	2,125,785	2,438,297	-312,512
Sekyere Kumawu District Assembly_SKDA	28,000	2,222,572	2,250,572	1,153,132	1,097,440
Sekyere South District Assembly_SSDA	488,006	2,252,762	2,740,768	1,187,170	1,553,598
Sene East District Assembly_SEDA	49,006	4,048,360	4,097,365	2,199,192	1,898,173
Sene West District Assembly_SEWDA	95,000	1,786,692	1,881,692	1,756,483	125,209
Shai-Osudoku District Assembly_SODA	2,062,823	3,370,419	5,433,242	2,181,716	3,251,526
Shama District Assembly_SDA	2,183,900	3,629,871	5,813,771	3,129,665	2,684,106
Sissala East Municipal Assembly_SEMA	310,853	2,137,536	2,448,390	1,299,726	1,148,664
Sissala West District Assembly_SWDA	0	1,756,044	1,756,044	1,310,983	445,061
South Dayi District Assembly_SDDA	598,446	2,242,200	2,840,646	1,534,996	1,305,650
South Tongu District Assembly_STDA	616,639	2,836,946	3,453,585	1,095,875	2,357,711
Suaman District Assembly_SUADA	1,300,702	1,514,476	2,815,178	1,238,568	1,576,610
Suame Municipal Assembly_SMA	5,346,466	5,416,438	10,762,904	2,862,626	7,900,278
Suhum Municipal Assembly_SuMA	0	2,251,630	2,251,630	86,555	2,165,075
Sunyani Municipal Assembly_SMA	545,293	5,588,596	6,133,889	4,636,165	1,497,724
Sunyani West District Assembly_SWDA	700,000	2,327,876	3,027,876	1,854,056	1,173,819
Tain District Assembly_TDA	30,000	1,712,230	1,742,230	1,678,290	63,940
Talensi District Assembly_TDA	517,343	2,202,112	2,719,455	1,698,636	1,020,818
Tamale Metropolitan Assembly_TaMA	1,424,261	5,940,949	7,365,209	5,655,139	1,710,071
Tano North Municipal Assembly_TNMA	421,821	2,609,425	3,031,246	2,973,522	57,724
Tano South Municipal Assembly_TSMA	659,055	2,160,755	2,819,810	1,791,765	1,028,045
Tarkwa Nsuaem Municipal Assembly_TNMA	319,828	6,324,486	6,644,314	6,250,263	394,051
Tatale Sanguli District Assembly_TSDA	816,708	2,457,670	3,274,378	189,706	3,084,673
Techiman Municipal Assembly_TMA	430,008	5,216,954	5,646,962	2,673,413	2,973,549
Techiman North District Assembly_TNDA	0	3,974,845	3,974,845	793,116	3,181,730
Tema Metropolitan Assembly_TMA	702,705	25,642,035	26,344,740	1,400	26,343,340
Tema West Municipal Assembly_TWMA	0	9,824,141	9,824,141	7,003	9,817,138
Tempene District Assembly_TeDA	467,058	4,309,574	4,776,632	1,444,839	3,331,793
Tolon District Assembly_TDA	261,000	3,103,360	3,364,360	2,337,812	1,026,547
Twifu Ati Morkwa District Assembly_TAMDA	442,000	3,199,768	3,641,768	2,080,947	1,560,821

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019

BY COST CENTRES- GOODS AND SERVICES

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
	GHC	GHC	GHC	GHC	GHC
MMDA					
Upper Denkyira East Municipal_UDEMA	0	2,350,818	2,350,818	770,400	1,580,418
Upper Denkyira West District Assembly_UDWMA	877,000	1,697,385	2,574,385	1,732,921	841,464
Upper Manya Krobo District Assembly_UMKDA	295,000	1,934,035	2,229,035	1,829,727	399,308
Upper West Akim District Assembly_UWADA	207,600	1,987,337	2,194,937	78,629	2,116,308
Wa East District Assembly_WEDA	69,000	4,749,146	4,818,146	2,004,197	2,813,948
Wa Municipal Assembly_WMA	840,000	2,763,490	3,603,490	3,321,937	281,553
Wa West District Assembly_WWDA	1,206,000	2,481,514	3,687,514	2,172,353	1,515,160
Wassa Amenfi East Municipal Assembly_WAEMA	444,882	5,911,747	6,356,629	523,771	5,832,857
Wassa Amenfi West Municipal Assembly_WAWMA	37,700	3,180,731	3,218,431	1,372,111	1,846,320
Wassa East District Assembly_WEDA	622,500	3,098,462	3,720,962	3,331,154	389,808
Weija Gbawe Municipal Assembly_WGMA	1,792,800	4,496,094	6,288,894	4,154,813	2,134,081
Wenchi Municipal Assembly_WNA	510,798	2,505,568	3,016,366	1,696,551	1,319,815
West Akim Municipal Assembly_WAMA	669,903	3,217,212	3,887,114	0	3,887,114
West Gonja District Assembly_WGDA	230,498	2,192,877	2,423,375	93,535	2,329,840
West Mamprusi Municipal Assembly_WMMA	417,565	1,549,238	1,966,803	1,185,800	781,002
Yendi Municipal Assembly_YMA	200,000	3,722,908	3,922,908	1,995,032	1,927,875
Yilo Krobo Municipal Assembly_YKMA	0	3,121,217	3,121,217	2,509,174	612,043
Yunyoo Nasuan District Assembly_YNDA	1,031,437	1,355,928	2,387,365	1,101,823	1,285,542
Zabzugu District Assembly_ZDA	533,259	1,484,500	2,017,759	0	2,017,759
MMDA Total	220,488,835	877,593,157	1,098,081,991	429,766,103	668,315,888

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- OTHER EXPENDITURE

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
CHRAJ (CHRAJ)					
Anti Corruption Departmen	76,000	0	76,000	0	76,000
Total	76,000	0	76,000	0	76,000
Ghana Revenue Authority					
Commisioner General Sec.	1,234,000	0	1,234,000	0	1,234,000
Domestic Tax Revenue Division	807,500	0	807,500	0	807,500
Support Services Division	972,425	0	972,425	21,819,255	-20,846,830
Total	3,013,925	0	3,013,925	21,819,255	-18,805,330
Judiciary And Judicial Service					
Gen. Admin	393,367	0	393,367	147,213	246,154
Other Governement Obligation-General Government Services	0	0	0	3,014	-3,014
Total	393,367	0	393,367	150,227	243,140
Ministry for Inner City and Zongo Development					
Other Governement Obligation-Contingency	0	0	0	1,750,000	-1,750,000
Policy Planning, Budgeting, Monitoring and Evaluation	5,527,837	0	5,527,837	0	5,527,837
Total	5,527,837	0	5,527,837	1,750,000	3,777,837
Ministry of Communications (MoC)					
Gen. Admin	0	0	0	500	-500
Total	0	0	0	500	-500
Ministry of Business Development					
Headquarters	70,000	0	70,000	0	70,000
Total	70,000	0	70,000	0	70,000
Ministry of Defence (MoD)					
Gen. Admin	9,000	0	9,000	0	9,000
Ghana Armed Forces	3,512,316	0	3,512,316	0	3,512,316
Veterans Association of Ghana	2,467	0	2,467	0	2,467
Total	3,523,783	0	3,523,783	0	3,523,783
Ministry of Education (MOE)					
Centre for National Distance Learning and Open Schooling (C	3,350	0	3,350	0	3,350
Council for Technical & Vocational Education & Training	0	0	0	3,000	-3,000
Gen. Admin	1,888,000	0	1,888,000	28,427,272	-26,539,272
Ghana Education Service (GES)	20,000,000	0	20,000,000	0	20,000,000
Ghana Library Board	20,000	0	20,000	79,985	-59,985
Ghana National Commission for UNESCO	1,535,074	0	1,535,074	1,517,000	18,074
National Service Secretariat	0	0	0	29,055	-29,055
Non Formal Education	11,492	0	11,492	7,402	4,090
Tertiary	1,500,000	0	1,500,000	8,579,485	-7,079,485
Total	24,957,916	0	24,957,916	38,643,199	-13,685,284
Ministry of Employment and Labour Relations (MELR)					
Management Development & Productivity Institute	0	0	0	11,077	-11,077
National Pension & Regulatory Authority	0	0	0	52,453	-52,453
National Vocational Training Institute (NVTI)	403,683	0	403,683	427,166	-23,483
Other Governement Obligation-Subscription	0	0	0	390,791	-390,791
Total	403,683	0	403,683	881,487	-477,804
Ministry of Energy					
Headquarters.	3,000	0	3,000	0	3,000
Total	3,000	0	3,000	0	3,000
Ministry of Environment Science, Technology and Innovation (MESTI)					
Environmental Protection Agency	415,000	0	415,000	201,099	213,901
Ghana Atomic Energy Commission (G.A.E.C)	257,000	0	257,000	3,199,909	-2,942,909
Nuclear Regulatory Authority	0	0	0	38,200	-38,200
Other Governement Obligation-Subscription	0	0	0	1,847,871	-1,847,871
Total	672,000	0	672,000	5,287,079	-4,615,079
Ministry of Finance (MoF)					
Finance Headquarters	0	0	0	267,316	-267,316
Other Governement Obligation-Contingency	0	0	0	638,593	-638,593

Other Government Obligation-General Government Services	0	0	0	16,708,611	-16,708,611
Other Government Obligation-Subscription	0	0	0	46,379,680	-46,379,680
Public Procurement Authority	0	0	0	17,842	-17,842
Securities and Exchange Commission	985,168	0	985,168	361,810	623,358
Total	985,168	0	985,168	64,373,852	-63,388,684
Ministry of Foreign Affairs and Regional Integration(MFARI)					
Foreign Affairs HQ	0	0	0	44,886,652	-44,886,652
Other Government Obligation-Subscription	0	0	0	14,743,536	-14,743,536
Total	0	0	0	59,630,188	-59,630,188
Ministry of Gender, Children and Social Protection (MGCSP)					
Dept. of Social Welfare General Administration, Budget and P	168,000,000	0	168,000,000	115,893,773	52,106,227
Headquarters	0	0	0	167,164	-167,164
National Commission of Persons with Disability General Admin	0	0	0	13,165,130	-13,165,130
Total	168,000,000	0	168,000,000	129,226,067	38,773,933
Ministry of Health (MoH)					
Christian Health Association of Ghana	1,365,967	0	1,365,967	0	1,365,967
District Hospital	0	0	0	138,843	-138,843
Food and Drugs Authority	362,318	0	362,318	0	362,318
Ghana Health Service	0	0	0	381,026	-381,026
Medical Stores	0	0	0	443,767	-443,767
National Health Insurance Authority	0	0	0	132,346,610	-132,346,610
Nurses and Midwives Council	150,000	0	150,000	0	150,000
Psychiatry Hospitals (Tertiary Health Services)	9,242	0	9,242	0	9,242
Sub District Clinics	0	0	0	6,000	-6,000
Sub District Health Centres	0	0	0	7,175	-7,175
Sub District Polyclinics	0	0	0	48,409	-48,409
Subvented Organisations	64,000	0	64,000	0	64,000
Teaching Hospitals	4,075,843	0	4,075,843	1,401,120	2,674,723
Training Institutions	0	0	0	933,382	-933,382
Total	6,027,369	0	6,027,369	135,706,332	-129,678,962
Ministry of Information					
Ghana Broadcasting Corporation (GBC)	6,546,071	0	6,546,071	0	6,546,071
Total	6,546,071	0	6,546,071	0	6,546,071
Ministry of Lands and Natural Resources (MLNR)					
Forestry Commission	0	0	0	4,755,068	-4,755,068
Minerals Commission	0	0	0	665,638	-665,638
Other Government Obligation-Contingency	0	0	0	4,987,746	-4,987,746
Other Government Obligation-General Government Services	0	0	0	21,648,731	-21,648,731
Other Government Obligation-Subscription	0	0	0	20,092,666	-20,092,666
Total	0	0	0	52,149,848	-52,149,848
Ministry of National Security					
Bureau of National Communication	17,000,000	0	17,000,000	18,734,814	-1,734,814
Bureau of National Investigation	10,863,000	0	10,863,000	5,456,378	5,406,622
National Security Council Secretariat	98,750,000	30,420,047	129,170,047	120,085,797	9,084,250
Other Government Obligation-Contingency	0	0	0	30,893,949	-30,893,949
Other Government Obligation-General Government Services	0	0	0	23,309,107	-23,309,107
Other Government Obligation-Subscription	0	0	0	4,208,814	-4,208,814
Research Department	14,867,500	0	14,867,500	14,032,807	834,693
Total	141,480,500	30,420,047	171,900,547	216,721,666	-44,821,119
Ministry of Railway Development					
Ghana Railway Development Authority	0	0	0	38,690	-38,690
Other Government Obligation-General Government Services	0	0	0	4,948,001	-4,948,001
Total	0	0	0	4,986,691	-4,986,691
Ministry of Roads and Highways					
Department of Urban Roads	16,675	0	16,675	0	16,675
Ghana Highway Authority	142,000	0	142,000	0	142,000
Other Government Obligation-General Government Services	0	0	0	514,300	-514,300
Total	158,675	0	158,675	514,300	-355,625
Ministry of Sanitation and Water Resource					
Community Water and Sanitation Department	0	0	0	1,869,217	-1,869,217
Water Resources Commission	91,500	0	91,500	53,601	37,899

Total	91,500	0	91,500	1,922,818	-1,831,318
Ministry of the Interior (MINT)					
Gaming Board	0	0	0	471,775	-471,775
Ghana Immigration Service	0	0	0	498,454	-498,454
Ghana Police Service	0	0	0	196,278	-196,278
Ghana Prisons Service	400,000	0	400,000	99,762	300,238
National Disaster Management Organization	0	0	0	3,871,223	-3,871,223
Total	400,000	0	400,000	5,137,491	-4,737,491
Ministry of Tourism, Culture and Creative Arts					
Other Government Obligation-General Government Services	0	0	0	17,000,000	-17,000,000
Other Government Obligation-Subscription	0	0	0	999,582	-999,582
Subvented Agencies	32,000	0	32,000	19,151	12,850
Total	32,000	0	32,000	18,018,733	-17,986,733
Ministry of Trade and Industry (MoTI)					
Gen. Admin	0	0	0	580,844	-580,844
Ghana Freezone Board	0	0	0	603,793	-603,793
Ghana Standards Board	567,828	0	567,828	28,383	539,445
Total	567,828	0	567,828	1,213,020	-645,192
Ministry of Transport (MRT)					
National Road Safety Commission	0	0	0	159,045	-159,045
Total	0	0	0	159,045	-159,045
Ministry of Works and Housing (MWRWH)					
Architect Registration Council	0	0	0	13,651	-13,651
Gen. Admin (GA)	33,900	0	33,900	0	33,900
Hydrological Services Department	0	0	0	48,189	-48,189
Total	33,900	0	33,900	61,840	-27,940
Ministry of Youth and Sports (MoYS)					
Headquarters	0	0	0	330,400	-330,400
National Sports Authority	0	0	0	10,429	-10,429
Total	0	0	0	340,829	-340,829
National Labour Commission (NLC)					
Headquarters	52,000	0	52,000	45,131	6,869
General Administration HQ	10,000	0	10,000	0	10,000
Total	62,000	0	62,000	45,131	16,869
Office of Government Machinery (OGM)					
Ghana Investment Promotion Centre (GIPC)	0	0	0	3,287,629	-3,287,629
Office of the President	735,000	0	735,000	0	735,000
Other Government Obligation-Contingency	0	0	0	214,400	-214,400
Scholarship Secretariat	1,920,141,924	1	1,920,141,925	1,421,327,176	498,814,749
Special Development Initiative	840,000,000	0	840,000,000	848,448,150	-8,448,150
Total	2,760,876,924	1	2,760,876,925	2,273,232,223	487,644,701
Office Of Head of Civil Service (OHCS)					
Other Government Obligation_Subscription	0	0	0	203,229	-203,229
Total	0	0	0	203,229	-203,229
Office of The Attorney General and Ministry of Justice					
Council for Law Reporting	500	0	500	0	500
Economic and Organised Crime Office	3,000	0	3,000	0	3,000
Gen. Admin and Finance	10,000	0	10,000	0	10,000
General Legal Council	251,814	0	251,814	118,784	133,030
Other Government Obligation-General Government Services	0	0	0	4,616	-4,616
Registrar General's Dep't	21,000	0	21,000	2,688	18,313
Total	286,314	0	286,314	126,088	160,226
Office of The Special Prosecutor					
Headquarters	30,000,000	0	30,000,000	62,579,868	-32,579,868
Total	30,000,000	0	30,000,000	62,579,868	-32,579,868
Virtual Ministries for Centralised Transactions					
Donor Funds	0	0	0	1,727,915	-1,727,915
Other Earmark Funds	2,288,294,797	162,890,614	2,451,185,411	0	2,451,185,411
Statutory Fund	0	0	0	4,012,165,456	-4,012,165,456
Total	2,288,294,797	162,890,614	2,451,185,411	4,013,893,371	-1,562,707,960
Grand Total	5,442,484,558	193,310,662	5,635,795,220	7,108,776,346	-1,472,981,126

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- OTHER EXPENDITURE

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Ablekuma Central Municipal Assembly_AbCMA	749,050	0	749,050	230,300	518,749
Ablekuma North Municipal Assembly_ABNM	75,000	1,334,974	1,409,974	66,359	1,343,615
Ablekuma West Municipal Assembly_ABWM	433,000	0	433,000	113,107	319,893
Abuakwa North Municipal Assembly_AbNMA	70,000	251,888	321,888	19,040	302,848
Abuakwa South Municipal Assembly_ASMA	85,000	105,559	190,559	31,200	159,359
Abura /Asebu/Kwamankese District Assembly_AAKDA	150,000	779,486	929,486	489,593	439,892
Accra Metropolitan Assembly_AMA	0	7,812,529	7,812,529	3,732,696	4,079,834
Achiase District Assembly_ADA	293,105	0	293,105	45,826	247,279
Ada East District Assembly_AEDA	0	223,800	223,800	387,135	-163,335
Ada West District Assembly_AWDA	0	129,500	129,500	0	129,500
Adaklu District Assembly_ADA	450,763	599,888	1,050,651	63,924	986,726
Adansi Asokwa District Assembly_AADA	92,007	518,391	610,398	426,364	184,034
Adansi North District Assembly_ANDA	254,706	741,150	995,856	258,930	736,926
Adansi South District Assembly_ASDA	57,791	280,209	338,000	242,095	95,905
Adentan Municipal Assembly_ADMA	160,000	475,025	635,025	643,530	-8,505
Afadzato South District Assembly_AFSDA	158,384	783,344	941,728	222,525	719,203
Afigya Kwabre North District Assembly_AKNDA	10,000	275,526	285,526	234,757	50,769
Afigya Kwabre South District Assembly_AKSDA	207,068	602,379	809,447	337,870	471,576
Agona East District Assembly_AEDA	70,000	97,591	167,591	121,287	46,304
Agona West Municipal Assembly_AWMA	84,350	268,000	352,350	158,773	193,577
Agortime Ziope District Assembly_AZDA	246,000	271,500	517,500	33,150	484,350
Ahafo Ano North Municipal Assembly_AANMA	5,000	119,805	124,805	205,381	-80,575
Ahafo Ano South East Municipal Assembly_AASEDA	0	22,000	22,000	124,558	-102,558
Ahafo Ano South West District Assembly_AASWDA	11,200	331,016	342,216	41,108	301,108
Ahanta West Municipal Assembly_AWMA	0	694,000	694,000	473,095	220,906
Ajumako/Enyan/Esiam District Assembly_AEEDA	450,000	490,400	940,400	133,034	807,366
Akatsi North District Assembly_ANDA	60,000	398,554	458,554	9,200	449,354
Akatsi South District Assembly_ASDA	135,000	288,000	423,000	203,638	219,362
Akrofrom District Assembly_ADA	28,017	217,245	245,262	81,291	163,971
Akuapem South District Assembly_ASDA	10,000	41,171	51,171	52,450	-1,279
Akwapim North Municipal Assembly_ANMA	80,000	220,600	300,600	489,675	-189,075
Akyemansa District Assembly_AMDA	0	326,803	326,803	35,210	291,593
Amansie Central District Assembly_ACDA	240,000	416,191	656,191	414,410	241,782
Amansie South District Assembly_ASDA	29,422	121,000	150,422	149,484	938
Amansie West District Assembly_AWDA	0	215,185	215,185	231,249	-16,064
Amenfi Central District Assembly_ACDA	370,000	529,699	899,699	460,840	438,859
Anloga District Assembly_AnDA	311,776	0	311,776	80,124	231,652
Aowin Municipal Assembly_AOMA	450,000	661,530	1,111,530	704,241	407,290
Asante Akim Central Municipal Assembly_AACMA	573,844	825,844	1,399,688	188,001	1,211,687
Asante Akim North District Assembly_AANDA	100,000	372,573	472,573	276,538	196,035
Asante Akim South Municipal Assembly_AASMA	15,000	181,889	196,889	593,942	-397,053
Asene-Manso District Assembly- Akroso_AMADA	0	378,781	378,781	12,880	365,901
Ashaiman Municipal Assembly_ASHMA	500,000	1,041,010	1,541,010	0	1,541,010
Asikuma-Odoben-Brakwa-Breman District Assembly_AOBDA	0	185,035	185,035	37,950	147,085
Asokore Mampong Municipal Assembly_AMMA	0	368,000	368,000	539,572	-171,572
Asokwa Municipal Assembly_ASMA	200,000	890,435	1,090,435	5,604,102	-4,513,667
Assin Fosu Municipal Assembly_AFMA	450,000	380,000	830,000	0	830,000
Assin North District Assembly_ANDA	25,002	762,000	787,002	0	787,002
Assin South District Assembly_ASDA	0	92,000	92,000	0	92,000
Asunafo North Municipal Assembly_ANMA	106,884	289,236	396,120	110,070	286,050
Asunafo South District Assembly_ASDA	0	178,000	178,000	59,720	118,280
Asuogyaman District Assembly_ASUDA	220,000	447,533	667,533	0	667,533
Asutifi North District Assembly_ANDA	5,000	435,000	440,000	350,906	89,094
Asutifi South District Assembly_ATSDA	93,000	757,462	850,462	0	850,462
Atebubu/Amantin Municipal Assembly_AAMA	0	91,000	91,000	259,953	-168,953
Atiwa East District Assembly_AEDA	10,000	43,877	53,877	0	53,877
Atiwa West District Assembly_AWDA	28,705	15,000	43,705	0	43,705
Atwima Kwanwoma District Assembly_AKDA	552,200	409,732	961,932	490,653	471,280
Atwima Mponua District Assembly_AMDA	35,000	270,000	305,000	314,963	-9,963
Atwima Nwabiagya Municipal Assembly_ANMA	150,000	339,500	489,500	278,690	210,810

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019

BY COST CENTRES- OTHER EXPENDITURE

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Atwima Nwabiagya North District Assembly_ANNDA	29,000	53,000	82,000	0	82,000
Awutu Senya District Assembly_ASDA	0	1,224,524	1,224,524	876,310	348,214
Awutu Senya East Municipal Assembly_ASEMA	174,000	527,414	701,414	0	701,414
Ayawaso Central Municipal Assembly_ACMA	448,500	0	448,500	107,910	340,590
Ayawaso East Municipal Assembly_AEMA	20,000	133,000	153,000	148,657	4,343
Ayawaso North Municipal Assembly_ANMA	5,000	1,185,619	1,190,619	280,009	910,610
Ayawaso West Municipal Assembly_AWMA	420,000	1,300,397	1,720,397	194,069	1,526,328
Ayensuano District Assembly_AyDA	211,043	263,075	474,118	107,548	366,570
Banda District Assembly_BDA	116,808	65,000	181,808	85,740	96,068
Bawku Municipal Assembly_BMA	0	328,000	328,000	359,227	-31,227
Bawku West District Assembly_BWDA	390,000	514,000	904,000	528,416	375,584
Bekwai Municipal Assembly_BMA	0	674,301	674,301	322,359	351,942
Berekum East Municipal Assembly_BEMA	180,000	428,000	608,000	145,053	462,947
Berekum West District Assembly_BWDA	47,000	314,158	361,158	132,846	228,311
Bia East District Assembly_BEDA	0	60,152	60,152	39,790	20,362
Bia West District Assembly_BWDA	140,000	1,362,607	1,502,607	310,842	1,191,766
Biakoye District Assembly_BDA	0	168,928	168,928	0	168,928
Bibiani Anhwiaso Bekwai Municipal Assembly_BABMA	645,326	1,498,440	2,143,766	1,382,726	761,040
Binduri District Assembly_BDA	20,000	15,000	35,000	490,204	-455,204
Birim Central Municipal Assembly_BCMA	80,000	191,822	271,822	30,960	240,862
Birim North District Assembly_BNDA	90,000	296,440	386,440	101,023	285,417
Birim South District Assembly_BSDA	0	230,000	230,000	25,536	204,464
Bodi District Assembly_BDA	0	310,000	310,000	293,215	16,785
Bole District Assembly_BDA	0	522,000	522,000	177,665	344,335
Bolgatanga East District Assembly_BEDA	0	205,000	205,000	58,169	146,831
Bolgatanga Municipal Assembly_BOLMA	0	1,003,212	1,003,212	519,610	483,602
Bongo District Assembly_BODA	118,530	105,000	223,530	88,369	135,161
Bosome Freho District Assembly_BFDA	0	233,403	233,403	36,792	196,611
Bosomtwe District Assembly_BDA	0	288,146	288,146	0	288,146
Builsa North District Assembly_BNDA	170,000	746,717	916,717	654,572	262,146
Builsa South District Assembly_BSDA	140,000	175,000	315,000	141,722	173,278
Bunkpurugu Nakpanduri District Assembly_BDA	50,000	25,000	75,000	0	75,000
Cape Coast Metropolitan Assembly_CCMA	0	1,204,513	1,204,513	0	1,204,513
Central Gonja District Assembly_CGDA	0	685,550	685,550	21,600	663,950
Central Tongu District Assembly_CTMA	230,000	44,000	274,000	222,540	51,460
Chereponi District Assembly_CDA	170,000	432,000	602,000	877,332	-275,332
Dafiama Bussie Issa District Assembly_DBI	0	0	0	293,896	-293,896
Denkyembuor District Assembly_DDA	0	19,084	19,084	831,796	-812,711
Dormaa Central Municipal Assembly_DCMA	26,150	959,531	985,681	164,061	821,620
Dormaa East District Assembly_DEDA	216,000	186,588	402,588	385,530	17,058
Dormaa West District Assembly_DWDA	10,000	0	10,000	339,383	-329,383
East Gonja Municipal Assembly_EGMA	0	1,242,528	1,242,528	300	1,242,228
East Mamprusi Municipal Assembly_EMMA	145,000	1,207,642	1,352,642	1,483,310	-130,669
Effia Kwesimintsim Municipal Assembly_EKMA	385,000	729,557	1,114,557	844,059	270,498
Efutu Municipal Assembly_EMA	0	15,000	15,000	0	15,000
Ejisu Municipal Assembly_EMA	60,000	552,424	612,424	0	612,424
Ejura Sekyredumasi Municipal Assembly_ESMA	93,513	518,780	612,292	398,693	213,599
Ekumfi District Assembly_EDA	0	385,287	385,287	484,496	-99,209
Ellembele District Assembly_EDA	11,200	749,000	760,200	0	760,200
Fanteakwa North District Assembly_FANDA	0	277,435	277,435	0	277,435
Fanteakwa South District Assembly_FASDA	0	84,000	84,000	776,954	-692,954
Ga Central Municipal Assembly_GCMA	0	765,004	765,004	632,261	132,743
Ga East Municipal Assembly_GEMA	516,000	1,100,000	1,616,000	363,493	1,252,508
Ga North Municipal Assembly_GNMA	600	713,151	713,751	127,278	586,473
Ga South Municipal Assembly_GSMA	55,000	624,250	679,250	0	679,250
Ga West Municipal Assembly_GWMA	30,000	875,000	905,000	357,344	547,656
Garu District Assembly_GDA	0	93,000	93,000	339,141	-246,141
Gomoa Central District Assembly_GCDA	25,000	48,000	73,000	2,500	70,500
Gomoa East District Assembly_GEDA	220,000	277,000	497,000	306,109	190,891
Gomoa West District Assembly_GWDA	0	245,928	245,928	463,628	-217,700

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- OTHER EXPENDITURE**

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GHC	GHC	GHC	GHC	GHC
Gushiegu Municipal Assembly_GMA	1,141,755	435,452	1,577,207	1,042,477	534,729
Hemang Lower Denkyira District Assembly_THLDDA	338,963	474,718	813,681	244,597	569,084
Ho Municipal Assembly_HMA	29,000	889,550	918,550	33,467	885,083
Ho West District Assembly_HWDA	80,000	51,192	131,192	0	131,192
Hohoe Municipal Assembly_HHMA	50,000	102,513	152,513	138,066	14,448
Jaman North District Assembly_JNDA	0	522,000	522,000	297,333	224,667
Jaman South Municipal Assembly_JSMA	0	149,366	149,366	380,408	-231,042
Jasikan District Assembly_JDA	320,000	268,422	588,422	363,625	224,797
Jirapa Municipal Assembly_JMA	0	85,817	85,817	118,845	-33,029
Jomoro Municipal Assembly_JMA	400,000	295,500	695,500	12,630	682,870
Juaben Municipal Assembly_JMA	17,557	183,650	201,207	98,818	102,389
Juaboso District Assembly_JDA	50,000	191,000	241,000	15,000	226,000
Kajebi District Assembly_KADA	275,000	331,000	606,000	4,000	602,000
Karaga District Assembly_KDA	235,000	201,189	436,189	145,611	290,579
Kassena Nankana East Municipal Assembly_KNMA	70,000	195,000	265,000	25,435	239,565
Kassena Nankana West District Assembly_KNWDA	278,640	233,000	511,640	0	511,640
Keta Municipal Assembly_KeMA	106,826	106,826	213,651	7,000	206,651
Ketu North Municipal Assembly_KNMA	0	200,000	200,000	252,669	-52,669
Ketu South Municipal Assembly_KSMA	48,703	558,102	606,805	243,100	363,705
Kintampo North Municipal Assembly_KiMA	197,000	536,000	733,000	397,998	335,002
Kintampo South District Assembly_KiSDA	1,514	249,314	250,828	105,605	145,223
Komenda-Edina-Eguafo-Abirim Municipal Assembly_KEEAMA	0	5,500	5,500	3,200	2,300
Kpandai District Assembly_KpDA	420,000	206,787	626,787	137,912	488,875
Kpando Municipal Assembly_KpMA	335,000	382,039	717,039	328,563	388,476
Kpone Katamanso Municipal Assembly_KKMA	250,000	1,049,381	1,299,381	5,500	1,293,881
Krachi East Municipal Assembly_KEMA	211,744	605,418	817,162	81,643	735,518
Krachi Nchumuru District Assembly_KNDA	120,000	138,000	258,000	381,365	-123,365
Krachi West District Assembly_KWDA	0	522,362	522,362	557,977	-35,615
Krowor Municipal Assembly_NROMA	405,000	659,917	1,064,917	151,624	913,293
Kumasi Metropolitan Assembly_KMA	200,000	1,646,682	1,846,682	4,045,076	-2,198,394
Kumbungu District Assembly_KDA	180,000	650,000	830,000	567,493	262,507
Kwabre East Municipal Assembly_KEMA	70,324	561,634	631,958	353,484	278,474
Kwadaso Municipal Assembly_KdMA	50,807	465,329	516,137	414,226	101,910
Kwaebibirem Municipal Assembly_KbMA	20,000	171,000	191,000	0	191,000
Kwahu Afram Plains North District Assembly_KAPNDA	18,000	123,000	141,000	92,772	48,228
Kwahu Afram Plains South District Assembly_KAPSDA	0	88,000	88,000	12,050	75,950
Kwahu East District Assembly_KEDA	50,000	384,201	434,201	235,520	198,682
Kwahu South District_KSDA	115,688	345,922	461,609	217,306	244,303
Kwahu West Municipal_KWMA	200,000	303,061	503,061	708,788	-205,728
La Dade-Kotopon Municipal Assembly_LADMA	53,154	838,000	891,154	354,624	536,530
La Nkwantanang Municipal Assembly_LANMA	100,000	1,018,627	1,118,627	0	1,118,627
Lambussie Karni District Assembly_LDA	0	25,000	25,000	657,884	-632,884
Lawra Municipal Assembly_LMA	0	0	0	75,038	-75,038
Ledzokuku Municipal Assembly_LEKMA	0	707,148	707,148	665,440	41,708
Lower Manya Krobo Municipal Assembly_LMKMA	40,000	400,044	440,044	564,013	-123,969
Mampong Municipal Assembly_MMA	0	441,143	441,143	424,352	16,791
Mamprugu Moagduri District Assembly_MMDA	58,000	493,258	551,258	110,600	440,658
Mfantseman Municipal Assembly_MMA	0	509,853	509,853	90,742	419,111
Mion District Assembly_MDA	150,000	292,216	442,216	220,011	222,204
Mpohor District Assembly_MDA	0	110,030	110,030	215,879	-105,850
Nabdam District Assembly_NDA	78,849	0	78,849	0	78,849
Nadowli Kaleo District Assembly_NKDA	420,000	0	420,000	67,250	352,750
Nandom District Assembly_NADA	0	0	0	617,293	-617,293
Nantom District Assembly_NDA	0	104,918	104,918	516,548	-411,630
Nanumba North Municipal Assembly_NNMA	175,000	619,814	794,814	581,462	213,352
Nanumba South District Assembly_NSDA	790,000	1,105,991	1,895,991	906,170	989,820
New Juaben North Municipal Assembly_NJNMA	30,000	175,000	205,000	29,809	175,191
New Juaben South Municipal Assembly_NJSMA	100,000	697,513	797,513	1,155,533	-358,020
Ningo Prampram District Assembly_NIPDA	0	347,569	347,569	212,131	135,438
Nkoranza North District Assembly_NNDA	0	299,560	299,560	33,232	266,328

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019

BY COST CENTRES- OTHER EXPENDITURE

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Nkoranza South Municipal Assembly_NSMA	50,000	533,759	583,759	57,154	526,605
Nkwanta North District Assembly_NNDA	48,371	188,400	236,771	619,955	-383,184
Nkwanta South Municipal Assembly_NSMA	0	352,500	352,500	54,049	298,451
North Dayi District Assembly_NDDA	888,000	658,244	1,546,244	10,320	1,535,924
North East Gonja District Assembly_NEGDA	300,000	0	300,000	131,890	168,110
North Gonja District Assembly_NGDA	50,000	852,000	902,000	0	902,000
North Tongu District Assembly_NTDA	243,000	364,000	607,000	543,665	63,335
Nsawam Adoagyiri Municipal Assembly_NAMA	0	193,564	193,564	1,350,801	-1,157,237
Nzema East Municipal Assembly_NEMA	43,000	228,692	271,692	84,411	187,281
Obuasi East District Assembly_OEDA	0	613,000	613,000	25,966	587,034
Obuasi Municipal Assembly_OMA	43,070	686,000	729,070	299,668	429,402
Offinso Municipal Assembly_OsMA	0	275,000	275,000	124,901	150,099
Offinso North District Assembly_ONDA	0	233,711	233,711	128,455	105,256
Oforikrom Municipal Assembly_OfMA	47,038	1,378,916	1,425,954	745,094	680,860
Okaikwei North Municipal Assembly_OKNMA	112,719	853,529	966,248	68,040	898,209
Okere District Assembly_ODA	11,000	352,722	363,722	135,032	228,690
Old Tafo Municipal Assembly_OTMA	1,039,000	545,670	1,584,670	589,762	994,908
Prestea-Huni-Valley Municipal Assembly_PHMA	0	1,117,314	1,117,314	619,367	497,947
Pru East District Assembly_PEDA	0	499,442	499,442	434,107	65,334
Pru West District Assembly_PWDA	230,762	86,348	317,110	391,905	-74,796
Pusiga District Assembly_PDA	90,000	14,000	104,000	431,147	-327,147
Saboba District Assembly_SDA	95,000	1,057,120	1,152,120	1,032,698	119,422
Sagnerigu Municipal Assembly_SeMA	712,440	317,000	1,029,440	0	1,029,440
Savelugu Municipal Assembly_SMA	0	1,504,919	1,504,919	0	1,504,919
Sawla Tuna Kalba District Assembly_STKDA	15,000	370,000	385,000	366,452	18,549
Sefwi Akontombra District Assembly_SADA	49,000	50,000	99,000	317,286	-218,286
Sefwi-Wiawso Municipal Assembly_SWMA	0	1,835,000	1,835,000	223,179	1,611,821
Sekondi-Takoradi Metropolitan_STMA	1,746,258	838,709	2,584,967	303,236	2,281,731
Sekyere Afram Plains District Assembly_SAPDA	480,123	395,603	875,725	0	875,725
Sekyere Central District Assembly_SCDA	165,000	90,000	255,000	123,315	131,686
Sekyere East District Assembly_SEDA	84,000	595,025	679,025	447,583	231,442
Sekyere Kumawu District Assembly_SKDA	0	530,114	530,114	362,719	167,395
Sekyere South District Assembly_SSDA	30,000	195,000	225,000	81,997	143,003
Sene East District Assembly_SEDA	0	315,050	315,050	281,945	33,105
Sene West District Assembly_SEWDA	0	510,000	510,000	10,230	499,770
Shai-Osudoku District Assembly_SODA	157,079	626,915	783,994	306,652	477,341
Shama District Assembly_SDA	590,000	435,000	1,025,000	439,434	585,566
Sissala East Municipal Assembly_SEMA	150,000	427,645	577,645	508,586	69,059
Sissala West District Assembly_SWDA	0	15,000	15,000	363,786	-348,786
South Dayi District Assembly_SDDA	43,000	329,377	372,377	211,514	160,863
South Tongu District Assembly_STDA	20,000	234,037	254,037	141,930	112,107
Suaman District Assembly_SUADA	17,000	104,000	121,000	32,334	88,666
Suame Municipal Assembly_SMA	233,293	303,000	536,293	702,172	-165,879
Suhum Municipal Assembly_SuMA	0	248,096	248,096	-44,917	293,013
Sunyani Municipal Assembly_SMA	0	1,202,906	1,202,906	141,704	1,061,202
Sunyani West District Assembly_SWDA	300,000	360,000	660,000	869,516	-209,516
Tain District Assembly_TDA	320,000	150,127	470,127	771,379	-301,252
Talensi District Assembly_TDA	80,000	64,000	144,000	139,325	4,675
Tamale Metropolitan Assembly-TaMA	376,000	2,574,791	2,950,791	1,008,884	1,941,907
Tano North Municipal Assembly_TNMA	5,777	319,621	325,398	55,687	269,711
Tano South Municipal Assembly_TSMA	14,700	277,239	291,939	259,823	32,115
Tarkwa Nsuaem Municipal Assembly_TNMA	159,037	575,212	734,250	688,235	46,015
Tatale Sanguli District Assembly_TSDA	32,500	174,269	206,769	0	206,769
Techiman Municipal Assembly_TMA	50,000	255,000	305,000	343,738	-38,738
Techiman North District Assembly_TNDA	0	94,834	94,834	355,236	-260,403
Tema Metropolitan Assembly_TMA	50,000	1,596,779	1,646,779	0	1,646,779
Tema West Municipal Assembly_TWMA	0	1,346,740	1,346,740	10,000	1,336,740
Tempane District Assembly_TeDA	10,000	190,000	200,000	310,477	-110,477
Tolon District Assembly_TDA	0	150,316	150,316	49,599	100,718
Twifu Ati Morkwa District Assembly_TAMDA	160,000	463,000	623,000	378,730	244,270

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019
BY COST CENTRES- OTHER EXPENDITURE

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
MMDA					
Upper Denkyira East Municipal_UDEMA	0	290,632	290,632	130,528	160,104
Upper Denkyira West District Assembly_UDWMA	115,000	398,131	513,131	247,304	265,827
Upper Manya Krobo District Assembly_UMKDA	362,000	291,000	653,000	453,135	199,865
Upper West Akim District Assembly_UWADA	197,547	327,803	525,350	11,900	513,450
Wa East District Assembly_WEDA	0	27,442	27,442	621,860	-594,418
Wa Municipal Assembly_WMA	0	0	0	281,129	-281,129
Wa West District Assembly_WWDA	0	0	0	285,656	-285,656
Wassa Amenfi East Municipal Assembly_WAEMA	0	307,600	307,600	221,618	85,982
Wassa Amenfi West Municipal Assembly_WAWMA	0	342,639	342,639	340,829	1,810
Wassa East District Assembly_WEDA	249,000	326,000	575,000	290,016	284,984
Weija Gbawe Municipal Assembly_WGMA	90,000	461,479	551,479	60,282	491,197
Wenchi Municipal Assembly_WNA	3,000	107,500	110,500	844,640	-734,140
West Akim Municipal Assembly_WAMA	22,000	106,833	128,833	0	128,833
West Gonja District Assembly_WGDA	0	1,386,000	1,386,000	543,354	842,646
West Mamprusi Municipal Assembly_WMMA	250,000	527,442	777,442	468,265	309,177
Yendi Municipal Assembly_YMA	0	66,000	66,000	39,923	26,077
Yilo Krobo Municipal Assembly_YKMA	0	177,535	177,535	328,743	-151,208
Yunyoo Nasuan District Assembly_YNDA	40,000	491,876	531,876	295,983	235,893
Zabzugu District Assembly_ZDA	587,600	1,381,137	1,968,737	0	1,968,737
MMDA Total	34,118,780	118,798,283	152,917,063	81,844,945	71,072,118

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
MDA					
Audit Service(AS)					
Direct Audit	5,600	0	5,600	5,600	0
Central Gov't Audit Dept.	39,200	0	39,200	39,200	0
Finance and Administration	400,000	0	400,000	400,000	0
Performance & Special Audit	12,800	0	12,800	12,800	0
Regional, District Audits & EIDA	278,600	0	278,600	350,463	-71,863
Review Audit	5,600	0	5,600	5,600	0
TOTAL	741,800	0	741,800	813,663	-71,863
CHRAJ (CHRAJ)					
Anti Corruption Departmen	70,000	0	70,000	29,987	40,013
TOTAL	70,000	0	70,000	29,987	40,013
Ghana Revenue Authority					
Comissioner General Sec.	7,588,279	0	7,588,279	0	7,588,279
Domestic Tax Revenue Division	5,764,780	0	5,764,780	0	5,764,780
Support Services Division	3,458,048	0	3,458,048	42,770,790	-39,312,742
TOTAL	16,811,107	0	16,811,107	42,770,790	-25,959,683
Judiciary And Judicial Service					
Gen. Admin	2,991,600	0	2,991,600	4,675,439	-1,683,839
Other Governement Obligation-General Gover	0	0	0	35,533	-35,533
TOTAL	2,991,600	0	2,991,600	4,710,972	-1,719,372
Ministry for Inner City and Zongo Development					
General Administration HQ	200,000	0	200,000	0	200,000
TOTAL	200,000	0	200,000	0	200,000
Ministry of Communications (MoC)					
Gen. Admin	0	0	0	335,926	-335,926
TOTAL	0	0	0	335,926	-335,926
Ministry of Business Development					
Headquarters	605,000	0	605,000	0	605,000
TOTAL	605,000	0	605,000	0	605,000
Ministry of Defence (MoD)					
Gen. Admin	195,479	0	195,479	1,210,705	-1,015,226
Ghana Armed Forces	772,529	0	772,529	0	772,529
Veterans Association of Ghana	50,840	0	50,840	0	50,840
TOTAL	1,018,848	0	1,018,848	1,210,705	-191,858
Ministry of Education (MOE)					
Centre for National Distance Learning and Op	5,000	0	5,000	0	5,000
Council for Technical & Vocational Education &	10,000	0	10,000	8,872	1,128
Ghana Book Development Council	20,000	0	20,000	18,160	1,840
Ghana Library Board	25,000	0	25,000	25,000	0
Ghana National Commission for UNESCO	14,999	0	14,999	17,296	-2,297
Human Resource and Development	30,000	0	30,000	0	30,000
National Inspectorate Board	0	0	0	50,131	-50,131
Non Formal Education	5,000	0	5,000	6,446	-1,446
Tertiary	0	0	0	13,383,070	-13,383,070
TOTAL	109,999	0	109,999	13,508,976	-13,398,977

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
MDA					
Ministry of Employment and Labour Relations (MELR)					
Management Development & Productivity Ins	0	0	0	59,465	-59,465
National Pension & Regulatory Authority	696,400	0	696,400	459,497	236,903
National Vocational Training Institute (NVTI)	357,091	0	357,091	678,799	-321,708
TOTAL	1,053,491	0	1,053,491	1,197,761	-144,270
Ministry of Energy					
Energy Commision	235,000	0	235,000	0	235,000
Headquarters.	0	0	0	49,309	-49,309
TOTAL	235,000	0	235,000	49,309	185,691
Ministry of Environment Science, Technology and Innovation (MESTI)					
Environmental Protection Agency	1,300,000	0	1,300,000	663,107	636,893
Ghana Atomic Energy Commission (G.A.E.C)	261,000	0	261,000	299,566	-38,566
National Biosafety Authority (NBA)	13,000	0	13,000	14,500	-1,500
Nuclear Regulatory Authority	0	0	0	355,928	-355,928
TOTAL	1,574,000	0	1,574,000	1,333,101	240,899
Ministry of Finance (MoF)					
Finance Headquarters	185,000	0	185,000	9,733	175,267
Public Procurement Authority	25,000	0	25,000	24,441	559
Securities and Exchange Commission	173,526	0	173,526	726,173	-552,647
TOTAL	383,526	0	383,526	760,346	-376,821
Ministry of Gender, Children and Social Protection (MGCSP)					
Dept. of Social Welfare	35,000	0	35,000	0	35,000
Dept. of Social Welfare General Administration	21,500	0	21,500	0	21,500
Headquarters	0	0	0	1,000	-1,000
TOTAL	56,500	0	56,500	1,000	55,500
Ministry of Health (MoH)					
Christian Health Association of Ghana	8,447,553	0	8,447,553	0	8,447,553
District Hospital	0	0	0	-22,517	22,517
Food and Drugs Authority	282,472	0	282,472	0	282,472
Ghana Health Service	847,111	0	847,111	1,444,038	-596,928
National Health Insurance Authority	0	0	0	357,472	-357,472
Pharmacy Council	0	0	0	3,003	-3,003
Psychiatry Hospitals (Tertiary Health Services)	28,651	0	28,651	0	28,651
Sub District Health Centres	0	0	0	-3,303	3,303
Sub District Polyclinics	0	0	0	72,434	-72,434
Subvented Organisations	368,000	0	368,000	0	368,000
Teaching Hospitals	3,093,083	0	3,093,083	2,051,804	1,041,279
Training Institutions	0	0	0	957,131	-957,131
TOTAL	13,066,870	0	13,066,870	4,860,062	8,206,808
Ministry of Information					
Ghana Broadcasting Corporation (GBC)	724,148	0	724,148	0	724,148
TOTAL	724,148	0	724,148	0	724,148
Ministry of Lands and Natural Resources (MLNR)					
Forestry Commission	0	0	0	3,037,564	-3,037,564
Lands Commission	4,000,000	0	4,000,000	1,048,342	2,951,658
Minerals Commission	1,780,000	0	1,780,000	787,883	992,117
TOTAL	5,780,000	0	5,780,000	4,873,789	906,211

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
MDA					
Ministry of Local Govt and Rural Development (MLGRD)					
Community Development	33,514	0	33,514	0	33,514
TOTAL	33,514	0	33,514	0	33,514
Ministry of Planning					
General Administration HQ	10,000	0	10,000	0	10,000
TOTAL	10,000	0	10,000	0	10,000
Ministry of Railway Development					
Ghana Railway Development Authority	0	0	0	18,820	-18,820
TOTAL	0	0	0	18,820	-18,820
Ministry of Regional Re-organisation					
General Administration HQ	0	0	0	10,414	-10,414
TOTAL	0	0	0	10,414	-10,414
Ministry of Roads and Highways					
Department of Urban Roads	1,782	0	1,782	0	1,782
Ghana Highway Authority	467,234	0	467,234	149,464	317,770
TOTAL	469,016	0	469,016	149,464	319,551
Ministry of Sanitation and Water Resource					
Community Water and Sanitation Department	0	0	0	2,600,213	-2,600,213
General Administration HQ	36,832	0	36,832	0	36,832
Water Resources Commission	128,660	0	128,660	180,653	-51,993
TOTAL	165,492	0	165,492	2,780,866	-2,615,374
Ministry of the Interior (MINT)					
Ghana Immigration Service	0	0	0	807,769	-807,769
Ghana National Fire Service	227,412	0	227,412	0	227,412
Ghana Prisons Service	940,000	0	940,000	263,481	676,519
Nacortic Control Board	0	0	0	10,000	-10,000
TOTAL	1,167,412	0	1,167,412	1,081,250	86,162
Ministry of Tourism, Culture and Creative Arts					
Ghana Tourist Board	0	0	0	140,466	-140,466
Subvented Agencies	100,000	0	100,000	38,315	61,685
TOTAL	100,000	0	100,000	178,781	-78,781
Ministry of Trade and Industry (MoTI)					
CEDECOM	44,195	0	44,195	2,000	42,195
Gen. Admin	0	0	0	113,937	-113,937
Ghana Export Promotion Authority	4,911	0	4,911	0	4,911
Ghana Freezone Board	0	0	0	298,952	-298,952
Ghana Standards Board	408,010	0	408,010	0	408,010
NBSSI	174,105	0	174,105	70,971	103,134
TOTAL	631,221	0	631,221	485,860	145,361
Ministry of Transport (MRT)					
Driver and Vehicle Licensing Authority	0	0	0	1,595,368	-1,595,368
TOTAL	0	0	0	1,595,368	-1,595,368
Ministry of Works and Housing (MWRWH)					
Architect Registration Council	0	0	0	30,947	-30,947
Department of Rural Housing	6,000	0	6,000	0	6,000
Gen. Admin (GA)	6,000	0	6,000	37,616	-31,616
TOTAL	12,000	0	12,000	68,563	-56,563
Ministry of Youth and Sports (MoYS)					
Headquarters	0	0	0	1,150	-1,150

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
MDA					
TOTAL	0	0	0	1,150	-1,150
National Commission for Civic Education (NCCE)					
Gen. Admin HQ	86,871	0	86,871	10,422	76,449
TOTAL	86,871	0	86,871	10,422	76,449
National Development Planning Commission (NDPC)					
Headquarters	15,000	0	15,000	15,000	0
TOTAL	15,000	0	15,000	15,000	0
National Media Commission					
Gen. Admin	50,000	0	50,000	0	50,000
TOTAL	50,000	0	50,000	0	50,000
National Labour Commission (NLC)					
Headquarters	70,000	0	70,000	60,788	9,212
General Administration HQ	10,000	0	10,000	0	10,000
TOTAL	80,000	0	80,000	60,788	19,212
Office of Government Machinery (OGM)					
Commissions and Councils	48,000	0	48,000	0	48,000
Ghana Investment Promotion Centre (GIPC)	0	0	0	376,460	-376,460
National Identification Authority (NIA)	300,000	0	300,000	0	300,000
Office of the Administrator	15,000	0	15,000	0	15,000
Office of the President	11,250	0	11,250	0	11,250
TOTAL	374,250	0	374,250	376,460	-2,210
Office Of Head of Civil Service (OHCS)					
Finance and Administration	0	0	0	3,060	-3,060
TOTAL	0	0	0	3,060	-3,060
Office of The Attorney General and Ministry of Justice					
Council for Law Reporting	7,500	0	7,500	3,101	4,399
Economic and Organised Crime Office	32,000	0	32,000	12,000	20,000
General Legal Council	301,979	0	301,979	200,132	101,847
Law Reform Commission	6,000	0	6,000	0	6,000
Legal Aid Scheme	10,000	0	10,000	0	10,000
Registrar General's Dep't	0	0	0	1,752	-1,752
TOTAL	357,479	0	357,479	216,985	140,494
Other Government Obligation (OGO)					
National Health Fund	1,692,678,294	32,267,758	1,724,946,052	0	1,724,946,052
TOTAL	1,692,678,294	32,267,758	1,724,946,052	0	1,724,946,052
Parliament of Ghana					
Bills and Procedural Services	203,913	0	203,913	0	203,913
Corporate Services	112,980	0	112,980	0	112,980
Finance and Administration	433,346	0	433,346	0	433,346
General Operations	41,805	0	41,805	0	41,805
JS	799,631	0	799,631	0	799,631
Library, Research and Information Services	250,290	0	250,290	0	250,290
Parliamentary Committees	290,388	0	290,388	0	290,388
TOTAL	2,132,352	0	2,132,352	0	2,132,352
Virtual Ministries for Centralised Transactions					
Statutory Fund	0	0	0	454,440	-454,440
TOTAL	0	0	0	454,440	-454,440
Grand Total	1,743,784,789	32,267,758	1,776,052,547	83,964,080	1,692,088,467

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Ablekuma Central Municipal Assembly_AbCMA	0	0	0	600	-600
Ablekuma North Municipal Assembly	20,000	0	20,000	100	19,900
Abuakwa North Municipal Assembly	84,334	0	84,334	400	83,934
Abuakwa South Municipal Assembly	60,000	0	60,000	0	60,000
Accra Metropolitan Assembly	35,000	0	35,000	214,608	-179,608
Achiase District Assembly_AcDA	0	16,650	16,650	24,000	-7,350
Ada West District Assembly	6,000	0	6,000	0	6,000
Adaklu District Assembly	20,900	5,900	26,800	0	26,800
Adansi Asokwa District Assembly	20,550	20,000	40,550	16,212	24,338
Adansi North District Assembly	155,000	0	155,000	75,800	79,200
Adansi South District Assembly	0	0	0	3,247	-3,247
Afadzato South District Assembly	32,000	3,000	35,000	41,675	-6,675
Agona East District Assembly	0	0	0	114,592	-114,592
Agona West Municipal Assembly	47,000	0	47,000	0	47,000
Ahafo Ano North Municipal Assembly	105,000	0	105,000	8,000	97,000
Ahafo Ano South East Municipal Assembly	15,000	0	15,000	3,866	11,134
Ahafo Ano South West District Assembly	40,056	0	40,056	3,457	36,599
Ahanta West Municipal Assembly	0	0	0	1,970	-1,970
Ajumako/Enyan/Esiam District Assembly	1,500	0	1,500	0	1,500
Akatsi North District Assembly	18,000	0	18,000	4,550	13,450
Akatsi South District Assembly	80,000	0	80,000	74,500	5,500
Akuapem South District Assembly	5,916	0	5,916	0	5,916
Akuapim North Municipal Assembly	2,000	0	2,000	4,937	-2,937
Akyemansa District Assembly	0	0	0	500	-500
Amansie Central District Assembly	0	41,000	41,000	0	41,000
Amansie South District Assembly	45,000	3,500	48,500	400	48,100
Amansie West District Assembly	20,000	25,000	45,000	101,125	-56,125
Aowin Municipal Assembly	70,000	0	70,000	53,865	16,135
Asante Akim Central Municipal Assembly	200,000	0	200,000	0	200,000
Asante Akim South Municipal Assembly	108,361	0	108,361	52,570	55,791
Asene-Manso-Akroso District Assembly	10,000	0	10,000	1,900	8,100
Ashaiman Municipal Assembly	133,000	0	133,000	0	133,000
Asikuma-Odoben-Brakwa-Breman District Assembly	10,000	0	10,000	0	10,000
Asokore Mampong Municipal Assembly	19,000	0	19,000	12,980	6,020
Assin North District Assembly	0	45,000	45,000	0	45,000
Assin South District Assembly	17,327	0	17,327	0	17,327
Asunafo North Municipal Assembly	1,500	0	1,500	0	1,500
Asuogyaman District Assembly	3,000	0	3,000	0	3,000
Atebubu Amantin Municipal Assembly	22,500	0	22,500	16,120	6,380
Atiwa West District Assembly	152,458	33,000	185,458	0	185,458
Atwima Mponua District Assembly	35,000	0	35,000	28,516	6,484
Atwima Nwabiagya Municipal Assembly	80,000	0	80,000	0	80,000
Atwima Nwabiagya North District Assembly	29,000	0	29,000	0	29,000
Awutu Senya District Assembly	6,700	0	6,700	0	6,700
Awutu Senya East Municipal Assembly	16,000	0	16,000	0	16,000

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Ayawaso Central Municipal Assembly_ACMA	0	0	0	500	-500
Ayawaso East Municipal Assembly	0	50,000	50,000	6,250	43,750
Ayawaso North Municipal Assembly	0	5,000	5,000	0	5,000
Ayawaso West Municipal Assembly	120,000	0	120,000	1,286	118,714
Ayensuano District Assembly	10,000	0	10,000	0	10,000
Banda District Assembly	10,000	30,000	40,000	0	40,000
Bawku Municipal Assembly	85,000	0	85,000	54,500	30,500
Bawku West District Assembly	10,000	30,000	40,000	0	40,000
Bekwai Municipal Assembly	1,200	0	1,200	1,567	-367
Bia East District Assembly	0	0	0	55,635	-55,635
Bia West District Assembly	1,500	0	1,500	3,590	-2,090
Bibiani/Anhwiaso/Bekwai Municipal Assembly	421,125	0	421,125	186	420,939
Binduri District Assembly	0	0	0	2,000	-2,000
Birim North District Assembly	160,160	370,000	530,160	14,645	515,515
Birim South District Assembly	80,000	0	80,000	132,847	-52,847
Bosome Freho District Assembly	50,000	0	50,000	2,601	47,400
Builsa North District Assembly	31,595	0	31,595	0	31,595
Cape Coast Metropolitan Assembly	49,000	0	49,000	0	49,000
Central Gonja District Assembly	122,775	0	122,775	0	122,775
Chereponi District Assembly	0	10,000	10,000	0	10,000
Dafiama Bussie Issa District Assembly	0	0	0	1,000	-1,000
Dormaa Central Municipal	21,686	0	21,686	0	21,686
Dormaa East District Assembly	26,000	12,000	38,000	23,986	14,014
Effia Kwesimintsim Municipal Assembly	20,000	0	20,000	8,685	11,315
Ejisu Municipal Assembly	31,000	0	31,000	0	31,000
Ejura Sekyredumasi Municipal Assembly	8,000	0	8,000	0	8,000
Ekumfi District Assembly	15,000	0	15,000	8,000	7,000
Ellembelle District Assembly	20,000	0	20,000	0	20,000
Fanteakwa North District Assembly	96,693	0	96,693	0	96,693
Fanteakwa South District Assembly	0	0	0	6,700	-6,700
Ga Central Municipal Assembly	70,000	0	70,000	210,884	-140,884
Ga East Municipal Assembly	31,600	28,200	59,800	0	59,800
Ga North Municipal Assembly	36,000	33,000	69,000	19,308	49,693
Ga South Municipal Assembly	0	60,000	60,000	0	60,000
Ga West Municipal Assembly	43,000	0	43,000	1,705	41,295
Garu District Assembly	25,000	0	25,000	0	25,000
Gomoa East District Assembly	60,000	90,000	150,000	87,100	62,900
Gushiegu Municipal Assembly	0	0	0	8,609	-8,609
Ho Municipal Assembly	9,356	0	9,356	8,260	1,096
Ho West District Assembly	30,000	0	30,000	0	30,000
Jaman North District Assembly	64,000	0	64,000	0	64,000
Jaman South Municipal Assembly	0	0	0	2,950	-2,950
Jasikan District Assembly	31,454	0	31,454	26,226	5,228
Jirapa Municipal Assembly	10,000	0	10,000	0	10,000
Jomoro Municipal Assembly	280,896	0	280,896	36,632	244,265

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Juaben Municipal Assembly	31,000	0	31,000	0	31,000
Kajebi District Assembly	0	460,646	460,646	0	460,646
Karaga District Assembly	8,000	0	8,000	0	8,000
Kassena Nankana West District Assembly	30,000	80,000	110,000	0	110,000
Keta Municipal Assembly	32,000	50,000	82,000	0	82,000
Ketu North Municipal Assembly	19,200	0	19,200	10,786	8,414
Ketu South Municipal Assembly	4,000	0	4,000	0	4,000
Kintampo North Municipal Assembly	25,000	0	25,000	950	24,050
Komenda-Edina-Eguafo-Abirim Municipal Assembly	3,516	0	3,516	0	3,516
Kpandai District Assembly	0	10,000	10,000	6,000	4,000
Kpando Municipal Assembly	400	0	400	18,448	-18,048
Kpone Katamanso Municipal Assembly	134,000	20,000	154,000	0	154,000
Krachi East Municipal Assembly	0	0	0	2,000	-2,000
Krachi Nchumuru District Assembly	67,000	0	67,000	100	66,900
Krachi West District Assembly	54,643	0	54,643	5,100	49,543
Krowor Municipal Assembly	51,000	15,000	66,000	0	66,000
Kumasi Metropolitan Assembly	15,000	0	15,000	0	15,000
Kumbungu District Assembly	500,000	0	500,000	255,543	244,457
Kwabre East Municipal Assembly	0	0	0	2,618	-2,618
Kwaebibirem Municipal Assembly	60,000	15,000	75,000	2,070	72,930
Kwahu Afram Plains North District Assembly	0	23,000	23,000	10,290	12,710
Kwahu Afram Plains South District Assembly	4,250	0	4,250	0	4,250
Kwahu East District Assembly	1,500	55,000	56,500	500	56,000
Kwahu South District Assembly	4,300	17,250	21,550	900	20,650
Kwahu West Municipal Assembly	48,000	0	48,000	200	47,800
La Dade-Kotopon Municipal Assembly	50,000	0	50,000	19,101	30,899
La-Nkwantanang Municipal Assembly	0	190,000	190,000	0	190,000
Ledzokuku Municipal Assembly	165,500	0	165,500	181,628	-16,128
Mampong Municipal Assembly	300	0	300	0	300
Mamprugu Moagduri District Assembly	5,000	0	5,000	31,100	-26,100
Mfantseman Municipal Assembly	210,000	0	210,000	16,105	193,895
Mion District Assembly	20,000	0	20,000	300	19,700
Mpohor District Assembly	5,500	0	5,500	1,690	3,810
Nadowli Kaleo District Assembly	0	0	0	6,000	-6,000
Nandom District Assembly	0	0	0	9,654	-9,654
Nantom District Assembly	91,377	0	91,377	0	91,377
Nanumba North Municipal Assembly	45,000	70,000	115,000	31,900	83,100
Nanumba South District Assembly	10,000	0	10,000	1,100	8,900
New Juaben North Municipal Assembly	15,000	80,000	95,000	0	95,000
New Juaben South Municipal Assembly	5,000	0	5,000	45,578	-40,578
Ningo-Prampram District Assembly	243,830	200,000	443,830	270,905	172,925
Nkoranza South Municipal Assembly	25,000	26,600	51,600	350	51,250
Nkwanta South Municipal Assembly	56,000	0	56,000	436	55,564
North Dayi District Assembly	17,500	0	17,500	0	17,500
North Tongu District Assembly	33,000	0	33,000	120,533	-87,533

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Nsawam Adoagyiri Municipal Assembly	680	0	680	0	680
Nzema East Municipal Assembly	0	0	0	130,740	-130,740
Obuasi East District Assembly	0	10,000	10,000	0	10,000
Offinso Municipal Assembly	0	0	0	150	-150
Offinso North District Assembly	36,251	0	36,251	0	36,251
Oforikrom Municipal Assembly	27,500	28,000	55,500	23,103	32,397
Okaikwei North Municipal Assembly	87,500	0	87,500	0	87,500
Old Tafo Municipal Assembly	122,371	0	122,371	2,700	119,671
Prestea-Huni Valley Municipal Assembly	18,417	0	18,417	0	18,417
Pru East District Assembly	0	0	0	2,300	-2,300
Pru West District Assembly	0	0	0	9,500	-9,500
Pusiga District Assembly	0	0	0	43,200	-43,200
Saboba District Assembly	12,096	0	12,096	0	12,096
Sefwi Akontombra District Assembly	165,947	0	165,947	5,500	160,447
Sefwi Wiawso Municipal Assembly	22,000	0	22,000	29,429	-7,429
Sekondi Takoradi Metropolitan Assembly	177,019	190,000	367,019	99,811	267,208
Sekyere Afram Plains District Assembly	2,000	0	2,000	0	2,000
Sekyere Central District Assembly	71,000	135,000	206,000	26,367	179,633
Sekyere East District Assembly	98,750	0	98,750	5,591	93,159
Sekyere Kumawu District Assembly	25,000	0	25,000	3,862	21,138
Sene West District Assembly	10,000	0	10,000	1,000	9,000
Shai-Osudoku District Assembly	21,519	0	21,519	12,306	9,213
Shama District Assembly	60,000	0	60,000	8,625	51,375
South Dayi District Assembly	45,500	0	45,500	13,190	32,310
South Tongu District Assembly	21,409	0	21,409	5,000	16,409
Suaman District Assembly	108,726	29,078	137,804	122,341	15,463
Suame Municipal Assembly	14,000	0	14,000	0	14,000
Suhum Municipal Assembly	1,000	0	1,000	0	1,000
Sunyani Municipal Assembly	39,000	0	39,000	4,096	34,904
Sunyani West District Assembly	20,000	0	20,000	6,400	13,600
Tain District Assembly	55,000	0	55,000	0	55,000
Tamale Metropolitan Assembly	60,000	0	60,000	0	60,000
Tano South Municipal Assembly	23,600	0	23,600	0	23,600
Tarkwa Nsuaem Municipal Assembly	5,000	0	5,000	0	5,000
Tatale Sanguli District Assembly	26,500	0	26,500	0	26,500
Techiman Municipal Assembly	0	20,000	20,000	0	20,000
Tema Metropolitan Assembly	260,000	0	260,000	0	260,000
Tema West Municipal Assembly	154,000	0	154,000	0	154,000
Tempene District Assembly	49,600	0	49,600	0	49,600
Tolon District Assembly	55,000	0	55,000	0	55,000
Twifo Hemang Lower Denkyira District Assembly	82,000	13,000	95,000	27,922	67,079
Twifu Ati Morkwa District Assembly	77,220	25,000	102,220	68,398	33,822
Upper Denkyira West District Assembly	28,000	59,000	87,000	13,400	73,600
Upper Manya Krobo District Assembly	0	0	0	22,144	-22,144
Upper West Akim District Assembly	5,000	0	5,000	0	5,000

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Wa East District Assembly	0	0	0	15,082	-15,082
Wa Municipal Assembly	0	0	0	133,452	-133,452
Wassa Amenfi East Municipal Assembly	40,000	0	40,000	15,542	24,458
Wassa Amenfi West Municipal Assembly	0	0	0	44,000	-44,000
Wassa East District Assembly	40,000	45,000	85,000	0	85,000
Weija-Gbawe Municipal Assembly	25,000	0	25,000	11,851	13,149
West Akim Municipal Assembly	12,000	0	12,000	0	12,000
West Mamprusi Municipal Assembly	40,000	0	40,000	0	40,000
Yendi Municipal Assembly	3,000	0	3,000	1,140	1,860
Yilo Krobo Municipal Assembly	54,200	0	54,200	0	54,200
Zabzugu District Assembly	50,000	0	50,000	0	50,000
Grand Total	8,252,761	2,777,824	11,030,585	3,546,163	7,484,422

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SUBSIDY

MMDA	APPROPRIATION BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Ministry of Education (MOE)			
Ghana Education Service (GES)	103,316,955	67,959,083	171,276,038
Other Government Obligation-Non Road Arrears		25,847,665	25,847,665
WAEC (National)	29,083,300	29,083,300	58,166,600
TOTAL	132,400,255	122,890,047	255,290,302
Ministry of Energy			
Other Government Obligation-Other Earmarked Funds		113,471,678	113,471,678
Other Government Obligation-Subsidy on petroleum		106,603,973	106,603,973
TOTAL		220,075,651	220,075,651
Ministry of Food and Agriculture (MOFA)			
Crop Services Directorate	249,688,888	319,237,203	568,926,091
Other Government Obligation-Non Road Arrears		64,035,232	64,035,232
TOTAL	249,688,888	383,272,435	632,961,323
Ministry of Gender, Children and Social Protection (MGCSP)			
Headquarters	262,016,517	214,633,232	476,649,749
Other Government Obligation-DACF		100,000,000	100,000,000
TOTAL	262,016,517	314,633,232	576,649,749
Ministry of Health (MoH)			
Training Institutions		20,486,508	20,486,508
TOTAL		20,486,508	20,486,508
Ministry of the Interior (MINT)			
Ghana Prisons Service		554,077	554,077
TOTAL		554,077	554,077
Virtual Ministries for Centralised Transactions			
Statutory Fund		8,967,040	8,967,040
Subsidies on Petroleum Products	180,260,489		180,260,489
TOTAL	180,260,489	8,967,040	189,227,529
Grand Total	824,366,149	1,070,878,990	1,895,245,139

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Achiase District Assembly_AcDA	0	15,000	15,000	3,000	12,000
Adansi North District Assembly	200,000	0	200,000	0	200,000
Afigya Kwabre North District Assembly	0	0	0	3,676	-3,676
Ahafo Ano North Municipal Assembly	30,000	0	30,000	17,280	12,720
Ahafo Ano South East Municipal Assembly	687,715	0	687,715	0	687,715
Ahafo Ano South West District Assembly	0	0	0	36,560	-36,560
Akrofuom District Assembly	0	0	0	5,444	-5,444
Amansie Central District Assembly	8,000	0	8,000	0	8,000
Amansie South District Assembly	0	0	0	9,650	-9,650
Amansie West District Assembly	0	0	0	1,860	-1,860
Asante Akim Central Municipal Assembly	200,000	0	200,000	0	200,000
Asunafo South District Assembly	312,664	0	312,664	0	312,664
Atebubu Amantin Municipal Assembly	0	0	0	5,350	-5,350
Atiwa East District Assembly	0	5,000	5,000	0	5,000
Atwima Mponua District Assembly	0	0	0	54,400	-54,400
Bawku Municipal Assembly	0	0	0	111,698	-111,698
Binduri District Assembly	70,000	0	70,000	0	70,000
Birim South District Assembly	20,000	0	20,000	0	20,000
Bolgatanga East District Assembly	45,000	0	45,000	0	45,000
Builsa South District Assembly	169,145	0	169,145	0	169,145
Denkyembour District Assembly	47,000	0	47,000	0	47,000
Dormaa Central Municipal	140,000	0	140,000	0	140,000
Ejura Sekyredumasi Municipal Assembly	6,000	0	6,000	0	6,000
Fanteakwa South District Assembly	0	0	0	54,630	-54,630
Karaga District Assembly	69,676	62,000	131,676	7,200	124,476
Kassena Nankana West District Assembly	76,000	0	76,000	0	76,000
Ketu North Municipal Assembly	0	0	0	5,000	-5,000
Kpandai District Assembly	10,000	15,000	25,000	17,300	7,700
Krachi East Municipal Assembly	0	0	0	15,760	-15,760
Kwahu South District Assembly	0	0	0	232,993	-232,993
Lower Manya Krobo Municipal Assembly	115,696	0	115,696	0	115,696
Mampong Municipal Assembly	0	0	0	16,994	-16,994
Mamprugu Moagduri District Assembly	10,000	0	10,000	0	10,000
Nkwanta South Municipal Assembly	5,000	0	5,000	0	5,000
Nsawam Adoagyiri Municipal Assembly	0	0	0	37,428	-37,428
Nzema East Municipal Assembly	22,665	0	22,665	0	22,665
Obuasi East District Assembly	0	0	0	19,917	-19,917
Offinso Municipal Assembly	50,000	0	50,000	0	50,000
Oforikrom Municipal Assembly	0	11,500	11,500	0	11,500
Old Tafo Municipal Assembly	0	0	0	71,532	-71,532

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Prestea-Huni Valley Municipal Assembly	200,000	0	200,000	0	200,000
Pusiga District Assembly	160,753	0	160,753	0	160,753
Sagnerigu Municipal Assembly	10,000	0	10,000	0	10,000
Sefwi Wiawso Municipal Assembly	50,000	0	50,000	0	50,000
South Dayi District Assembly	0	0	0	9,000	-9,000
Suaman District Assembly	85,252	0	85,252	19,014	66,238
Tano South Municipal Assembly	12,000	0	12,000	0	12,000
Tatale Sanguli District Assembly	107,854	0	107,854	0	107,854
Techiman North District Assembly	0	0	0	2,000	-2,000
Tempane District Assembly	0	35,000	35,000	0	35,000
Upper Denkyira West District Assembly	5,750	0	5,750	0	5,750
Upper Manya Krobo District Assembly	0	0	0	43,947	-43,947
West Mamprusi Municipal Assembly	0	0	0	13,145	-13,145
Grand Total	2,926,170	143,500	3,069,670	814,777	2,254,893

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- NON-FINANCIAL ASSET**

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE GH¢
MDAs					
Audit Service(AS)					
Finance and Administration	12,215,000	0	12,215,000	0	12,215,000
Total	12,215,000	0	12,215,000	0	12,215,000
CHRAJ (CHRAJ)					
Anti Corruption Departmen	2,509,885	0	2,509,885	1,258,958	1,250,927
Total	2,509,885	0	2,509,885	1,258,958	1,250,927
District Assembly Common Fund(DACF)					
Gen. Admin	28,261,155	0	28,261,155	0	28,261,155
Total	28,261,155	0	28,261,155	0	28,261,155
Electoral Commission					
Headquarters	111,189,999	0	111,189,999	27,692,509	83,497,490
Regional Officers	1,308,650	0	1,308,650	0	1,308,650
Total	112,498,649	0	112,498,649	27,692,509	84,806,140
Ghana Revenue Authority					
Commisioner General Sec.	47,278,108	0	47,278,108	0	47,278,108
Domestic Tax Revenue Division	27,561,474	0	27,561,474	0	27,561,474
Support Services Division	66,471,116	-26,488,338	39,982,778	115,426,682	(75,443,903.65)
Total	141,310,698	-26,488,338	114,822,360	115,426,682	(604,321.65)
Judiciary And Judicial Service					
Gen. Admin	40,155,241	0	40,155,241	12,845,268	27,309,972
Other Governement Obligation-General Government Serv	0	0	0	7,330	-7,330
Total	40,155,241	0	40,155,241	12,852,598	27,302,642
Ministry for Inner City and Zongo Development					
General Administration HQ	10,180,000	0	10,180,000	2,626,400	7,553,600
Policy Planning, Budgeting, Monitoring and Evaluation	34,850,001	0	34,850,001	4,749,988	30,100,013
Total	45,030,001	0	45,030,001	7,376,388	37,653,613
Ministry of Communications (MoC)					
Data Protection Commission	315,000	0	315,000	0	315,000
Gen. Admin	105,802,205	-80,828,030	24,974,175	780,565	24,193,610
Ghana Meteorological Agency	5,697,775	-1,980,000	3,717,775	95,792	3,621,983
India Kofi Annan Centre of Excellence in IC	437,342	0	437,342	39,000	398,342
National Information Technology Agency	2,851,953	0	2,851,953	0	2,851,953
Postal & Courier Services Regulatory Commission	321,670	0	321,670	226,921	94,749
Total	115,425,945	-82,808,030	32,617,915	1,142,279	31,475,636
Ministry of Aviation					
General Administration HQ	313,222,700	-15,568,367	297,654,333	1,621,168	296,033,165
Internal Audit	1,685,699	-532,326	1,153,373	0	1,153,373
Total	314,908,399	-16,100,693	298,807,706	1,621,168	297,186,538
Ministry of Business Development					
Headquarters	1,500,000	0	1,500,000	1,709,779	-209,779
Total	1,500,000	0	1,500,000	1,709,779	-209,779
Ministry of Chieftaincy and Religious Affairs					
Gen. Admin HQ	950,000	-300,000	650,000	950,000	-299,999
Other Governement Obligation-Non Road Arrears	0	0	0	514,352	-514,352
Total	950,000	-300,000	650,000	1,464,352	-814,352
Ministry of Defence (MoD)					
Gen. Admin	7,125,000	0	7,125,000	6,331,605	793,395
Ghana Armed Forces	112,225,000	46,900,000	159,125,000	32,925,075	126,199,925
Other Governement Obligation-Contingency	0	0	0	4,156,601	-4,156,601
Total	119,350,000	46,900,000	166,250,000	43,413,281	122,836,719
Ministry of Education (MOE)					
Council for Technical & Vocational Education & Training	447,900	0	447,900	1,654,974	-1,207,074
Gen. Admin	114,868,422	118,133,906	233,002,328	4,346,028	228,656,300
Ghana Book Development Council	154,560	0	154,560	300,578	-146,018
Ghana Education Service (GES)	93,833,976	0	93,833,976	0	93,833,976
National Inspectorate Board	0	0	0	248,874	-248,874

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- NON-FINANCIAL ASSET**

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢
National Service Secretariat	0	0	0	867,440	-867,440
Other Government Obligation-Contingency	0	0	0	13,127,593	-13,127,593
Other Government Obligation-General Government Serv	0	0	0	5,500,000	-5,500,000
Other Government Obligation-Non Road Arrears	0	0	0	7,460,398	-7,460,398
Tertiary	311,623,263	0	311,623,263	218,905,521	92,717,742
Total	520,928,120	118,133,906	639,062,026	252,411,406	386,650,620
Ministry of Employment and Labour Relations (MELR)					
Dept. of Co-operatives	1,000,000	-490,617	509,383	0	509,383
Headquarters	100,000	0	100,000	0	100,000
Management Development & Productivity Institute (M	1,163,322	0	1,163,322	0	1,163,322
National Pension & Regulatory Authority	44,950,607	0	44,950,607	21,156,694	23,793,913
National Vocational Training Institute (NVTI)	697,030	0	697,030	393,222	303,808
Other Government Obligation-Non Road Arrears	0	0	0	710,319	-710,319
Total	47,910,959	-490,617	47,420,342	22,260,235	25,160,107
Ministry of Energy					
Energy Commision	33,569,863	0	33,569,863	0	33,569,863
Headquarters.	387,103,151	0	387,103,151	75,488,769	311,614,382
Other Government Obligation-Lifeline consumption of E	0	0	0	74,973,898	-74,973,898
Other Government Obligation-Non Road Arrears	0	0	0	35,665,096	-35,665,096
Other Government Obligation-Subsidy on petroleum	0	0	0	17,631,866	-17,631,866
Total	420,673,014	0	420,673,014	203,759,629	216,913,385
Ministry of Environment Science, Technology and Innovation (MESTI)					
Council for Scientific and Industrial Research (C.	12,238,324	0	12,238,324	0	12,238,324
Environmental Protection Agency	24,000,000	0	24,000,000	4,270,189	19,729,811
Ghana Atomic Energy Commission (G.A.E.C)	3,369,927	-100,000	3,269,927	6,377,002	-3,107,075
Headquaters	17,704,286	-900,000	16,804,286	1,156,786	15,647,500
National Biosafety Authority (NBA)	190,000	-50,000	140,000	189,727	-49,272
Nuclear Regulatory Authority	190,000	0	190,000	334,858	-144,858
Town and Country Planning Department (T.C.P.D)	380,000	-150,000	230,000	0	230,000
Total	58,072,537	-1,200,000	56,872,537	12,328,562	44,543,975
Ministry of Finance (MoF)					
Controller and Acct. General's Dept.	399,354	0	399,354	2,126,333	-1,726,979
Finance Headquarters	50,556,722	-11,300,000	39,256,722	8,234,466	31,022,255
Financial Intelligence Centre	149,758	0	149,758	130,637	19,121
Institute of Accountancy Training	147,432	0	147,432	0	147,432
Other Government Obligation-Contingency	0	0	0	8,921,189	-8,921,189
Other Government Obligation-General Government Serv	0	0	0	701,855	-701,855
Other Government Obligation-Non Road Arrears	0	0	0	2,363,337	-2,363,337
Public Procurement Authority	199,677	0	199,677	2,620	197,057
Securities and Exchange Commission	2,490,318	0	2,490,318	0	2,490,318
Statistical Service	299,516	0	299,516	0	299,516
Total	54,242,776	-11,300,000	42,942,776	22,480,437	20,462,339
Ministry of Fisheries and Aquaculture Development					
Anumabo Fisheries College	8,042,691	0	8,042,691	1,894,819	6,147,872
General Administration	28,890,350	0	28,890,350	4,658,577	24,231,772
General Administration and Operations	1,362,557	0	1,362,557	317,219	1,045,338
National Premix Fue Secretariat	84,500	0	84,500	0	84,500
Office of the Minister	300,000	0	300,000	299,150	850
Total	38,680,098	0	38,680,098	7,169,766	31,510,332
Ministry of Food and Agriculture (MOFA)					
Agric. Engineering Services Dept.	35,000,000	0	35,000,000	30,867,779	4,132,221
Animal Production Directorate	2,000,000	0	2,000,000	340,859	1,659,141
Directorate of Agric. Extention Services.	440,000	0	440,000	0	440,000
Finance and Administration	400,627,901	-71,669,000	328,958,901	7,863,505	321,095,396
Ghana Irrigation Development Authority	52,000,000	86,400,000	138,400,000	63,148,067	75,251,933
Grains and Legumes Dev. Board	32,076	0	32,076	0	32,076

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- NON-FINANCIAL ASSET**

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢
Other Government Obligation-Contingency	0	0	0	8,000,000	-8,000,000
Other Government Obligation-General Government Serv	0	0	0	8,000,000	-8,000,000
Plant Protection & Regulatory Services (PPRS)	489,231	0	489,231	495,723	-6,491
Policy Planning and Budget Directorate	400,000	0	400,000	409,043	-9,043
Veterinary Services Dept	1,000,000	0	1,000,000	590,661	409,339
Veterinary Services Dept. (Central Administration)	1,000,000	0	1,000,000	0	1,000,000
Total	492,989,208	14,731,000	507,720,208	119,715,637	388,004,571
Ministry of Foreign Affairs and Regional Integration(MFARI)					
America Region Missions	14,081,726	0	14,081,726	0	14,081,726
Europe Region Missions	28,163,447	0	28,163,447	0	28,163,447
Foreign Affairs HQ	8,225,702	10,000,000	18,225,702	0	18,225,702
Total	50,470,874	10,000,000	60,470,874	0	60,470,874
Ministry of Gender, Children and Social Protection (MGCSP)					
Headquarters	16,775,000	0	16,775,000	4,750,000	12,025,000
National Commision of Persons with Disabillity General A	0	0	0	252,008	-252,008
Total	16,775,000	0	16,775,000	5,002,008	11,772,992
Ministry of Health (MoH)					
Allied Health Professions Council	1,196,463	0	1,196,463	0	1,196,463
Christian Health Association of Ghana	32,099,402	0	32,099,402	0	32,099,402
College of Pharmacist	115,715	0	115,715	0	115,715
District Health Administration	8,656,327	0	8,656,327	0	8,656,327
District Hospital	22,572,198	0	22,572,198	0	22,572,198
Food and Drugs Authority	5,855,694	0	5,855,694	5,343,194	512,501
Ghana Health Service	10,614,359	0	10,614,359	6,578,112	4,036,247
Health Facility Regulatory Agency	2,063,880	0	2,063,880	0	2,063,880
Health Headquarters	669,375,071	-102,416,627	566,958,444	45,310,666	521,647,778
Medical and Dental Council	4,539,118	0	4,539,118	4,199	4,534,919
Medical Stores	0	0	0	167,842	-167,842
National Health Insurance Authority	0	0	0	6,468,257	-6,468,257
Nurses and Midwives Council	4,290,000	0	4,290,000	2,076,794	2,213,206
Other Government Obligation-General Government Serv	0	0	0	5,312,200	-5,312,200
Pharmacy Council	2,300,000	0	2,300,000	424,759	1,875,241
Psychiatry Hospitals (Tertiary Health Services)	555,621	0	555,621	0	555,621
Psychology Council	222,523	0	222,523	0	222,523
Sub District CHIPS	673,021	0	673,021	0	673,021
Sub District Clinics	89,437	0	89,437	0	89,437
Sub District Health Centres	1,041,483	0	1,041,483	0	1,041,483
Sub District Polyclinics	2,565,643	0	2,565,643	53,920	2,511,723
Subvented Organisations	6,234,800	0	6,234,800	0	6,234,800
Teaching Hospitals	23,702,604	0	23,702,604	19,503,640	4,198,963
Traditional Medicine Practice Council	192,112	0	192,112	0	192,112
Training Institutions	46,851,019	0	46,851,019	18,223,838	28,627,181
Total	845,806,490	-102,416,627	743,389,863	109,467,421	633,922,442
Ministry of Information					
Gen. Admin and Finance	1,353,719	-650,511	703,208	1,353,718	-650,510
Ghana Broadcasting Corporation (GBC)	4,757,652	0	4,757,652	0	4,757,652
Ghana News Agency	303,420	0	303,420	0	303,420
Information Services Department	402,813	0	402,813	245,031	157,781
Total	6,817,604	-650,511	6,167,093	1,598,749	4,568,343
Ministry of Lands and Natural Resources (MLNR)					
Forestry Commission	20,008,708	0	20,008,708	8,334,299	11,674,409
Headquarters	34,488,000	0	34,488,000	25,091,710	9,396,290
Lands Commission	12,158,291	0	12,158,291	6,810,222	5,348,069
Minerals Commission	9,878,079	0	9,878,079	0	9,878,079
O.A.S.L	4,046,492	0	4,046,492	780,679	3,265,813
Other Government Obligation-Tax Refund	0	0	0	241,361	-241,361

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- NON-FINANCIAL ASSET**

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢
Total	80,579,570	0	80,579,570	41,258,271	39,321,299
Ministry of Local Govt and Rural Development (MLGRD)					
Births and Death	250,000	0	250,000	0	250,000
Community Development	250,000	-150,000	100,000	0	100,000
Department of Parks and Gardens	250,000	-100,000	150,000	0	150,000
Gen. Admin	412,720,540	-412,170,540	550,000	961,509	-411,509
Local Government Service	2,000,000	-450,000	1,550,000	0	1,550,000
Other Government Obligation-Non Road Arrears	0	0	0	3,000,395	-3,000,395
Total	415,470,540	-412,870,540	2,600,000	3,961,904	-1,361,904
Ministry of Monitoring and Evaluation					
General Administration HQ	962,000	0	962,000	0	962,000
Total	962,000	0	962,000	0	962,000
Ministry of National Security					
Bureau of National Communication	2,500,000	0	2,500,000	3,053,895	-553,895
Bureau of National Investigation	2,000,000	0	2,000,000	1,600,797	399,203
National Security Council Secretariat	3,500,000	0	3,500,000	1,264,713	2,235,287
Other Government Obligation-Non Road Arrears	0	0	0	1,803,124	-1,803,124
Research Department	2,000,000	0	2,000,000	2,000,000	0
Total	10,000,000	0	10,000,000	9,722,530	277,470
Ministry of Parliamentary Affairs					
Other Government Obligation-Non Road Arrears	0	0	0	380,202	-380,202
Total	0	0	0	380,202	-380,202
Ministry of Planning					
Other Government Obligation-General Government Serv	0	0	0	250,000	-250,000
Policy Planning, Budgeting, Monitoring and Evaluation	902,500	-285,000	617,500	655,374	-37,874
Total	902,500	-285,000	617,500	905,374	-287,874
Ministry of Railway Development					
General Administration HQ	95,000,000	0	95,000,000	91,823,325	3,176,675
Ghana Railway Development Authority	533,404,275	0	533,404,275	47,071	533,357,204
Other Government Obligation-Non Road Arrears	0	0	0	45,256,277	-45,256,277
Total	628,404,275	0	628,404,275	137,126,672	491,277,603
Ministry of Regional Re-organisation					
General Administration HQ	0	0	0	12,161,523	-12,161,523
Policy Planning, Budgeting, Monitoring and Evaluation	120,950,000	-300,000	120,650,000	4,216,622	116,433,378
Total	120,950,000	-300,000	120,650,000	16,378,145	104,271,855
Ministry of Roads and Highways					
Department of Feeder Roads	280,011,880	0	280,011,880	19,436,262	260,575,618
Department of Urban Roads	387,132,324	0	387,132,324	121,240,539	265,891,785
Ghana Highway Authority	533,913,308	-272,996,660	260,916,648	105,674,705	155,241,943
Headquarters	21,984,284	118,635,952	140,620,236	9,696,428	130,923,808
Other Government Obligation-Non Road Arrears	0	0	0	84,492,885	-84,492,885
Training Center	5,000,000	0	5,000,000	0	5,000,000
Total	1,228,041,796	-154,360,708	1,073,681,088	340,540,819	733,140,269
Ministry of Sanitation and Water Resource					
Community Water and Sanitation Department	44,522,941	0	44,522,941	608,826,289	-564,303,348
Environmental Health Directorate	56,718,406	0	56,718,406	2,688,565	54,029,841
General Administration HQ	3,512,475	0	3,512,475	1,300,202	2,212,273
Ghana Water Company	112,237,989	0	112,237,989	0	112,237,989
Human Resource Management	251,168	0	251,168	163,247	87,921
Internal Audit	41,478	0	41,478	0	41,478
Policy Planning, Budgeting, Monitoring and Evaluation	234,963	0	234,963	200,311	34,652
School of Hygiene	2,757,822	0	2,757,822	412,181	2,345,641
Water Directorate	209,916	0	209,916	209,916	-0
Water Resources Commission	1,418,460	0	1,418,460	74,549	1,343,911
Total	221,905,618	0	221,905,618	613,875,260	-391,969,643
Ministry of Special Development Initiatives					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- NON-FINANCIAL ASSET**

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢
Policy Planning, Budgeting, Monitoring and Evaluation	1,254,000,000	0	1,254,000,000	395,221,385	858,778,615
Total	1,254,000,000	0	1,254,000,000	395,221,385	858,778,615
Ministry of the Interior (MINT)					
Gaming Board	3,460,007	0	3,460,007	867,743	2,592,264
Ghana Immigration Service	11,574,512	0	11,574,512	20,437,909	-8,863,397
Ghana National Fire Service	18,545,920	0	18,545,920	15,243,869	3,302,051
Ghana Police Service	29,974,080	0	29,974,080	84,021,695	-54,047,615
Ghana Prisons Service	9,000,000	0	9,000,000	4,993,509	4,006,492
Ghana Refugee Board	340,000	0	340,000	0	340,000
Interior Headquarters	2,050,000	0	2,050,000	0	2,050,000
Nacortec Control Board	3,297,000	0	3,297,000	2,912,354	384,646
National Commission on Small Arms	980,000	0	980,000	123,987	856,013
National Disaster Management Organization	7,300,000	0	7,300,000	388,910	6,911,090
National Peace Council	580,000	0	580,000	0	580,000
Other Government Obligation-Non Road Arrears	0	0	0	2,660,430	-2,660,430
Total	87,101,520	0	87,101,520	131,650,406	-44,548,886
Ministry of Tourism, Culture and Creative Arts					
Bureau of Ghana Language	850,000	-350,000	500,000	289,408	210,592
Centre for National Culture	28,455	0	28,455	0	28,455
Finance and Administration	4,000,000	-1,550,000	2,450,000	3,214,274	-764,274
Ghana Tourist Board	4,122,785	-800,000	3,322,785	287,733	3,035,053
Headquarters	600,000	-200,000	400,000	213,145	186,855
HOTCATT	834,440	-100,000	734,440	0	734,440
Other Government Obligation-Subscription	0	0	0	749,154	-749,154
Subvented Agencies	1,816,102	0	1,816,102	507,015	1,309,087
Total	12,251,782	-3,000,000	9,251,782	5,260,728	3,991,053
Ministry of Trade and Industry (MoTI)					
Gen. Admin	88,350,434	0	88,350,434	85,784,444	2,565,990
Ghana Freezone Board	0	0	0	3,499,070	-3,499,070
Ghana Standards Board	4,167,029	0	4,167,029	1,212,440	2,954,589
Industrial Development Division	80,425,164	0	80,425,164	0	80,425,164
NBSSI	121,484	0	121,484	30,083	91,401
Other Government Obligation-Contingency	0	0	0	2,000,000	-2,000,000
PPME	419,252	0	419,252	0	419,252
Trade Development Division	23,000	0	23,000	0	23,000
Total	173,506,363	0	173,506,363	92,526,037	80,980,326
Ministry of Transport (MRT)					
Headquarters	200,379,924	-127,066,731	73,313,193	4,087,284	69,225,909
Driver and Vehicle Licensing Authority	12,699,615	0	12,699,615	31,581,457	-18,881,842
Government Technical Training Centret	400,000	0	400,000	0	400,000
National Road Safety Commission	560,000	0	560,000	-12,000	572,000
Regional Maritime University	5,240,000	0	5,240,000	5,307,754	-67,754
Total	219,279,539	-127,066,731	92,212,808	40,964,495	51,248,313
Ministry of Works and Housing (MWRWH)					
Architect Registration Council	3,000,000	0	3,000,000	48,396	2,951,604
Department of Rural Housing	1,500,000	0	1,500,000	22,815	1,477,185
Engineers Council	549,930	0	549,930	0	549,930
Gen. Admin (GA)	3,734,996	0	3,734,996	1,564,354	2,170,642
Housing	29,000,000	0	29,000,000	14,979,119	14,020,881
Human Resource Development and Management (HRDM)	360,000	0	360,000	0	360,000
Hydrological Services Department	65,878,419	0	65,878,419	135,010,612	-69,132,193
Other Government Obligation-Non Road Arrears	0	0	0	45,144,366	-45,144,366
Policy Planning, Budgeting, Monitoring and Evaluation (F	250,000	0	250,000	0	250,000
Public Servants Housing Loan Scheme Board	3,682,543	0	3,682,543	1,078,880	2,603,663
Public Works Department	89,604,663	-30,067,586	59,537,077	1,461,396	58,075,681
Rent Control Department	3,000,000	0	3,000,000	420,455	2,579,545

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- NON-FINANCIAL ASSET**

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MDAs	GH¢	GH¢	GH¢	GH¢	GH¢
Research Statistics and Information Management (RSIM)	438,900	0	438,900	0	438,900
Total	200,999,451	-30,067,586	170,931,865	199,730,393	-28,798,528
Ministry of Youth and Sports (MoYS)					
Headquarters	1,875,699	-832,326	1,043,373	46,957,197	-45,913,824
National Sports Authority	475,000	0	475,000	0	475,000
National Sports College	285,000	0	285,000	0	285,000
Total	2,635,699	-832,326	1,803,373	46,957,197	-45,153,824
National Commission for Civic Education (NCCE)					
Gen. Admin HQ	975,000	-150,000	825,000	214,687	610,313
Total	975,000	-150,000	825,000	214,687	610,313
National Development Planning Commission (NDPC)					
Headquarters	285,000	-90,000	195,000	362,562	-167,561
Other Government Obligation-Contingency	0	0	0	240,959	-240,959
Total	285,000	-90,000	195,000	603,521	-408,520
National Labour Commission (NLC)					
Headquarters	950,000	-300,000	650,000	934,016	-284,016
Total	950,000	-300,000	650,000	934,016	-284,016
Office of Government Machinery (OGM)					
Ghana Investment Promotion Centre (GIPC)	2,284,140	0	2,284,140	2,339,321	-55,181
Office of the President	50,275,000	0	50,275,000	50,227,727	47,273
Office of the Senior Minister	4,048,000	0	4,048,000	0	4,048,000
Other Government Obligation-Contingency	0	0	0	10,600,990	-10,600,990
Other Government Obligation-General Government Serv	0	0	0	2,006,054	-2,006,054
Other Government Obligation-Non Road Arrears	0	0	0	10,075,658	-10,075,658
Total	56,607,140	0	56,607,140	75,249,750	-18,642,610
Office Of Head of Civil Service (OHCS)					
Civil Service Training Centre	0	0	0	21,920	-21,920
Finance and Administration	950,000	-300,000	650,000	1,255,953	-605,953
Recruitment, Training & Development Directorate	598,125	0	598,125	0	598,125
Total	1,548,125	-300,000	1,248,125	1,277,873	-29,748
Office of The Attorney General and Ministry of Justice					
Attorney General's Department	2,390,228	-1,300,000	1,090,228	884,940	205,288
Council for Law Reporting	159,350	-50,000	109,350	40,850	68,500
Economic and Organised Crime Office	238,803	0	238,803	229,738	9,065
Gen. Admin and Finance	4,234,539	-1,000,000	3,234,539	1,127,785	2,106,754
General Legal Council	799,868	0	799,868	404,757	395,110
Law Reform Commission	272,958	-59,082	213,876	31,806	182,070
Legal Aid Scheme	240,715	0	240,715	37,523	203,193
Registrar General's Dep't	2,855,725	-50,000	2,805,725	2,231,851	573,874
Total	11,192,186	-2,459,082	8,733,104	4,989,250	3,743,854
Office of The Special Prosecutor					
Headquarters	58,675,906	0	58,675,906	0	58,675,906
Total	58,675,906	0	58,675,906	0	58,675,906
Other Government Obligation (OGO)					
General Government Services	95,000,000	-2,999,996	92,000,004	0	92,000,004
Total	95,000,000	-2,999,996	92,000,004	0	92,000,004
Parliament of Ghana					
General Operations	72,089,725	0	72,089,725	94,414,530	-22,324,805
Total	72,089,725	0	72,089,725	94,414,530	-22,324,805
Public Services Commission					
Office of the Executive Secretary	950,000	-300,000	650,000	535,856	114,144
Other Government Obligation-Contingency	0	0	0	312,000	-312,000
Total	950,000	-300,000	650,000	847,856	-197,856
Virtual Ministries for Centralised Transactions					
Contingency	90,884,480	0	90,884,480	0	90,884,480
Donor Funds	0	0	0	140,287	-140,287
Statutory Fund	0	0	0	2,291,939,650	-2,291,939,650
Total	90,884,480	0	90,884,480	2,292,079,936	-2,201,195,456
Grand Total	8,533,629,867	-787,371,879	7,746,257,988	5,517,223,082	2,229,034,907

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- NON-FINANCIAL ASSET**

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Ablekuma Central Municipal Assembly_AbCMA	5,500,521	0	5,500,521	186,027	5,314,494
Ablekuma North Municipal Assembly_ABNM	1,588,513	5,508,146	7,096,659	497,884	6,598,775
Ablekuma West Municipal Assembly_ABWM	3,591,772	3,293,029	6,884,801	1,300,826	5,583,975
Abuakwa North Municipal Assembly_AbNMA	1,162,458	2,922,131	4,084,589	98,892	3,985,697
Abuakwa South Municipal Assembly_ASMA	10,049,919	4,598,840	14,648,759	1,930,040	12,718,720
Abura /Asebu/Kwamankese District Assembly_AAKDA	1,267,174	2,752,449	4,019,623	1,501,968	2,517,656
Accra Metropolitan Assembly_AMA	0	21,293,137	21,293,137	0	21,293,137
Achiase District Assembly_ADA	2,467,746	0	2,467,746	1,140,201	1,327,545
Ada East District Assembly_AEDA	0	4,155,142	4,155,142	2,242,697	1,912,445
Ada West District Assembly_AWDA	364,480	3,589,188	3,953,668	0	3,953,668
Adaklu District Assembly_ADA	2,601,855	2,068,047	4,669,901	1,398,563	3,271,338
Adansi Asokwa District Assembly_AADA	958,279	1,974,546	2,932,825	1,124,189	1,808,636
Adansi North District Assembly_ANDA	2,573,535	7,682,192	10,255,727	1,302,323	8,953,404
Adansi South District Assembly_ASDA	562,469	1,716,000	2,278,469	1,392,875	885,594
Adentan Municipal Assembly_ADMA	3,060,000	16,112,123	19,172,123	5,436,832	13,735,292
Afadzato South District Assembly_AFSDA	1,977,220	2,285,528	4,262,748	1,394,613	2,868,135
Afigya Kwabre North District Assembly_AKNDA	1,119,656	2,143,015	3,262,671	1,320,967	1,941,704
Afigya Kwabre South District Assembly_AKSDA	3,176,705	2,787,361	5,964,066	998,411	4,965,656
Agona East District Assembly_AEDA	2,287,813	3,211,241	5,499,054	1,254,199	4,244,856
Agona West Municipal Assembly_AWMA	10,949,940	3,221,052	14,170,992	1,792,404	12,378,588
Agortime Ziope District Assembly_AZDA	0	4,400,384	4,400,384	866,652	3,533,732
Ahafo Ano North Municipal Assembly_AANMA	1,180,959	2,853,588	4,034,547	1,013,685	3,020,862
Ahafo Ano South East Municipal Assembly_AASEDA	190,000	1,682,001	1,872,001	1,640,311	231,690
Ahafo Ano South West District Assembly_AASWDA	892,952	1,733,437	2,626,390	1,865,762	760,627
Ahanta West Municipal Assembly_AWMA	0	2,529,438	2,529,438	1,073,230	1,456,208
Ajumako/Enyan/Esiam District Assembly_AEEDA	1,285,000	3,244,782	4,529,782	321,382	4,208,401
Akatsi North District Assembly_ANDA	1,850,000	2,398,446	4,248,446	7,000	4,241,446
Akatsi South District Assembly_ASDA	1,485,574	3,429,623	4,915,197	1,224,881	3,690,316
Akrofrom District Assembly_ADA	1,141,620	2,411,960	3,553,580	1,302,065	2,251,515
Akuapem South District Assembly_ASDA	1,157,706	2,419,381	3,577,087	104,225	3,472,863
Akwapim North Municipal Assembly_ANMA	2,282,000	2,945,055	5,227,055	1,182,964	4,044,091
Akyemansa District Assembly_AMDA	693,074	5,764,085	6,457,159	553,204	5,903,955
Amansie Central District Assembly_ACDA	2,484,692	2,521,176	5,005,867	957,345	4,048,522
Amansie South District Assembly_ASDA	2,180,737	2,085,500	4,266,237	2,517,778	1,748,459
Amansie West District Assembly_AWDA	1,186,042	3,266,308	4,452,350	1,851,798	2,600,552
Amenfi Central District Assembly_ACDA	1,420,000	2,826,451	4,246,451	1,254,538	2,991,913
Anloga District Assembly_AnDA	2,508,635	0	2,508,635	724,390	1,784,245
Aowin Municipal Assembly_AOMA	892,671	3,539,382	4,432,053	1,378,487	3,053,566
Asante Akim Central Municipal Assembly_AACMA	1,301,939	2,407,958	3,709,897	1,127,659	2,582,237
Asante Akim North District Assembly_AANDA	856,209	833,752	1,689,961	336,297	1,353,663
Asante Akim South Municipal Assembly_AASMA	0	2,834,224	2,834,224	804,719	2,029,505
Asene-Manso District Assembly- Akroso_AMADA	941,000	1,771,394	2,712,394	34,072	2,678,322
Ashaiman Municipal Assembly_ASHMA	2,201,000	6,505,000	8,706,000	791,792	7,914,208
Asikuma-Odoben-Brakwa-Breman District Assembly_AOBI	335,570	3,075,553	3,411,123	419,729	2,991,394
Asokore Mampong Municipal Assembly_AMMA	0	12,909,855	12,909,855	7,862,375	5,047,481
Asokwa Municipal Assembly_ASMA	12,409,741	6,320,123	18,729,864	1,990,816	16,739,048
Assin Fosu Municipal Assembly_AFMA	969,000	3,070,787	4,039,787	1,021,124	3,018,663
Assin North District Assembly_ANDA	1,203,201	5,092,536	6,295,737	17,415	6,278,322
Assin South District Assembly_ASDA	0	11,410,311	11,410,311	0	11,410,311
Asunafo North Municipal Assembly_ANMA	1,487,340	2,611,297	4,098,638	0	4,098,638
Asunafo South District Assembly_ASDA	0	3,064,899	3,064,899	298,442	2,766,456
Asuogyaman District Assembly_ASUDA	865,545	2,571,423	3,436,968	0	3,436,968
Asutifi North District Assembly_ANDA	0	4,508,364	4,508,364	3,030,246	1,478,118
Asutifi South District Assembly_ATSDA	1,361,537	2,787,836	4,149,373	0	4,149,373
Atebubu/Amantin Municipal Assembly_AAMA	994,947	2,723,293	3,718,240	2,011,700	1,706,540
Atiwa East District Assembly_AEDA	150,000	2,810,380	2,960,380	0	2,960,380

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2019 **BY COST CENTRES- NON-FINANCIAL ASSET**

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Atiwa West District Assembly_AWDA	3,228,508	2,744,691	5,973,200	120,000	5,853,200
Atwima Kwanwoma District Assembly_AKDA	793,463	2,154,527	2,947,990	1,404,559	1,543,431
Atwima Mponua District Assembly_AMDA	300,000	2,655,215	2,955,215	2,691,557	263,658
Atwima Nwabiagya Municipal Assembly_ANMA	2,408,000	1,231,345	3,639,345	1,674,302	1,965,043
Atwima Nwabiagya North District Assembly_ANNDA	491,588	2,953,129	3,444,717	0	3,444,717
Awutu Senya District Assembly_ASDA	900,000	3,851,249	4,751,249	1,478,449	3,272,800
Awutu Senya East Municipal Assembly_ASEMA	3,655,192	4,036,417	7,691,609	0	7,691,609
Ayawaso Central Municipal Assembly_ACMA	2,582,540	0	2,582,540	720,827	1,861,713
Ayawaso East Municipal Assembly_AEMA	1,788,000	5,368,537	7,156,537	2,020,586	5,135,951
Ayawaso North Municipal Assembly_ANMA	727,782	4,457,562	5,185,344	2,765,929	2,419,415
Ayawaso West Municipal Assembly_AWMA	6,097,000	14,556,599	20,653,599	0	20,653,599
Ayensuano District Assembly_AyDA	1,595,848	2,993,276	4,589,124	215,685	4,373,439
Banda District Assembly_BDA	1,112,622	2,323,131	3,435,753	854,704	2,581,049
Bawku Municipal Assembly_BMA	7,893,953	7,109,441	15,003,394	1,651,640	13,351,753
Bawku West District Assembly_BWDA	5,204,000	4,454,399	9,658,399	1,196,033	8,462,366
Bekwai Municipal Assembly_BMA	755,632	3,397,924	4,153,556	1,226,446	2,927,110
Berekum East Municipal Assembly_BEMA	5,800,000	6,744,825	12,544,825	1,689,143	10,855,682
Berekum West District Assembly_BWDA	945,961	2,773,975	3,719,936	465,229	3,254,707
Bia East District Assembly_BEDA	485,000	3,070,471	3,555,471	1,455,482	2,099,989
Bia West District Assembly_BWDA	763,210	3,172,429	3,935,638	1,007,284	2,928,355
Biakoye District Assembly_BDA	500,000	3,285,927	3,785,927	0	3,785,927
Bibiani Anhwiaso Bekwai Municipal Assembly_BABMA	592,623	5,720,894	6,313,517	1,004,968	5,308,549
Binduri District Assembly_BDA	770,000	5,471,671	6,241,671	934,486	5,307,185
Birim Central Municipal Assembly_BCMA	9,071,365	3,480,024	12,551,389	-26,771	12,578,160
Birim North District Assembly_BNDA	4,581,935	5,617,230	10,199,166	2,497,600	7,701,565
Birim South District Assembly_BSDA	0	4,824,038	4,824,038	1,116,248	3,707,790
Bodi District Assembly_BDA	0	2,822,757	2,822,757	741,915	2,080,842
Bole District Assembly_BDA	1,064,000	8,054,278	9,118,278	1,726,885	7,391,393
Bolgatanga East District Assembly_BEDA	1,334,038	3,061,810	4,395,848	321,216	4,074,631
Bolgatanga Municipal Assembly_BOLMA	7,204,780	8,582,750	15,787,530	808,539	14,978,991
Bongo District Assembly_BODA	2,131,000	5,390,786	7,521,786	1,321,284	6,200,503
Bosome Freho District Assembly_BFDA	674,983	2,295,108	2,970,092	0	2,970,092
Bosomtwe District Assembly_BDA	725,400	3,405,928	4,131,328	0	4,131,328
Builsa North District Assembly_BNDA	1,250,040	2,591,302	3,841,342	11,331	3,830,011
Builsa South District Assembly_BSDA	3,264,268	6,104,913	9,369,181	493,021	8,876,160
Bunkpurugu Nakpanduri District Assembly_BDA	1,650,000	3,655,148	5,305,148	62,472	5,242,676
Cape Coast Metropolitan Assembly_CCMA	1,735,534	4,060,377	5,795,912	0	5,795,912
Central Gonja District Assembly_CGDA	824,020	4,077,983	4,902,003	0	4,902,003
Central Tongu District Assembly_CTMA	1,704,351	3,930,924	5,635,275	1,686,264	3,949,011
Chereponi District Assembly_CDA	3,306,962	4,701,929	8,008,891	653,531	7,355,360
Dafiama Bussie Issa District Assembly_DBI	1,097,004	2,422,922	3,519,926	1,459,566	2,060,359
Denkyembuor District Assembly_DDA	11,040,093	3,181,491	14,221,584	2,451,960	11,769,624
Dormaa Central Municipal Assembly_DCMA	6,548,429	7,662,726	14,211,155	2,999,260	11,211,896
Dormaa East District Assembly_DEDA	2,401,881	2,621,708	5,023,589	888,455	4,135,134
Dormaa West District Assembly_DWDA	2,853,900	1,454,255	4,308,155	1,222,229	3,085,926
East Gonja Municipal Assembly_EGMA	2,820,000	7,213,382	10,033,382	396,991	9,636,392
East Mamprusi Municipal Assembly_EMMA	8,173,903	5,625,639	13,799,542	1,355,066	12,444,477
Effia Kwesimintsim Municipal Assembly_EKMA	16,369,545	4,711,997	21,081,542	1,860,746	19,220,795
Efutu Municipal Assembly_EMA	1,811,361	1,935,950	3,747,310	705,423	3,041,887
Ejisu Municipal Assembly_EMA	579,308	3,480,125	4,059,433	0	4,059,433
Ejura Sekyredumasi Municipal Assembly_ESMA	234,254	3,409,828	3,644,082	834,775	2,809,307
Ekumfi District Assembly_EDA	521,126	3,513,781	4,034,907	1,304,703	2,730,204
Ellembelle District Assembly_EDA	1,685,000	3,037,000	4,722,000	0	4,722,000
Fanteakwa North District Assembly_FANDA	0	2,111,406	2,111,406	-200	2,111,606
Fanteakwa South District Assembly_FASDA	53,000	2,685,000	2,738,000	74,557	2,663,443
Ga Central Municipal Assembly_GCMA	0	13,342,571	13,342,571	2,960,087	10,382,484

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	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Ga East Municipal Assembly_GEMA	867,400	5,748,899	6,616,299	173,816	6,442,483
Ga North Municipal Assembly_GNMA	896,320	3,787,720	4,684,040	1,503,488	3,180,552
Ga South Municipal Assembly_GSMA	2,646,869	5,831,795	8,478,664	181,003	8,297,661
Ga West Municipal Assembly_GWMA	289,000	7,646,701	7,935,701	2,065,912	5,869,789
Garu District Assembly_GDA	0	9,571,357	9,571,357	1,116,813	8,454,544
Gomoa Central District Assembly_GCDA	395,000	4,254,232	4,649,232	78,160	4,571,073
Gomoa East District Assembly_GEDA	1,970,892	3,252,093	5,222,985	975,871	4,247,113
Gomoa West District Assembly_GWDA	397,168	2,705,382	3,102,550	1,474,369	1,628,181
Gushiegu Municipal Assembly_GMA	3,389,099	3,477,589	6,866,688	1,463,275	5,403,414
Hemang Lower Denkyira District Assembly_THLDDA	285,382	3,060,371	3,345,753	92,008	3,253,744
Ho Municipal Assembly_HMA	10,725,122	32,208,868	42,933,990	4,215,752	38,718,238
Ho West District Assembly_HWDA	1,263,644	1,817,665	3,081,309	0	3,081,309
Hohoe Municipal Assembly_HHMA	14,104,307	2,694,942	16,799,249	6,531,331	10,267,918
Jaman North District Assembly_JNDA	1,924,500	4,360,512	6,285,012	961,922	5,323,090
Jaman South Municipal Assembly_JSMA	841,902	2,899,416	3,741,318	1,046,187	2,695,131
Jasikan District Assembly_JDA	776,515	2,201,035	2,977,550	395,957	2,581,593
Jirapa Municipal Assembly_JMA	1,455,105	3,904,105	5,359,210	1,930,318	3,428,893
Jomoro Municipal Assembly_JMA	1,229,349	3,167,752	4,397,101	96,060	4,301,041
Juaben Municipal Assembly_JMA	738,000	1,490,745	2,228,745	1,051,623	1,177,122
Juaboso District Assembly_JDA	1,363,260	2,400,187	3,763,448	24,170	3,739,278
Kajebi District Assembly_KADA	1,647,498	4,322,627	5,970,125	0	5,970,125
Karaga District Assembly_KDA	1,720,090	3,817,683	5,537,773	1,008,950	4,528,823
Kassena Nankana East Municipal Assembly_KNMA	2,148,949	4,350,220	6,499,169	2,412,817	4,086,352
Kassena Nankana West District Assembly_KNWDA	350,600	3,482,000	3,832,600	0	3,832,600
Keta Municipal Assembly_KeMA	5,835,000	4,424,077	10,259,077	308,538	9,950,539
Ketu North Municipal Assembly_KNMA	317,582	3,486,127	3,803,709	1,625,848	2,177,861
Ketu South Municipal Assembly_KSMA	1,952,260	3,362,533	5,314,793	57,000	5,257,793
Kintampo North Municipal Assembly_KiMA	2,861,800	3,040,210	5,902,010	1,403,855	4,498,155
Kintampo South District Assembly_KiSDA	1,997,300	1,763,748	3,761,048	236,392	3,524,656
Komenda-Edina-Eguafo-Abirim Municipal Assembly_KEEAM	1,087,008	1,659,730	2,746,738	214,738	2,532,000
Kpandai District Assembly_KpDA	12,735,282	24,157,393	36,892,675	1,178,508	35,714,167
Kpando Municipal Assembly_KpMA	3,116,513	2,514,892	5,631,405	1,128,486	4,502,919
Kpone Katamanso Municipal Assembly_KKMA	1,851,098	8,995,800	10,846,898	0	10,846,898
Krachi East Municipal Assembly_KEMA	924,395	3,168,344	4,092,739	997,062	3,095,677
Krachi Nchumuru District Assembly_KNDA	443,056	4,199,302	4,642,358	997,271	3,645,088
Krachi West District Assembly_KWDA	0	2,734,275	2,734,275	744,852	1,989,423
Krowor Municipal Assembly_NROMA	1,322,526	11,823,367	13,145,893	190,621	12,955,272
Kumasi Metropolitan Assembly_KMA	3,256,383	29,682,759	32,939,142	-25,040,183	57,979,325
Kumbungu District Assembly_KDA	2,024,365	4,018,199	6,042,564	790,574	5,251,990
Kwabre East Municipal Assembly_KEMA	393,556	2,855,962	3,249,518	1,591,503	1,658,015
Kwadaso Municipal Assembly_KdMA	797,800	4,334,200	5,132,000	1,739,115	3,392,885
Kwaebibirem Municipal Assembly_KbMA	500,000	4,842,023	5,342,023	-3,000	5,345,023
Kwahu Afram Plains North District Assembly_KAPNDA	1,469,265	2,375,862	3,845,127	1,637,147	2,207,980
Kwahu Afram Plains South District Assembly_KAPSDA	520,000	4,307,656	4,827,656	567,021	4,260,636
Kwahu East District Assembly_KEDA	1,285,981	2,205,257	3,491,238	720,774	2,770,465
Kwahu South District_KSDA	1,177,582	1,724,296	2,901,878	1,791,654	1,110,223
Kwahu West Municipal_KWMA	1,020,000	2,413,803	3,433,803	1,075,406	2,358,396
La Dade-Kotopon Municipal Assembly_LADMA	1,574,865	13,529,149	15,104,014	2,678,763	12,425,252
La Nkwantanang Municipal Assembly_LANMA	640,000	4,419,832	5,059,832	0	5,059,832
Lambussie Karni District Assembly_LDA	921,300	4,331,232	5,252,532	1,560,184	3,692,349
Lawra Municipal Assembly_LMA	1,019,000	3,385,112	4,404,112	561,134	3,842,978
Ledzokuku Municipal Assembly_LEKMA	1,518,231	11,646,786	13,165,017	2,271,362	10,893,655
Lower Manya Krobo Municipal Assembly_LMKMA	6,915,000	3,477,230	10,392,230	848,802	9,543,428
Mampong Municipal Assembly_MMA	630,000	3,917,448	4,547,448	1,182,454	3,364,994
Mamprugu Moagduri District Assembly_MMDA	734,482	3,449,937	4,184,419	565,283	3,619,137
Mfantseman Municipal Assembly_MMA	6,248,436	8,180,840	14,429,276	239,246	14,190,029

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	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Mion District Assembly_MDA	1,605,266	3,153,142	4,758,408	1,897,500	2,860,909
Mpohor District Assembly_MDA	0	1,994,592	1,994,592	1,453,859	540,733
Nabdam District Assembly_NDA	2,128,480	3,020,627	5,149,107	0	5,149,107
Nadowli Kaleo District Assembly_NKDA	1,200,000	2,895,568	4,095,568	869,555	3,226,014
Nandom District Assembly_NADA	540,000	6,659,486	7,199,486	1,448,106	5,751,380
Nantom District Assembly_NDA	0	5,401,283	5,401,283	930,176	4,471,108
Nanumba North Municipal Assembly_NNMA	1,001,600	4,100,973	5,102,573	1,491,300	3,611,274
Nanumba South District Assembly_NSDA	1,210,696	3,170,151	4,380,847	2,441,007	1,939,840
New Juaben North Municipal Assembly_NJNMA	1,472,331	2,491,582	3,963,913	248,357	3,715,556
New Juaben South Municipal Assembly_NJSMA	11,747,000	4,423,918	16,170,918	2,547,590	13,623,328
Ningo Prampram District Assembly_NIPDA	2,269,654	4,132,313	6,401,967	1,483,718	4,918,249
Nkoranza North District Assembly_NNDA	2,897,629	2,995,433	5,893,062	0	5,893,062
Nkoranza South Municipal Assembly_NSMA	0	6,191,361	6,191,361	1,189,724	5,001,637
Nkwanta North District Assembly_NNDA	580,000	1,891,864	2,471,864	986,476	1,485,388
Nkwanta South Municipal Assembly_NSMA	0	2,679,424	2,679,424	440,012	2,239,411
North Dayi District Assembly_NDDA	3,201,385	2,003,986	5,205,371	80,000	5,125,371
North East Gonja District Assembly_NEGDA	3,002,909	0	3,002,909	1,098,394	1,904,515
North Gonja District Assembly_NGDA	0	3,671,375	3,671,375	0	3,671,375
North Tongu District Assembly_NTDA	1,080,000	2,936,904	4,016,904	1,515,351	2,501,553
Nsawam Adoagyiri Municipal Assembly_NAMA	50,000	2,538,405	2,588,405	1,341,863	1,246,542
Nzema East Municipal Assembly_NEMA	988,274	2,789,003	3,777,277	782,685	2,994,592
Obuasi East District Assembly_OEDA	1,339,672	3,969,000	5,308,672	370,750	4,937,922
Obuasi Municipal Assembly_OMA	499,837	16,914,181	17,414,018	1,029,241	16,384,777
Offinso Municipal Assembly_OSMA	660,804	1,932,000	2,592,804	292,412	2,300,392
Offinso North District Assembly_ONDA	762,736	2,787,185	3,549,921	1,988,834	1,561,087
Oforikrom Municipal Assembly_OfMA	272,887	4,945,832	5,218,719	2,617,072	2,601,647
Okaikwei North Municipal Assembly_OKNMA	2,333,175	19,289,008	21,622,183	170,139	21,452,044
Okere District Assembly_ODA	890,000	1,094,402	1,984,402	43,027	1,941,375
Old Tafo Municipal Assembly_OTMA	11,985,654	5,115,543	17,101,197	2,209,136	14,892,062
Prestea-Huni-Valley Municipal Assembly_PHMA	0	7,405,648	7,405,648	3,549,006	3,856,641
Pru East District Assembly_PEDA	1,344,922	2,948,362	4,293,284	1,536,943	2,756,341
Pru West District Assembly_PWDA	1,631,265	4,466,260	6,097,524	1,221,161	4,876,363
Pusiga District Assembly_PDA	948,473	2,999,030	3,947,503	891,714	3,055,789
Saboba District Assembly_SDA	387,996	4,899,980	5,287,976	870,495	4,417,481
Sagnerigu Municipal Assembly_SeMA	10,547,192	7,887,886	18,435,079	0	18,435,079
Savelugu Municipal Assembly_SMA	0	3,933,268	3,933,268	0	3,933,268
Sawla Tuna Kalba District Assembly_STKDA	1,338,086	3,516,481	4,854,567	1,198,339	3,656,228
Sefwi Akontombra District Assembly_SADA	0	2,486,694	2,486,694	780,807	1,705,887
Sefwi-Wiawso Municipal Assembly_SWMA	5,250,000	19,947,600	25,197,600	1,555,370	23,642,230
Sekondi-Takoradi Metropolitan_STMA	7,670,000	6,243,973	13,913,973	627,681	13,286,292
Sekyere Afram Plains District Assembly_SAPDA	1,823,298	2,120,647	3,943,945	0	3,943,945
Sekyere Central District Assembly_SCDA	1,590,986	724,579	2,315,565	1,024,099	1,291,466
Sekyere East District Assembly_SEDA	700,489	4,048,030	4,748,519	740,348	4,008,170
Sekyere Kumawu District Assembly_SKDA	725,992	2,545,188	3,271,180	836,103	2,435,077
Sekyere South District Assembly_SSDA	568,591	2,578,020	3,146,612	22,320	3,124,292
Sene East District Assembly_SEDA	973,843	4,648,995	5,622,838	1,024,856	4,597,982
Sene West District Assembly_SEWDA	967,110	3,020,834	3,987,944	1,466,988	2,520,956
Shai-Osudoku District Assembly_SODA	1,815,997	4,892,426	6,708,423	1,516,941	5,191,483
Shama District Assembly_SDA	180,710	5,114,693	5,295,403	529,615	4,765,788
Sissala East Municipal Assembly_SEMA	2,870,450	2,697,200	5,567,650	978,477	4,589,173
Sissala West District Assembly_SWDA	1,081,340	3,558,419	4,639,760	589,608	4,050,152
South Dayi District Assembly_SDDA	1,208,542	2,299,306	3,507,848	1,059,507	2,448,341
South Tongu District Assembly_STDA	1,618,675	2,363,890	3,982,565	1,279,741	2,702,824
Suaman District Assembly_SUADA	2,266,445	4,119,800	6,386,245	1,774,100	4,612,145
Suame Municipal Assembly_SMA	19,471,462	4,562,238	24,033,700	2,099,952	21,933,747
Suhum Municipal Assembly_SuMA	0	2,490,745	2,490,745	-64,786	2,555,531

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	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
Sunyani Municipal Assembly_SMA	1,537,501	8,975,329	10,512,830	529,360	9,983,471
Sunyani West District Assembly_SWDA	522,921	3,482,509	4,005,430	951,861	3,053,569
Tain District Assembly_TDA	1,884,654	2,326,122	4,210,776	1,433,178	2,777,598
Talensi District Assembly_TDA	3,374,558	3,561,032	6,935,590	1,133,511	5,802,079
Tamale Metropolitan Assembly_TaMA	2,161,311	10,975,919	13,137,230	1,946,994	11,190,236
Tano North Municipal Assembly_TNMA	1,082,304	2,462,203	3,544,507	1,143,724	2,400,783
Tano South Municipal Assembly_TSMA	550,401	4,142,621	4,693,022	1,226,008	3,467,015
Tarkwa Nsuaem Municipal Assembly_TNMA	2,601,171	8,085,823	10,686,994	4,359,358	6,327,636
Tatale Sanguli District Assembly_TSDA	1,170,091	3,277,325	4,447,416	245,822	4,201,593
Techiman Municipal Assembly_TMA	4,376,718	2,278,268	6,654,986	738,600	5,916,386
Techiman North District Assembly_TNDA	0	1,818,858	1,818,858	544,256	1,274,602
Tema Metropolitan Assembly_TMA	2,200,000	42,034,562	44,234,562	0	44,234,562
Tema West Municipal Assembly_TWMA	0	11,605,548	11,605,548	0	11,605,548
Tempene District Assembly_TeDA	1,588,126	11,164,619	12,752,745	524,784	12,227,961
Tolon District Assembly_TDA	1,647,565	4,875,765	6,523,330	1,239,201	5,284,129
Twifu Ati Morkwa District Assembly_TAMDA	1,170,000	2,039,000	3,209,000	812,098	2,396,902
Upper Denkyira East Municipal_UDEMA	998,551	2,513,473	3,512,024	673,342	2,838,682
Upper Denkyira West District Assembly_UDWMA	4,114,639	4,213,372	8,328,011	2,976,088	5,351,924
Upper Manya Krobo District Assembly_UMKDA	1,006,386	2,853,991	3,860,377	1,046,282	2,814,095
Upper West Akim District Assembly_UWADA	430,000	3,197,564	3,627,564	0	3,627,564
Wa East District Assembly_WEDA	958,000	7,774,377	8,732,377	1,575,117	7,157,260
Wa Municipal Assembly_WMA	6,943,966	4,348,348	11,292,314	1,178,019	10,114,295
Wa West District Assembly_WWDA	4,804,297	3,563,521	8,367,818	1,522,924	6,844,894
Wassa Amenfi East Municipal Assembly_WAEMA	980,516	6,256,175	7,236,690	6,080	7,230,610
Wassa Amenfi West Municipal Assembly_WAWMA	120,000	2,049,211	2,169,211	1,015,279	1,153,932
Wassa East District Assembly_WEDA	1,728,080	2,847,906	4,575,986	1,106,402	3,469,584
Weija Gbawe Municipal Assembly_WGMA	1,172,000	8,368,002	9,540,002	809,135	8,730,867
Wenchi Municipal Assembly_WNA	567,013	3,264,125	3,831,138	1,983,088	1,848,050
West Akim Municipal Assembly_WAMA	4,019,135	8,436,757	12,455,893	0	12,455,893
West Gonja District Assembly_WGDA	0	2,681,265	2,681,265	1,339,432	1,341,833
West Mamprusi Municipal Assembly_WMMA	1,555,260	3,827,252	5,382,512	906,492	4,476,019
Yendi Municipal Assembly_YMA	620,000	4,425,372	5,045,372	2,087,417	2,957,955
Yilo Krobo Municipal Assembly_YKMA	3,263,691	2,055,964	5,319,655	752,829	4,566,826
Yunyoo Nasuan District Assembly_YNDA	1,432,222	4,658,918	6,091,140	1,084,639	5,006,501
Zabzugu District Assembly_ZDA	1,411,925	2,902,004	4,313,929	0	4,313,929
MMDA Total	550,482,040	1,218,200,963	1,768,683,003	248,031,653	1,520,651,350

REALLOCATION OF CENTRALIZED VOTE FOR CENTRAL GOVERNMENT											
BY MDAs FOR THE YEAR 2019											
MDAs	Contingency	DACF	General Government	Lifeline consumption	Non Road	Other Earmarked	Subscription	Subsidy on	Tax Refund	Subscription	Grand Total
			Services	of Electricity	Arrears	Funds		petroleum			
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
Audit Service(AS)	122,625	0	0	0	0	0	0	0	0	0	122,625
CHRAJ (CHRAJ)	0	0	0	0	7,337,729	0	0	0	0	0	7,337,729
Judiciary And Judicial Service	0	0	13,134,178	0	0	0	0	0	0	0	13,134,178
Ministry for Inner City and Zongo Development	1,750,000	0	0	0	0	0	0	0	0	0	1,750,000
Ministry of Communications (MoC)	0	0	0	0	960,817	0	0	0	0	0	960,817
Ministry of Chieftaincy and Religious Affairs	0	0	0	0	514,352	0	0	0	0	0	514,352
Ministry of Defence (MoD)	13,408,849	0	6,371,957	0	7,153,928	0	0	0	0	0	26,934,734
Ministry of Education (MOE)	13,127,593	0	8,412,416	0	43,308,063	1,431,288	0	0	0	0	66,279,360
Ministry of Employment and Labour Relations (MELR)	2,044,965	0	15,665	0	1,779,426	198,277,235	390,791	0	0	0	202,508,082
Ministry of Energy	0	0	0	74,973,898	35,665,096	113,471,678	0	124,235,839	0	0	348,346,511
Ministry of Environment Science, Technology and Innovation (I)	1,488,780	0	0	0	0	0	1,847,871	0	0	0	3,336,651
Ministry of Finance (MoF)	25,730,162	0	203,019,581	25,519,058	42,758,900	2,977,502	46,879,680	0	0	0	346,884,882
Ministry of Fisheries and Aquaculture Development	0	0	2,016,360	0	0	0	0	0	0	0	2,016,360
Ministry of Food and Agriculture (MOFA)	8,000,000	0	8,000,000	0	64,035,232	0	0	0	0	0	80,035,232
Ministry of Foreign Affairs and Regional Integration(MFARI)	0	0	0	0	10,407,400	0	15,719,041	0	0	0	26,126,441
Ministry of Gender, Children and Social Protection (MGCSP)	0	100,000,000	1,000,000	0	123,700,000	0	0	0	0	0	224,700,000
Ministry of Health (MoH)	0	0	8,524,017	0	2,253,507	0	0	0	0	0	10,777,523
Ministry of Lands and Natural Resources (MLNR)	6,676,922	0	131,305,337	0	0	98,559,894	20,092,666	0	83,610,761	0	340,245,579
Ministry of Local Govt and Rural Development (MLGRD)	3,747,800	0	0	0	3,000,395	0	0	0	0	0	6,748,195
Ministry of National Security	30,893,949	0	23,309,107	0	1,803,124	0	4,208,814	0	0	0	60,214,994
Ministry of Parliamentary Affairs	0	0	0	0	380,202	0	0	0	32,564	0	412,766
Ministry of Planning	0	0	250,000	0	0	0	0	0	0	0	250,000
Ministry of Railway Development	0	0	4,948,001	0	45,256,277	0	0	0	0	0	50,204,278
Ministry of Regional Re-organisation	6,000,000	0	6,000,000	0	0	0	0	0	0	0	12,000,000
Ministry of Roads and Highways	0	0	514,300	0	84,492,885	0	0	0	0	0	85,007,185
Ministry of Sanitation and Water Resource	0	0	0	0	11,628,807	0	0	0	0	0	11,628,807
Ministry of the Interior (MINT)	15,209,498	0	13,500,000	0	92,469,755	0	0	0	0	0	121,179,253
Ministry of Tourism, Culture and Creative Arts	13,938,944	0	18,700,000	0	0	0	7,799,172	0	0	0	40,438,116
Ministry of Trade and Industry (MoTI)	2,000,000	0	2,828,527	0	0	0	0	0	0	0	4,828,527
Ministry of Works and Housing (MWRWH)	0	0	0	0	45,144,366	0	0	0	0	0	45,144,366
National Development Planning Commission (NDPC)	240,959	0	0	0	0	0	0	0	0	0	240,959
National Media Commission	0	0	938,436	0	0	0	0	0	0	0	938,436
National Labour Commission (NLC)	0	0	0	0	69,845	0	0	0	0	0	69,845
Office of Government Machinery (OGM)	15,941,731	0	35,063,366	0	10,075,658	0	0	0	0	0	61,080,754
Office Of Head of Civil Service (OHCS)	0	0	0	0	599,299	0	0	0	0	203,229	802,528
Office of The Attorney General and Ministry of Justice	0	0	504,616	0	0	0	0	0	0	0	504,616
Public Services Commission	312,000	0	0	0	0	0	0	0	0	0	312,000
Grand Total	160,634,776	100,000,000	488,355,864	100,492,956	634,795,062	414,717,597	96,938,034	124,235,839	83,643,325	203,229	2,204,016,682

REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL (CAG) ON THE FINANCIAL STATEMENTS OF GENERAL GOVERNMENT OF GHANA FOR THE YEAR ENDED 31ST DECEMBER 2019

1 INTRODUCTION

The Controller and Accountant-General is the Chief Accounting Officer and the Chief Advisor to Government in matters relating to accountancy. He is responsible for managing the accounting operations of Government and publishing related quarterly and annual financial statements.

1.1 Mandate

Pursuant to Section 81 (1) of the Public Financial Management Act, 2016 (Act 921) and Regulation 217 of Public Financial Management Regulations, 2019 L.I. 2378, which is the legal framework governing public financial management, the Controller and Accountant-General is required to prepare Consolidated Annual Accounts of Government for Covered Entities in the Public Sector on Public Funds and submit to the Auditor-General and the Minister of Finance within three months after the end of each financial year.

1.1.1 Covered Entities

The PFM Act 2016 defines Covered Entities as:

- The Executive, Legislature and Judiciary;
- Constitutional Bodies;
- Ministries, Departments Agencies and local government authorities;
- the Public Service;
- Autonomous Agencies; and
- Statutory Bodies;

1.1.2 Public Funds of Government

Under Article 175 of the 1992 Constitution and the PFM Act 2016, public funds of Ghana include:

- Consolidated Fund,
- Contingency Fund,
- Internally Generated Funds,
- Statutory Funds,
- Donor Funds, and
- Any other funds as may be established by or under an Act of Parliament.

1.2 Frameworks for the Preparation of the Financial and Other Statements

Other frameworks supporting the preparation of the financial statements in addition to the legal framework are as follows:

1.2.1 The Government of Ghana Chart of Accounts (CoA)

The Chart of Accounts (CoA) is defined by the PFM Regulations as a created list of the accounts used by the Government to define each class of items for which money or the equivalent is spent or received in the general ledger. The CoA is therefore a structured set of codes that provides a framework for Recording, Classifying, and Organising Budget Data and Accounting Transactions into Reports and Statements. The GoG Chart of Accounts is designed to be consistent with IPSAS (International Public Sector Accounting Standards), International Monetary Fund's (IMF) Government Finance Statistics Manual and United Nation's Classification of Functions of Government (COFOG).

1.2.2 Government Finance Statistics (GFS)

The Government Finance Statistics Manual (GFSM) is a manual developed by the IMF to set the standards for presenting fiscal and accounting statistics. It is aimed at improving transparency in public sector financial reporting. Ghana adopted the GFSM and the version in use is the GFSM 2014.

1.2.3 Classification of Functions of Government (COFOG)

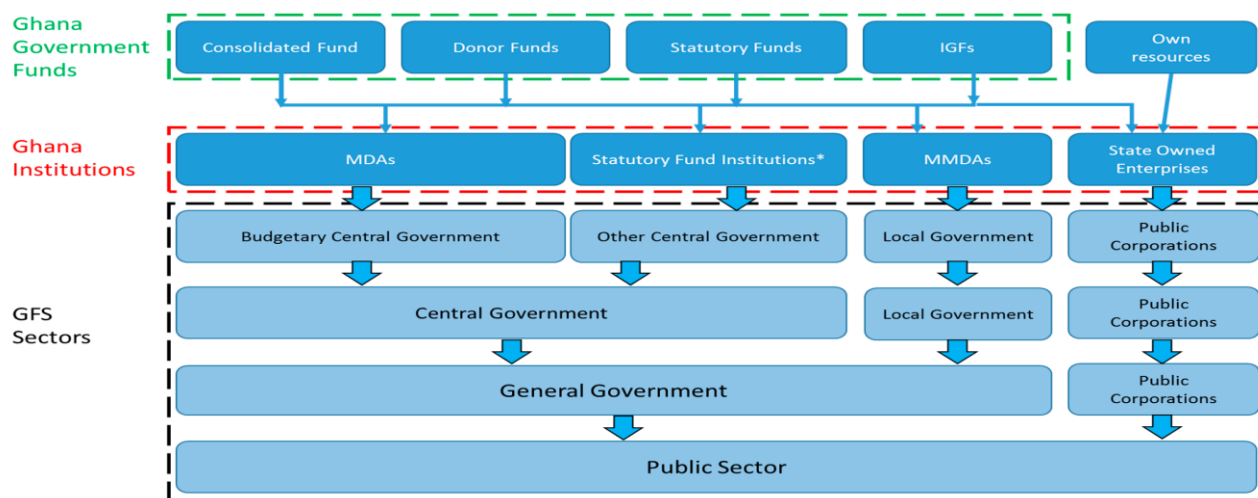
COFOG is a classification defined by the United Nations Statistics Division for use in determining the structure of state expenditure with regard to their purpose. The COFOG classification is one of the segments of the COA and this enables government to identify its expenditure by function.

1.3 Scope of the Financial Statements

In line with the GFS classification, the public sector of Ghana is made up of three components as follows:

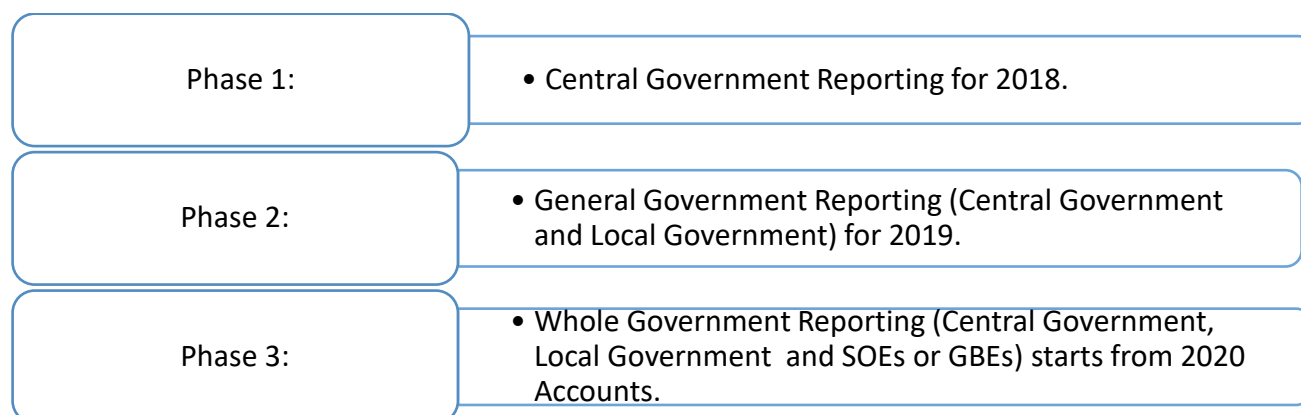
- Central Government (CG),
- Local Government (LG), and
- Public Corporations and State-Owned Enterprises (PC&SOE).

Figure1. Structure of Government in Ghana, and its relationship to Standard Statistical Classifications



Source: Mission team, based on GFS Manual 2014.

A phased approach has been adopted in implementing the requirements of the PFM Act 2016 for annual financial reporting for the Public Sector as shown in **Figure 2** below:



As per the roadmap, the 2019 Annual National Accounts on Public Funds have been prepared on the basis of General Government Accounting, comprising Consolidated Fund, Internally Generated Funds, Statutory Funds and Donor Funds utilised by Ministries, Departments and Agencies (MDAs), Statutory Fund Institutions, and Metropolitan, Municipal and District Assemblies (MMDAs) for the 2019 financial year. This is a variation from the Central Government Accounting scope used for the 2018 financial year, which did not include the MMDAs.

The accounts were based on the Appropriation Act 2018 (Act 984) and the resolutions approving the Composite Budgets of the Metropolitan, Municipal and District Assemblies (MMDAs) pursuant to Article 179 (2) (a) of the 1992 Constitution of the Republic of Ghana.

The CAGD, through the National Accounts Directorate, worked with the MDAs and MMDAs to validate their 2019 financial data on the GIFMIS. In effect, financial data for 203 out of the targeted 260 MMDAs were validated on the GIFMIS and incorporated in the 2019 Accounts, covering their Compensation of Employees, Use of Goods and Services, Assets and Liabilities. Data available on the GIFMIS for the remaining 57 MMDAs (though could not be validated within the required time frame) were also included the accounts.

In addition to the Consolidated funds utilised by Covered Entities in the 2019 financial year, data from 713 out of the targeted 782 Central Government Spending Units that utilised Internally Generated Funds (IGF), Statutory Funds and Donor Funds were also validated and included in the accounts. These include five (5) Statutory Funds (National Health Insurance Fund, GET Fund, Road Fund, Energy Fund and District Assemblies Common Fund)

1.4 Components of the Financial Statements

Furtherance to Section 81(1) of the PFM Act 2016 and Regulations 217 of PFM Regulations 2019 (L.I 2378) the consolidated financial statements comprise:

- Statement of financial position
- Statement of revenue and expenditure
- Statement of Cash flows

- Statement of receipts and payments
- Statement of expenditure by classification of functions of Government
- Statement of changes in net assets and equity
- Notes to the accounts
- Schedules to the accounts

1.5 Additional Statements

In line with the PFM Act and Regulations, the following schedules for the financial statements have been included:

- a) Schedule of Petroleum Lifting (ABFA Portion)
- b) Schedule of Grants
- c) Schedule of Advances
- d) Schedule of Loans
- e) Schedule of Equity and Other Investments
- f) Schedule of Deposits and Other Trust Monies
- g) Schedule of Non-Financial Assets Schedule
- h) Schedule of Domestic Borrowing
- i) Schedule of External Borrowing
- j) Schedule of Provision for doubtful debts-Loans Receivables
- k) Schedule of Provision for doubtful debts-Investments

1.6 Basis of Accounting

The 2019 Annual General Government Financial Statements have been prepared on a Modified Accruals Basis of accounting where revenue is recognised when collected and expenditure is accrued for when incurred.

1.7 Comparative Figures

Due to the revised scope of reporting from Central Government to General Government, the 2018 figures do not lend themselves for direct comparison with the consolidated 2019 figures. However, the 2019 Financial Statements have been presented to segregate Central Government and Local Government financial information, as much as possible. Users of these financial statements should therefore understand that the consolidated figures may not represent direct addition of figures for Central Government and General Government disclosures due to intercompany set-offs.

2 GOVERNMENT PRIORITY PROGRAMMES AND RELATED EXPENDITURE

The expenditure for 2019 financial year include an amount of **GHC4.27 billion** on the government priority programmes such as the National Identification Programme, Free Senior High School Programme, Planting and Rearing for Food and Jobs, Livelihood Empowerment Against Poverty

(LEAP), School feeding, Youth Employment (YEA), Nation Builder Corps, Infrastructure for Poverty Reduction Program, Anti Galamsay Operations, Zongo Development Initiatives, Railway Development Programme, National Afforestation Programme, Development of the Six (6) New Regions, Presidential Business Support Programme, among others.

3 PUBLIC FINANCIAL MANAGEMENT REFORMS AND SYSTEM IMPROVEMENT

The Government of Ghana continues to improve its public financial management systems through reforms and operational enhancements. The PFM reforms are driven by the Ministry of Finance through the PFM Reforms Secretariat with significant funding support from Donor Partners. Progress has been made in the areas of Budget Formulation and Execution, Accounting and Reporting and External Audit and Oversight.

3.1 Budget Formulation and Execution

The quality and timeliness of budget preparation process continues to improve as a result of the enhancement of the budget operational framework and the expansion of the coverage of the Budget Module (Hyperion). The time taken to capture budget estimates has reduced from two months to one month.

3.2 Accounting and Reporting

3.2.1 Implementation of PFM Act 2016

In order to meet the financial reporting requirements of the PFM Act, which is, reporting on all Public Funds, CAG developed an implementation roadmap to achieve compliance for financial statements reporting for the year from 2021. This plan depends significantly on the complete roll-out and effective use of GIFMIS by all Covered Entities. The level of usage of GIFMIS for processing General Government transactions is appreciable but not complete. Going forward the Minister of Finance together with the CAG will enforce the usage of GIFMIS for all transactions of Public Funds as required by law.

3.2.2 International Public Sector Accounting Standards (IPSAS)

The Minister of Finance, in collaboration with the Institute of Chartered Accountants, Ghana (ICAG) launched the adoption of International Public Sector Accounting Standards (IPSAS) in Ghana on 27 October 2014. The implementation was launched in November 2018.

During the year, the department continued the sensitization on IPSAS and the Fixed Assets Management Policy Guidelines which began in 2018. To encourage participation and enhance knowledge on application of the standards, Continuous Professional Development training programmes in line with IPSAS was rolled out in 2019.

Fixed Assets Coordinating Units (FACU) have also been established in the MDAs to facilitate the collection and collation of data on legacy fixed assets.

3.2.3 GIFMIS Financials

The GIFMIS Financials, including the Procure-to-Pay (P2P) modules, under institutional management of the Controller and Accountant General's Department remains the core financial management system for Covered Entities subsisting on Consolidated Fund resources and other public funds, such as Internally Generated Funds (IGF), Statutory and Donor Funds. As of date the system has been rolled out to over 250 Headquarters Spending Units and 350 Regional Spending Units subsisting on the Consolidated Fund, over seventy (70) IGF institutions (including five teaching hospitals), twenty (20) Donor Funded projects, Five (5) Statutory Funds, one (1) Foreign Embassy (London), and the 260 Metropolitan, Municipal and District Assemblies (MMDAs) across the country. The GIFMIS Secretariat continue to provide the necessary system usage support for the entities connected to the system to ensure effective systems usage. The CAGD is taking steps to extend system connectivity to the outstanding sites and to deepen system usage at the existing sites. This includes implementation of Electronic Funds Transfer (EFT) functionality at the MMDAs.

3.3 Payroll Management

- **Budgetary Cost Control of the Budget for Compensation of Employees**

CAGD introduced the budgetary cost control in July 2018 to address the incidence of frequent budget overruns of the payroll cost on the mechanised payroll. By this, all MDAs and MMDAs are expected to ensure that their budgetary allocations of the year for compensation of employees are not exceeded. In 2019, the cost control process ensured that this was achieved where actual payroll cost of **GHC22.22 billion** for the mechanised GoG staff was within the budgeted amount of **GHC22.84 billion**, leaving a positive variance of **GHC620 million**

- **Electronic Pay-slip (E-Pay-slip)**

The implementation of the e-payslip continues to attract increased patronage and yielding significant benefits. Staff have access to both previous and current salary details which also enables them to timely report any unauthorised transactions. The total number of staff registered on the e-payslip platform increased by **32,785**, i.e from **630,544** in December 2018 to **663,329** as at December 2019

- **Electronic Salary Payment Voucher System – (ESPV)**

CAGD continued to enforce the usage of the ESPV to validate staff receiving salary on the mechanised payroll during the 2019 financial year. The result was a total savings of **GHS387.45 million** in respect of the payroll cost resulting from the stoppage of salary payments to **9,664** discontinued staff (amounting to **GHC25.22 Million**) and **17,940** unverified staff (amounting to **GHC362.23 Million**). It is envisaged that a full Integration of the ESPV with the Payroll will help improve the system's efficiency and sustainable savings on payroll cost.

- **The Payroll Integration with GIFMIS**

The aim of the integration is to link the Payroll System with GIFMIS Financials to facilitate seamless posting of payroll cost into the GIFMIS financials for effective and timely financial reporting. This includes generation of budget execution reports on the GIFMIS for compensation of employees to ensure effective monitoring of actual payroll cost against budget, and timely availability of payroll data for the production of fiscal reports at Ministry of Finance and the National Accounts at CAGD.

So far, the Payroll Management units have been successfully aligned with the Budget Structure and GoG Chart of Accounts, system configuration has been done, and transfer of payroll cost into the interface table on GIFMIS has been tested successfully for January to December 2019. The next step is to complete final stage of system configurations and mapping to facilitate posting from the interface table into the GIFMIS General Ledger.

- **Migration of Universities onto the Mechanised Payroll**

The process of migrating Eight (8) Public Universities onto the Mechanized payroll is ongoing. A Consultant has been engaged and a Project Management Team constituted by the CAG to oversee the process. Data collection and validation as well as sensitization of key stakeholders have also been carried out. Data revalidation is completed for parallel run before going live by June 2020.

3.4 Cash Management

3.4.1 Treasury Single Account

Treasury Single Account (TSA) is a consolidated bank account system where all deposit and payments transactions are processed for central government. Section 46 of the PFM Act 2016 established the TSA of Government of Ghana which is to serve as a unified structure of Government accounts to give a consolidated view of Government cash

resources; and into which all Government cash including moneys received by covered entities shall be deposited and from which all expenditure of Government and covered entities shall be made.

In line with the PFM Act 2016, and for government to know its cash position under the Treasury Single Account, a decision was taken to move all government bank accounts from the commercial banks to Bank of Ghana. As such all government accounts at commercial banks in areas where Bank of Ghana has a branch have been moved.

TSA has implemented and operational for 2,641 bank accounts at BoG. Currently, all Sub-Consolidated Fund and Internally Generated Fund (IGF) bank Accounts are maintained at Bank of Ghana (BoG) and form part of the TSA account. To provide a central view and control over all accounts the CAGD is in the process of deploying a system that will capture all GoG accounts irrespective of their location.

3.5 ICTM Operational Enhancement

3.5.1 Internet Connectivity

The CAGD manages mission critical ICT systems that support the GIFMIS, Payroll and HRMIS, among others. The key dependent for effective operation of these systems is network connectivity which remains a challenge to users. CAGD continue to invest the network connectivity to ensure sustainable and stabled network connectivity at the data centre for uninterrupted systems functionality. In 2019,

Virtual Private Network (VPN) infrastructure has been installed at the CAGD to provide an alternative network connectivity solution for key users of the GIFMIS, including the National Accounts Directorates and senior officers at CAGD to ensure uninterrupted and remote access to the GIFMIS. The VPN was extended to MMDAs at remote areas of country to enable them to access the GIFMIS applications.

The CAGD also procured additional bandwidth (155Mbps) to augment the existing 60Mbps aimed at improving connectivity speeds and decrease costs for the Wide Area Network (WAN). The increased bandwidth has brought efficiency and redundancy to our VPN setup, enabling higher connection speeds and better response times for our payroll and GIFMIS Financial applications by remote users. This helped in the smooth preparation of the 2019 Annual National Accounts.

3.5.2 Corporate Email and System Security

To ensure effective and secured communication within the CAGD and with the external partners via official email system, corporate email services was successfully implemented in 2019.

Corporate email certificates have been published on the Global Address List (GAL) to ensure that official emails from CAGD domain can be admitted as trusted and legitimate business email accounts within the global electronic communication landscape. Users are also able to access their emails outside the CAGD premises and on their cell phones for convenience. Officers at the CAGD headquarters, MDAs and MMDAs have started using the corporate email for official correspondence.

System and Internet security at the CAGD have been fortified to ensure that ICT infrastructure at the CAGD are protected from malicious intrusions and attacks.

3.6 Public Financial Management Regulations

The passage of the PFM Act 2016 required the development and passage of its supporting regulations to ensure effective implementation. The PFM Act 2016 was supported by the Financial Administration Regulations 2004 which was repealed by the PFM Regulations 2019 (L.I 2378). The CAGD made a significant input towards the development of the PFM Regulations which was passed and came into force on the 12th April 2019.

4 HIGHLIGHTS OF 2019 FINANCIAL PERFORMANCE

4.1 2019 Appropriation and Approved Budgets

The Appropriation Act 2018 (Act 984) and the supplementary budget passed by Parliament and the resolutions approving the Composite Budgets of the Metropolitan, Municipal and District Assemblies (MMDAs), authorized Covered Entities to spend a total amount of GH¢88.785 million to execute Government programmes and policies for 2019 fiscal year. A summary report of the approved budgets for General Government Entities for the 2019 financial year provided below showing separately, the consolidated General Government, Central Government and Local Government positions:

Table 1: 2019 General Government Budget

YEAR	2019	2018
	GH¢ (Millions)	GH¢ (Millions)
Annual Budget	88,785	67,280
Amount Utilized	83,702	64,224
Balance	5,083	3,056

AMOUNT UTILISED:

	ANNUAL BUDGET GH¢	ANNUAL ACTUAL GH¢
TOTAL RECURRENT EXPENDITURE	68,741	67,407
NON-FINANCIAL ASSETS	9,514	5,765
LOAN REPAYMENTS	10,530	10,530
TOTAL	88,785	83,702

Table 1a: 2019 Central Government Appropriation

YEAR	2019	2018
	GH¢ (Millions)	GH¢ (Millions)
Annual Appropriation	85,142	67,280
Amount Utilized	82,274	64,224
Balance	2,867	3,056

AMOUNT UTILISED:

	ANNUAL BUDGET GH¢	ANNUAL ACTUAL GH¢
TOTAL RECURRENT EXPENDITURE	66,866	66,192

NON-FINANCIAL ASSETS	7,746	5,517
LOAN REPAYMENTS	10,530	10,530
TOTAL	85,142	82,239

Table 1b: 2019 Local Government Budget

YEAR	2019	2018
	GH¢ (Millions)	GH¢ (Millions)
Approved Annual Budget	3,643	n/a
Amount Utilized	1,463	n/a
Balance	2,180	n/a

AMOUNT UTILISED:

	YTD BUDGET GH¢	YTD ACTUAL GH¢
TOTAL RECURRENT EXPENDITURE	1,875	1,215
NON-FINANCIAL ASSETS	1,768	248
LOAN REPAYMENTS	0	0
TOTAL	3,643	1,463

4.2 Revenue

The summary of revenue received during the year 2019 from the various revenue sources of General Government is summarized in Table 2 below.

Table 2: Summary of Revenues General Government

REVENUE A	BUDGET 2019 GH¢ (Millions) B	ACTUAL 2019 GH¢ (Millions) C	VARIANCE GH¢ (Millions) D (C-B)	%-Var E (D/C)
Direct Tax	22,674	21,415	-1,259	-5.88%
Indirect Tax	20,982	22,511	1,525	6.79 %
Non-Tax	9,409	6,841	-2,568	-37.5%
Grants	9,906	2,294	-7,612	-331.8%
TOTAL	62,973	53,061	-9,910	-19%

Total Revenue

Total revenue and grants for General Government for the year 2019 was GH¢**53,061 million** against a budget of GH¢**62,973 million** resulting in a shortfall of GH¢**9,910 million** representing **19 percent**.

Table 2a: Summary of Revenues Central Government

REVENUE A	BUDGET 2019 GH¢ (Millions) B	ACTUAL 2019 GH¢ (Millions) C	VARIANCE GH¢ (Millions) D (C-B)	%-Var E (D/C)	ACTUAL 2018 GH¢ (Millions) F	DIFF. GH¢ (Millions) G(C-F)	%-Diff H (G/F)
Direct Tax	22,674	21,415	-1,259	-5.88	14,709	6,706	45.60%
Indirect Tax	20,982	22,507	1,525	6.78	17,782	4,725	26.58%
Non-Tax	9,022	6,497	-2,525	-38.86	6,310	187	3.0%
Grants	7,580	1,696	-5,884	-346.93	1,136	560	49.3%
TOTAL	60,258	52,115	-8,143	-16	39,937	12,178	30.50%

Total revenue and grants for the year 2019 was GH¢**52,115 million** against a budget of GH¢**60,258 million resulting in a shortfall of GH¢8,143 million representing 16 percent**. Revenue performance in 2019 was however an improvement of 30.50% percent over 2018.

Table 2b: Summary of Revenues Local Government

REVENUE A	BUDGET 2019 GH¢ (Millions) B	ACTUAL 2019 GH¢ (Millions) C	VARIANCE GH¢ (Millions) D (C-B)	%-Var E (D/C)	ACTUAL 2018 GH¢ (Millions) F	DIFF. GH¢ (Millions) G(C-F)	%-Diff H (G/F)
Non Tax	388	344	-44	-12.8%	-	-	-
Grants	2,327	1,143	-1,184	-51%	-	-	-
TOTAL	2,715	1,487	-1,228	-63.8%	-	-	-

Total Non-Tax Revenue and Grants of Local Government authorities for the year 2019 was GH¢**1,487 million** against a budget of GH¢**2,715 million resulting in a shortfall of GH¢1,228 million representing 63.8 percent**.

4.3 Oil Revenue

Total Oil revenue for the year 2019 was GH¢4,312 million out of which a total amount of GH¢1,736 million was for Annual Budget Funding Amount (ABFA).

Table 3: Summary of Oil Revenue Distribution

	2019 GH¢(MILLIONS)	2018 GH¢ (MILLIONS)	Diff GH¢ (MILLIONS)	% Diff
ABFA	1,736	1,462	274	18.7%
Stabilization	749	1,403	-654	53.4%
Heritage	430	601	-171	71.5%
GNPC	1,397	1,410	-13	99.1%
Total	4,312	4,876	-564	88.4%

4.4 Grants

Grant disbursement from development partners for the year 2019 was GH¢2,295 million, 23 percent lower than the budget target of GH¢ 9,906 million.

Table 4: Summary of Grants - 2019

GRANTS SCHEDULE	2019 GH¢ (THOUSANDS)	2018 GH¢ (THOUSANDS)
PROJECT GRANTS		
AFRICAN DEVELOPMENT BANK	69,707	53,452
CANADA	88,941	91,797
DENMARK	0	2,183
FRANCE	0	0
GERMANY	260,224	132,968
JAPAN	225,055	108,242
NETHERLANDS	7,255	14,518
SPAIN		0
SWISS GOV'T	10,230	9,817
EUROPEANS UNION	145,208	69,157
UNITED KINGDOM	20,5989	39,486
UNITED NATIONS DEVELOPMENT PROGRAMME	0	0
UNITED NATIONS POPULATION FUND (UNFPA)	0	0
UNICEF	0	0
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)	0	6,493
CLIMATE INVESTMENT FUND	0	1,234
WORLD BANK	179,732	234,894
UNITED STATES AGENCY FOR INTERNATIONAL DEV.	0	347,159
KOREA		11,503
WFP		0

USA		0
EUROPEAN COMMISSION-SBS		0
TOTAL	1,006,954	1,122,903
PROGRAM GRANT		
EUROPEAN COMMISSION		0
SWISS GOVT		13,174
TOTAL PROGRAM		13,174
CENTRAL GOVERNMENT	689,205	0
LOCAL GOVERNMENT	598,627	0
TOTAL DDF	1,287,832	0
TOTAL GRANTS	2,294,786	1,136,077

4.5 EXPENDITURE

Total recurrent expenditure of General Government for the year 2019 was GH¢81,188 million as against a budget of GH¢74,049 million representing 9.6 percent above the budgeted figure.

Table 5: Summary of General Government Expenditures for 2019

EXPENDITURE	BUDGET 2019 GH¢ (MILLIONS)	ACTUAL 2019 GH¢ (MILLIONS)	VARIANCE GH¢ (MILLIONS)	% VAR
A	B	C	D = (B-C)	E
COMPENSATION OF EMPLOYEES	24,821	29,412	-4,591	15.6
GOODS AND SERVICES	19,917	8,577	7,340	85.6
INTEREST	19,598	21,444	-1,846	8.6
GOVERNMENT SUBSIDIES	827	1,072	-244	22.8
EXCHANGE DIFFERENCE	0	2,781	-2,781	0
SOCIAL BENEFITS	1,787	87	1,670	194.2
OTHER EXPENSES	5,789	7,191	-1,438	19.9
FOREIGN FINANCED INVESTMENT	5,308	6,250	-941	15.1
CONSUMPTION OF FIXED ASSETS	0	1,123	-1,123	0
GRANTS TO SOEs (BAIL OUT)	0	3,215	-3,215	0

TOTAL	74,049	81,188	-7,139	9.6
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Stated below are detailed analysis of the individual expenditure items for 2019 as contained in Table 5 above:

4.5.1 Compensation of Employees

Compensation of Employees which is expenditure in respect of Wages, Salaries and Allowances amounted to GH¢29,412 million in 2019. This was 15.6 percent above the budget figure of GH¢ 24,821 million. **Included in the figure of Compensation of Employees is an amount of GHC22.22 billion in respect only mechanized salary payment for MDAs and MMDAs. This excludes salaries paid from IGF and other sources.**

3.5.2 Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2019 amounted to GH¢8,577 million. This represents 14.4 percent of the budgeted figure of GH¢ 19,917 million.

3.5.3 Interest Paid

Interest payment for the year amounted to GH¢ 21,444 million (comprising GH¢16,541 for domestic borrowing and GH¢2,690 for external borrowing). This represents 91.4 percent lower than the budgeted figure of GH¢19,598 million.

Table 5a: Summary of Central Government Expenditures for 2019

EXPENDITURE	BUDGET 2019 GH¢ (MILLIONS)	ACTUAL 2019 GH¢ (MILLIONS)	VARIANCE GH¢ (MILLIONS)	% VAR	ACTUAL 2018 GH¢ (MILLIONS)	DIFFERENC E GH¢ (MILLIONS)	% DIFF
A	B	C	D = (B-C)	E	F	G = (C-F)	H
COMPENSATION OFEMPLOYEES	24,212	28,744	-4,532	-18.7	20,613	8,131	39.4
GOODS AND SERVICES	14,818	8,691	6,127	41.4	8,586	105	1.2
INTEREST	19,598	21,414	-1,816	-9.3	19,231	2,183	11.4
GOVRNMENT SUBSIDIES	825	1,071	-246	-29.8	426	645	151.4
EXCHANGE DIFFERENCE	0	2,781	-2,781	0	6,104	-3,323	- 54.4
SOCIAL BENEFIT	1,776	83	1,693	95.33	57	26	45.6
OTHER EXPENSES	0	7,109	-7,144	0	2,118	5,026	237.3

FOREIGN FINANCED INVESTMENT	5,309	6,250	-941	-17.72	1,336	4,914	367.8
CONSUMPTION OF FIXED ASSETS	0	1,123	-1,123	0	775	348	44.9
GRANTS TO SOEs (BAIL OUT)	0	3,215	-3,215	0	10,251	-7,036	-68.6
TOTAL	66,538	80,481	-13,978	-21.0	69,497	11,019	15.9

Stated below are detailed analysis of the individual expenditure items for 2019 as contained in Table 5a above for Central Government:

4.5.2 Compensation of Employees

Compensation of Employees amounted to GH¢28,744 million in 2019. This was 18.7 percent above the budget figure of GH¢ 24,212 million and 39.4 percent higher than the actual amount for 2018.

3.5.2 Goods and Services

Expenditure on use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2019 amounted to GH¢8,691 million. This represents 41.4 percent of the budgeted figure of GH¢14,818 million and 1.2 percent higher than the actual expenditure for the year 2018.

Included in the goods and services expenditure are amounts of GH¢345 million and GH¢462 million in respect of the implementation of the Free Senior High School and Planting for Food and Jobs programs

3.5.3 Interest Paid

Interest payment for the year amounted to GH¢ 21,414 million (comprising GH¢16,541 for domestic borrowing and GH¢2,690 for external borrowing). This represents 9.3 percent higher than the budgeted figure of GH¢19,598 million and 11.4 percent higher than the actual interest expense for the 2018 financial year.

Table 5b: Summary of Local Government Expenditures for 2019

EXPENDITURE	BUDGET 2019 GH¢ (MILLIONS)	ACTUAL 2019 GH¢ (MILLIONS)	VARIANCE GH¢ (MILLIONS)	% VAR
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A	B	C	D = (B-C)	E
COMPENSATION OF EMPLOYEES	609	668	-59	9.69
GOODS AND SERVICES	1,098	430	668	60.84
INTEREST	0.05	31	-30.95	310
GOVERNMENT SUBSIDIES	3	0.81	2.19	73
EXCHANGE DIFFERENCE	0	0	0	
SOCIAL BENEFIT	11	4	4	63.64
OTHER EXPENSES	152	82	70	46.05
FOREIGN FINANCED INVESTMENT	0	0	0	
CONSUMPTION OF FIXED ASSETS	0	0	0	
GRANTS TO SOEs (BAIL OUT)	0	0	0	
TOTAL	1,873.05	1,215.81	657.24	35.09

Stated below are detailed analysis of the individual expenditure items for 2019 as contained in Table 5b above for Local Government:

4.5.3 Compensation of Employees

Compensation of Employees amounted to GH¢668 million in 2019. This was 9.69 percent above the budget figure of GH¢ 609 million.

3.5.2 Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2019 amounted to GH¢430 million. This represents 39.16 percent of the budgeted figure of GH¢1,098 million.

3.5.3 Interest Paid

Interest payment for the year amounted to GH¢ 21 million. This represents 15% higher than the budgeted figure of GH¢19 million.

3.6 BORROWINGS

Total loans receipts including Net Treasury Operations amounted to GH¢ 72,160million against a budget of GH¢ 37,191million for the year 2019. Out of this was an amount of GH¢20,621million from external sources and GH¢51,539million from domestic commercial institutions. Inflow from Treasury

Operations was GH¢63,942million as against a redemption of GH¢46,560million resulting in the Net Treasury operations of GH¢17,382million

Loan receipts for the year 2019 are summarized in Table 6 below.

Table 6: Summary of Central Government Financing - 2019

LOANS	INFLOWS	REPAYMENTS	INFLOWS	REPAYMENTS
	2019 GH¢ (MILLION)	2019 GH¢ (MILLION)	2018 GH¢ (MILLION)	2018 GH¢ (MILLIONS)
EXTERNAL				
Bilateral Loans	2,974	3,156	1,610	2,738
Multilateral Loans	1,407	412	583	294
External Commercial Institution	16,240	3,387	9,649	4,661
TOTAL	20,621	6,955	11,842	7,693
Net Treasury Operations				
Issues	63,942	N/A	57,872	N/A
Redemption		46,559		37,801
DOMESTIC				
Domestic Commercial Institutions	34,157	32,791	104	75
GRAND TOTAL	118,720	86,305	69,818	45,569

5 IMPLEMENTATION STATUS OF THE AUDITOR-GENERAL'S RECOMMENDATIONS ON THE 2018 PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

Below is the status of the implementation of the Auditor-General's recommendations on the 2018 Public Accounts on the Consolidated Fund.

5.1 Discrepancies in Tax Revenue Reported (Paragraph 32-40 of AG's Report)

Audit Recommendation

We recommended for CAG to revise the financial statements and resubmit for our review. We also recommended for CAGD to establish strong collaboration with GRA and introduce appropriate mechanism for regular reconciliation to ensure accurate reporting

Management Response

The revenue recognition policy has been to recognize revenue on the basis of lodgment into bank account. However, as part of the road map towards accrual basis of accounting, revenue in the 2018 Public Accounts was recognized on the basis of when collected. The accounting policy on revenue recognition will be reviewed to reflect this as recommended in your audit observation.

5.2 Inconsistencies in Foreign Transaction Conversions (Paragraph 41-44 of AG's Report)

Audit Recommendation

To ensure consistency in reporting and avoid misstatement in the total expenditure of government, we urged CAGD to activate the Corporate Exchange Rate Type on the GIFMIS and upload BoG rates on regular basis on the GIFMIS.

Management Response

The Corporate Exchange rate functionality on GIFMIS would be activated, as recommended by the audit and a designated Schedule officer would be assigned the responsibility for updating the forex exchange rate daily. Implementation was originally scheduled for December 2019 but could not be achieved and extended to end of first quarter 2020.

5.3 Treasury Single Accounts and Cash Reported in the Public Fund Financial Statement (Paragraph 45-51 of AG's Report)

In view of these discrepancies, we were unable to determine the accuracy of an amount **GH¢7,983,232,998** reported as net cash position of GoG.

Audit Recommendation

We advised CAG to reconcile all cash balances and revise the Financial Statement to reflect the true position of GoG cash balances as at the year end.

Management Responses

The cash book balances reviewed included the consolidated position of each MDA's cash book balances covering all their bank accounts (Sub-Consolidated Fund, IGF and donor funds). However, the balances stated in the 2018 Public Fund Account included only the consolidated Fund and IGF cash book balances of the MDAs resulting in the discrepancies. Meanwhile, CAG through the GIFMIS Secretariat would take steps to ensure that all MDAs have all their bank accounts set-up on the GIFMIS by end of 2019, to avert these discrepancies

5.4 Inconsistencies in MDAs Expenditure and the Expenditure reported in the Public Fund Accounts (Paragraph 52-57 of AG's Report)

Audit Recommendation

We recommended that, CAG reconciles its figures with all the MDAs and restate the true expenditure of all the MDAs

Management Response

Management will work with the MDAs to ensure consistent classification in the accounts.

5.5 Non-disclosure of Guarantee Loans and Contingent Liabilities in the Public Fund Accounts (Paragraph 58-62 of AG's Report)

Audit Recommendation

We advised CAG to disclose guaranteed loans and contingent liabilities the financial statement in order to aid decision making.

Management Response

All the guaranteed loans have been duly disclosed in the note to 2018 Public Accounts, and notification letters sent to the Ministry of Finance

5.6 Failure to ensure transfers into NHIF by SSNIT – GH¢245,191,578.95 (Paragraph 63-65 of AG's Report)

Audit Recommendation

We advised MoF and CAG to ensure regular transfer from SSNIT into the NHIF to facilitate the smooth running of the scheme

Management Response

The responsibility to transfer contributions to the National Health Insurance Fund by Law rests with SSNIT and not the CAGD. SSNIT's attention was drawn to the need to ensure timely transfers to NHIL fund. Going forward CAGD would work closely with SSNIT to ensure compliance.

5.7 Lack of Investment Policy for Sinking Fund (Paragraph 66-69 of AG's Report)

Audit Response

We urged Controller and Accountant General as the Administering authority to collaborate with Ministry of Finance for the development of investment policy to guide investment of the Fund

Management Response

Management agreed with the audit observation and will ensure that idle cash balances are invested promptly. However, the figure quoted in the audit observations was not an amount standing idle throughout the year. It was the balance on the Sinking Fund account as at December 31, 2018 which was earmarked for the redemption of debt in the following month.

5.8 70-75 Inaccurate Disclosure of GoG Equity Investment (Paragraph 70-75 of AG's Report)

Audit Recommendation

To ensure accurate reporting on Government equity investments, we urged MoF to exercise strong oversight on the activities of both DMD and PDI. We also recommended to the two Divisions to reconcile their records and adjust the Public Accounts accordingly.

Management Response

CAG has written the Ministry of Finance to provide details of the investments in order to adjust the accounts accordingly. These were considered as prior year adjustments for the 2019 annual accounts.

5.9 Inconsistencies in Reporting Loan Receivables (Paragraph 76-79 of AG's Report)

Audit Recommendation

We urged CAGD to reconcile its records and ensure that loan receivable disclosed in the Public Accounts is accurate. We also urged Controller and Accountant General to ensure that proper accounts are maintained for all loan receivables at all times to minimize the risk of loss of Public Funds.

Management Response

CAGD agreed with the observation and has taken steps to do reconciliation with the Ministry of Finance and relevant stakeholders to ascertain the true state of affairs.

5.10 Unspecified MDA/MMDA's Expenditure Totaling GH¢2,334,194,438 (Paragraph 80-88 of AG's Report)

Audit Recommendation

To minimize the risk of budget overruns, we urged budget officers at MoF to ensure that all Warrants issued are supported by the codes as contained in the Appropriation Act. We also recommended that

MoF and CAGD should investigate and ensure that the expenditure incurred is realigned in accordance with the CoA to reflect the true state of affairs

Management Response

The figure **GHC2,334,194,438** quoted in our audit observation referred to the expenditures for IGF, donor funds, exchange loss (**GHC1,447,397,451.91**) and Depreciation (**GHC775,391,465.00**) which were journalized on the GIFIMIS using the Institutions/ Balancing Segment codes as the basis for the full coding-string of the respective MDAs. As such, the transactions were appropriately classified in the 2018 Public Accounts.

5.11 Payment of Salaries to Ghana Embassies in 2018 - US\$27,304,081.51 and €19,376,245.51 (Paragraph 89-92 of AG's Report)

Audit Recommendation

To minimize the risk of excess releases of funds, we recommended that CAG should ensure that returns on personnel emoluments are thoroughly reviewed, prior to subsequent releases.

Management Response

In line with the PFM Act 2016 (Act 921) Section 7 (3), we remitted the subventions to the Foreign Missions in accordance with their approved cash flow plans.

5.12 Incomplete Disclosure of IGF in the Public Fund Account (Paragraph 93-97 of AG's Report)

Audit Recommendation

We urged CAG to provide the MDAs training in the execution of accounting transactions on GIFMIS including the issuance of electronic cheques and the provision of Electronic Funds Transfer (EFT) platform for their transactions

Management Response

Management agreed with the observation and taking steps to enhance the capacity of all covered entities in the usage of GIFMIS for transactions processing and reporting. MDA Clinics were held in 2019 to assist MDAs in addressing their challenges in the usage of the GIFMIS.

5.13 Payments Made on undelivered motor vehicles in the GIFMIS (Paragraph 98-102 of AG's Report)

Audit Recommendation

We urged CAG and MDAs as a matter of urgency to investigate and retrieve for our inspection all the vehicles procured over the period.

Management Response

CAG has written to the affected institutions for their response. The affected MDAs have responded and documentary evidence were provided to explain the reasons. The documents are available for audit verification

5.14 Unsubstantiated Payables Reported In the Financial Statement – GH¢ 3,510,163,605 (Paragraph 103-110 of AG’s Report)

Audit Recommendation

We recommended that CAG should investigate all liabilities brought forward for the year 2018 and revise the financial statement to reflect MDAs true liability position

Also, to ensure that all payments are captured in the GIFMIS system, we advised CAG and MOF to instruct Bank of Ghana to honour only transactions from MDA’s / MMDA’s through EFT and Electronic Cheques system

Management Response

Measures were put in place including the implementation of the EFT at MDAs, to avoid payments outside the system (specifically for IGF and donor funds). CAGD is working with the respective MDAs to resolve the outstanding issues. Most of the payables have been validated and the balances restated for the 2019 annual accounts.

5.15 Misstatement in External Debt Stock Balance - GH¢ 143,702,165.94 (Paragraph 111-118 of AG’s Report)

Audit Recommendation

To avoid wrongful reporting on the external debt, we urged the PDI Unit of CAGD and DMD of MoF to effectively collaborate and share timely information on actual Loan Stock balances.

We also urged CAGD management to liaise with DMD of MOF to correct the affected stock balance and revise the financial statement accordingly. We reiterated our recommendation for a strong collaborative effort between CAGD and MoF to minimize a recurrence.

Management Response

Management agreed with the observation and adjusted the balances accordingly

5.16 Expenditure against MDAs with Zero Budgets Lines (Paragraph 120-124 of AG's Report) 120-124

Audit Recommendation

To avoid budget overruns, we urged MoF to ensure that all budgetary allocations are uploaded on GIFMIS.

Management Response

Management has taken steps to strengthen the budget monitoring process to avert such overruns

5.17 Monitoring Key Budget Priorities (Paragraph 125-133 of AG's Report)

Audit Recommendation

To ensure that, the SDGs are effectively monitored, and outcomes evaluated, we urged the NDPC to draw the attention of the Inter-Ministerial Committee for effective monitoring in order to accomplish its goals.

We further urged the MoF to consider the funding of the proposed databank to attract private sector participation in all viable Projects at District levels

Management Response

The Ministry of Planning stated that their operations were under funded hence their current challenges.

NDPC on the other hand, stated that, it has engaged a Consultant to design the ICT-based M&E tool by December 2019 to facilitate easy monitoring of the SDGs.

The Commission further stated that, they will continue to engage the Inter Ministerial Committee (IMC) to ensure effective monitoring in order to accomplish its goals.

5.18 Debt Management Activities (Paragraph 134-144 of AG's Report)

Audit Recommendation

We urged MoF to expedite action in the execution of the project to facilitate prompt borrowing decisions, would be surcharged against persons involved in such a transaction

Also, we urged MoF to ensure the installation of the terminal at no cost to the State, failure of which any cost associated with the installation

Management Response

In response to this observation, DMD explained that, they were yet to receive training on Market Trading prior to the final installation and usage of the Terminal within the MoF.

With respect to the National Borrowing Guidelines, DMD stated that a consultant was engaged in December 2018 to aid in the development of the Guidelines.

They further stated that, the ICT Equipment were purchased at a time when the trading room was not ready for use due to administrative challenges. As a result of delays in getting the trading room ready, the purchase and supply contract which also enjoins the vendor to install the equipment upon delivery had expired.

Other technical considerations besides the installation of the trading terminal and the audio-visual enhancement equipment including provision of alternate internet connectivity, reliable backup and power supply among others must be operational before the auctions can be efficiently conducted at the MoF.

5.19 Improving Physical Monitoring of Key Programmes (Paragraph 145-152 of AG's Report)

Audit Recommendation

To improve upon the performance in 2018, we urged the Ministry to adequately plan to ensure timely release of funds for the execution of its activities

Management Response

In response, management stated that the government in 2017 initiated a number of social interventions across the country to address poverty and infrastructural issues. Among these programmes are One District – One Factory Initiative (1D1F), Inner-City and Zongo Development Fund, Planting for Food and Jobs (PFJ) and the Infrastructure for Poverty Eradication Programme (IPEP).

Four (4) instead of all the 33 MDAs were selected for the field assessment based on availability of resources. The funds allocated in the annual budget for the activity was inadequate hence, the Ministry tried to optimise the funds available by piloting the concept in 4 MDAs instead of all the 33 MDAs. The purpose was to learn from the process and to roll-out a reflective sample of MDAs in 2019.

It further stated that, the physical inspection was an activity financed from its normal budget and budgetary constraints to cover a wider sample beyond the four (4) MDAs in 6 out of the 10 regions. Again, the choice of the six (6) regions were informed by the spread of the targeted flagship programmes.

5.20 Proposed National Accounts Software not operational (Paragraph 153-159 of AG's Report)

Audit Recommendation

We therefore recommended that management should provide early notice to the stakeholders to submit the required data on time. Consider the need to interface with key stakeholders such as BoG, GRA to enhance timely data capture.

Management Response

GSS in response agreed with our observation and stated that, the Service is considering the use of software, ERETES, used by francophone countries to compile GDP.

5.21 Streamlining Tax Measures (Paragraph 160-164 of AG's Report)

Audit Recommendation

To ensure that Revenue activities are effectively funded for implementation and to avoid activity overruns, we urged GRA to prioritize its activities.

Management Response

The transfer pricing regulation Committee was constituted with a draft Regulation as put out by ATAF, OECD and UN and further stated that though the Fiscal Electronic Device Act has been passed, implementation remained a challenge.

5.22 Absence of Regulatory Framework for the management of PPP activities (Paragraph 169-176 of AG's Report)

Audit Recommendation

To ensure that Government obtains value in all PPP initiatives, we urged the Minister for Finance to expedite action through the Attorney General to ensure that the relevant laws and regulations are passed by Parliament without any further delay.

Management Response

The Director, PIAD explained that the dissolution of Parliament in 2016, stalled the process for the enactment of the Law. As a result, some of the MDAs have ended up going around in circle with the intention to circumvent the processes.

Management agreed with our observation and stated that, the Ministry in collaboration with the Attorney General is in the process of preparing a Bill in respect of the PPP for consideration by Parliament.

Regarding the low implementation rate, the Ministry attributed it to inadequate technical capacity within the public sector. They however stated that, they were in the process of building capacity to address the gaps.

5.23 Need to mechanize Processes (Paragraph 177-182 of AG's Report)

Audit Recommendation

To ensure effective data analysis and real-time reporting by MoF, we urged PIAD to expedite action in its reform processes to ensure efficiency in the management of PPP initiatives

Also, we advised PIAD to share all the relevant accounting reports on PPP with CAGD to enable them adequately report on all GoG contingent liabilities and assets.

Management Response

Management acknowledged the importance of simplifying complex PPP processes of preparation, appraisal and information closure through ICT application. Management further stated that, it is expanding the Public Investment Management System (PIMS) into a system known as the Integrated Bank of Projects (IBP), which will automate all processes relating to projects. They further stated that currently, they were developing standard documents for PPP Procurement to further accelerate the process. Furthermore, the Ministry asserted that, they would take steps to engage CAGD and explore appropriate ways to integrate them into the PPP processes.

5.24 Sustainability of PPP Advisory Services (Paragraph 182-186 of AG's Report)

Audit Recommendation

In view of this, we advised MoF to provide Budgetary Support to enable MDAs to engage the services of transaction advisors

Management Response

The Ghana Railway Development Authority (GRDA) in providing explanations to the Audit Team asserted that the PPP Unit assisted in providing Price Waterhouse Coopers (PWC) as TAs during their feasibility

The process of procuring TAs with its associated high transaction costs is out of the reach of MDAs thereby making it impossible for MDAs to engage expert advice in decision making regarding PPP initiatives.

Management noted our observation and further stated that, the Ministry in 2018, in recognition of the need to support project preparation, established the Project Development Facility (PDF) to finance project preparation. The facility is to be managed as a revolving fund.

5.25 Post Contract Monitoring Enforcement (Paragraph 187-193 of AG's Report)

Audit Recommendation

To ensure value for money in PPP initiatives, we urged the PIAD to exercise strong oversight to ensure that the PPP Unit is functional to conduct routine monitoring and evaluation of all active PPP initiatives.

Management Response

In response, PIAD stated that the Ministry is developing a Monitoring and Evaluation strategy for PPPs to ensure that the Monitoring and Evaluation roles and responsibilities of the various institutions are clearly defined to facilitate the evaluation of PPPs in the post-contract implementation stage.

PIAD further stated that, to improve on the responsiveness of the Ministry, the Division has been restructured and a dedicated PPP Unit has been created out of the hitherto PFA and PPP Advisory Unit.

5.0 CONCLUSION

This is the first year of transitioning from preparing the financial statements on Central Government operations towards whole of Government reporting. It has and continues to be an opportunity for learning and improving on Government financial reporting.

I take this opportunity to thank the Hon. Minister, Hon. Deputy Ministers and staff of Ministry of Finance and Controller and Accountant General's Department (CAGD) and other public officers for the immense contributions made towards the preparation of the Financial Statements on the General Government for the year ended 31st December 2019.

I hereby present the report of the Controller and Accountant-General and the Financial Statements of Government for the year ended 31st December 2019 in compliance with Section 81 (1) of the Public Financial Management Act, 2016 (Act 921).

KWASI KWANING-BOSOMPEM

Ag. CONTROLLER AND ACCOUNTANT-GENERAL

DATE:

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