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**REPORT OF THE AUDITOR-GENERAL ON THE
PUBLIC ACCOUNTS OF GHANA
(GENERAL GOVERNMENT)
FOR THE YEAR ENDED 31 DECEMBER 2021**



This report has been prepared under Section 13 of the Audit Service Act, 2000 (Act 584) for presentation to Parliament in accordance with Section 20 of the Act.

**Johnson Akuamoah Asiedu
Auditor-General
Ghana Audit Service
1 June 2022**

This report can be found on the Ghana Audit Service Website: www.ghaudit.org

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TRANSMITTAL LETTER

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1 June 2022

Dear Rt. Hon. Speaker,

REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA (GENERAL GOVERNMENT) FOR THE YEAR ENDED 31 DECEMBER 2021

I have the honour to present my report on the Public Accounts of Ghana for the year ended 31 December 2021 to be laid before Parliament in accordance with Article 187(5) of the Constitution of the Republic of Ghana and Section 13 of the Audit Service Act, 2000 (Act 584).

2. The report highlights the outcomes of the financial statements which comprises mainly the Balance Sheet, Revenue and Expenditure Statement, Receipts and Payments Statement, Cash Flow Statement, and the supporting schedules, with a view to expressing an opinion on the accounts.

3. In my opinion, except for the significant issues raised on discrepancies in MDAs and MMDAs (Revenue and Liabilities) amounts reported in their respective financial statements against Public Accounts Financial statements; differences in comparable balances from 2020 and unexplained prior year adjustments; the financial statements give a true and fair view of the financial

position of the Government of Ghana as at 31 December 2021, and the results of its operations, cash flow and financial requirements for the year then ended. The accounts, however, are in accordance with the stated accounting policies of the Government of Ghana.

4. I acknowledge the cooperation and assistance provided to the Audit Service by the Ministry of Finance, Controller and Accountant-General and Heads of Ministries, Departments and Agencies during the audit.

5. I also commend the effort and commitment of my staff in conducting the audit and reporting before the constitutional deadline.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Johnson Asiedu', written in a cursive style.

**JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL**

**THE RT. HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA**

REPORT OF THE AUDITOR–GENERAL ON THE PUBLIC ACCOUNTS OF GHANA (GENERAL GOVERNMENT) FOR THE YEAR ENDED 31 DECEMBER 2021

Introduction

The Controller and Accountant-General (CAG) is mandated under Section 81(1) of the Public Financial Management Act, 2016 (Act 921) to prepare and submit to the Minister and the Auditor-General, within three months after the end of the financial year, the following consolidated annual accounts of Government:

- the consolidated annual accounts of Government including the accounts specified in the Schedule;
- the accounts of the Contingency Fund; and
- the accounts of the Petroleum Funds

Audit objectives

2. Section 15 of the Audit Service Act, 2000 (Act 584) requires that, I examine the Financial Statements and certify whether, in my opinion, the statements present fairly financial information on the accounts in accordance with accounting policies of Government and consistent with statements of the preceding year in accordance with best international practices. I am also required to state any reservation or make any comments that I consider necessary.

Audit scope and methodology

3. The audit covered transactions or events in 2021 which impacted the Public Fund (PF). The review of these transactions or events was carried out taking into consideration relevant provisions of the 1992 Constitution, the Public Financial Management Act (PFMA), 2016 (Act 921), the Public Financial Management Regulations (PFMR) 2019, (L.I. 2378), enabling enactments on statutory funds and other statutes and regulations. The audit focused mainly on processes followed by the Controller and Accountant-

General's Department to capture transactions and events for the preparation of the Public Accounts of Ghana.

4. To satisfy the audit objectives, the control environment within which the transactions or events were effected was assessed. This assessment included the review of the integrity of data from the GIFMIS platform and third parties to gain assurance on the completeness, accuracy, and regularity of government business processes as redefined. Inherent risks associated with significant transactions and events were also assessed with the aim of evaluating the adequacy of managements' responses to these risks. Based on the outcome of these reviews, we evolved and executed audit procedures which, in our view were necessary to minimise audit risks. We also reviewed systems supporting transactions or events and carried out substantive tests as appropriate.

5. We communicated observations derived from the reviews to the Controller and Accountant-General (CAG) through Audit Observation Memoranda (AOM). We accordingly evaluated the responses obtained from the CAG on the AOM and where necessary, have incorporated these responses in the report.

6. We wish to state that the matters raised in this report were the significant issues noted during the audit. The audit was directed primarily at giving an opinion on the Financial Statements of the Public Accounts for the year ended 31 December 2021. As a result, comments on systems and internal controls in this report may not be exhaustive.

7. Mr. Speaker, pursuant to Section 15 of Act 584, my office has reviewed the annual financial statements on the Public Accounts of Ghana for the year ended 31 December 2021. In compliance with Section 84 of PFMA and Section 23 of the Audit Service Act, 2000 (Act 584), I hereby present my report on the Financial Statements for the year ended 31 December 2021.

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

Budget overrun

8. We observed that, CAG was unable to implement our recommendation on the budget overrun, and as a result, 27 MDAs and 218 MMDAs exceeded their approved budget for goods and services, other expenditure, compensation of employees, capital expenditures, social benefits, and subsidy by GH¢10,509,273,317 during the 2021 financial year.

9. We reiterated our recommendation that, CAG should regularly monitor the actual expenditure of covered entities against their approved budget to check potential overruns.

Discrepancies in the reported revenue figures

10. Owing to lack of strong collaboration between CAGD and revenue collection agencies to ensure accurate financial reporting, we noted that Direct and Indirect Taxes were overstated by GH¢3,266,531,006, Annual Budget Funding Amount (ABFA) was also overstated by GH¢1,306,973,181.00 and MDAs Internally Generated Funds (IGF) were either over or under stated compared with records received from the MDAs.

11. We advised that periodic reconciliation of the collections should be done among GRA, CAGD and Bank of Ghana to enhance accurate reporting of the tax revenues in the financial statements.

Prior year adjustments without detailed disclosures

12. We observed during our validation of the Whole of Government Accounts that, CAG was unable to implement my previous year's recommendation on prior year adjustments and hence, passed prior period adjustments without explanations in the notes to the financial statements as required.

13. We recommended that CAG should comply with IPSAS 3 as indicated in my previous report on the financial statements compiled by Controller and Accountant General (CAG).

DETAILS OF FINDINGS AND RECOMMENDATIONS

Budget overrun

14. The Appropriation Act, 2021 (Act 1069) sets budget limits within which MDAs and MMDAs are required to keep their expenditure to prevent overrun of their appropriation and the revised budget, if any. Section 29 of the PFM Act provides among others that, subject to any limitation that Parliament may impose, the Minister may re-allocate funds that have been allocated to a covered entity to another covered entity specified in the annual budget in the event where the functions of that covered entity are transferred to another covered entity.

15. In paragraph 18 of the 2020 Auditor-General's report on the Whole of Government Accounts, we recommended that, to ensure covered entities operate within their budget, CAG should regularly monitor the actual expenditure of covered entities against their budget to check potential overruns. Additionally, we advised that re-allocation of funds from one entity to another should be for functions that have been transferred from the said entity to the other as stipulated in the PFM Act.

16. We observed that, CAG was unable to implement our recommendation on the budget overrun, and as a result, 27 MDAs and 218 MMDAs exceeded their approved budget for goods and services, other expenditure, compensation of employees, capital expenditures, social benefits, and subsidy by GH¢10,509,273,317 during the 2021 financial year as summarised below and Details attached as Appendix 'A':

Sector	Appropriation	Supplementary	Revised	Reallocation	Budget Total	Actual	Variance
MDA	(GH¢)	(GH¢)	(GH¢)	(GH¢)	(GH¢)	(GH¢)	(GH¢)
Compensation	22,570,277,705.00	-	22,570,277,705.00	55,259,891.00	22,625,537,596.00	29,457,912,959.00	(6,832,375,363.00)
Goods & Services	1,419,866,996.0 0	-	1,419,866,996.00	554,722,582.00	1,974,589,578.00	4,514,346,367.00	(2,539,756,793.00)
Other Expenses	2,475,692,863.0 0	-	88,846,119.00	625,888,783.00	714,734,903.00	1,230,166,809.00	(515,431,906.00)

Assets	205,964,120.00	-	205,964,120.00	156,901,371.00	362,865,491.00	559,820,413.00	(196,954,922.00)
Sub-Total							(10,084,518,984)
Social benefit	21,636,106.00	-	21,636,106.00	-	21,636,106.00	108,072,642.00	(86,436,536.00)
Subsidy	383,497,921.00	-	383,497,921.00	-	383,497,921.00	530,018,114.00	(146,520,193.00)
Sub-total							(232,956,729.00)
Grand-total							10,317,475,713.00
MMDA							
Compensation	596,151,650.00	14,876,615.00	611,028,265.00	-	611,028,265.00	792,201,861.00	(181,173,596.00)
Goods & Services	23,739,669.00	982,536.00	24,722,205.00	-	24,722,205.00	35,346,213.00	(10,624,008.00)
Total							191,797,604
Overrun							10,509,273,317.00

17. The recurring budget overruns does not ensure effective and efficient budgetary control.

18. We reiterated our recommendation that, CAG should regularly monitor the actual expenditure of covered entities against their approved budget to check potential overruns.

Management response

19. Management stated that, the CAGD collates and validates financial data processed outside the GIFMIS as a result of the full usage of the GIFMIS yet to be achieved by all covered entities. As such, expenditure processed outside the GIFMIS are directly journalised on the GIFMIS system for inclusion in the accounts.

20. To ensure that all actual expenditure reported by the individual covered entities are fully accounted for in the national account, the CAGD does not strictly enforce ex-anti budgetary control for direct formalization of all expenditures processed outside the GIFMIS. To the extent that, these expenditures did not have the original budget on the GIFMIS, the effect could be the purported overrun being reported by audit, where actual expenditure is captured on the GIFMIS ex-post via journal without the corresponding budget. Also, this could be attributed to actual expenditure incurred by the covered entity from cash balances brought forward from previous period in

respect of the funds i.e., IGF, Donor Funds and Statutory Funds without their original budget.

Discrepancies in the reported revenue figures

21. Paragraph 15 of International Public Sector Accounting Standard 1 (IPSAS 1) states the objectives of the general-purpose financial statements to mean provision of information about the financial position, financial performance, and cash flow of an entity that is of use to a wide range of users in making and evaluating decisions about allocation of resources.

22. In the public sector, the general-purpose financial statements should provide information useful for decision making and to demonstrate the accountability of the entity for the accurate reporting of the revenue generated by Government.

23. We observed significant differences in the revenue figures reported by CAG compared with the relevant Government Institutions during the validation of the revenue figures reported as follows:

- Direct and Indirect taxes reported by CAG amounted to GH¢27,709,806,120 and GH¢32,979,232,570 respectively in the Whole of Government Accounts compared with GRA reported tax revenue of GH¢27,603,309,699 and GH¢29,823,785,799.00 for direct and indirect taxes respectively, resulting in overstatement of tax revenue totalling GH¢3,261,943,192 as shown below:

Tax Type	GRA (GH¢)	CAGD (GH¢)	Difference (GH¢)
Direct Tax	27,603,309,699	27,709,806,120	(106,496,421)
Indirect Tax	29,823,785,799	32,979,232,570	(3,155,446,771)
Total	57,427,095,498	60,689,038,690	(3,261,943,192)

- Annual Budget Funding Amount (ABFA) reported by Ministry of Finance amounted to GH¢2,061,122,607.00 whereas CAG reported an amount of GH¢3,368,095,788 resulting in overstatement of

GH¢1,306,973,181.00 of the ABFA amount in the statement of financial performance.

24. MDAs Internally Generated Funds (IGF) were either over or under stated compared with records received from the MDAs. Details are provided below:

S/N	Name of MDA	Figure in Financials (GH¢)	Figures by MDAS (GH¢)	Difference (GH¢)
	MDAs			
1.	Ghana Revenue Authority	45,868,297.00	0.00	45,868,297.00
2.	Judicial Service	24,810,097.00	119,204,839.02	(94,394,742.00)
3.	National Pension & Regulatory Authority	86,184,705.00	89,317,029.00	(3,132,324.00)
4.	Ministry of Defence	13,132,923.00	27,095,648.68	(13,962,725.00)
5.	Council for Technical & Vocational Education & Training	6,609,086.00	11,329,925.29	(4,720,839.00)
6.	Ghana Education Service (GES)	89,432,024.00	6,522,023.46	82,910,000.00
7.	National Inspectorate Board	7,096,253.00	18,417,080.18	(11,320,827.00)
8.	National Service Secretariat	12,767,191.00	405,037.00	12,362,154.00
9.	Ghana Atomic Energy Commission (GAEC)	15,173,040.00	15,268,147.25	(95,107.00)
10.	Gaming Board	67,547,165.00	14,125,627.96	53,421,537.00
11.	Ghana Immigration Service	120,308,301.00	22,367,403.30	97,940,897.00
12.	Ghana Police Service	14,097,661.00	8,325,748	5,771,912.00
13.	Ghana Prisons Service	213,640.00	128,184	85,456.00
14.	Minerals Commission	282,389,298.00	259,931,590.00	22,457,708.00
15.	Ghana Railway Development Authority	818,940.00	0.00	818,940.00
16.	Ghana Highway Authority (GHA)	4,191,517.00	0.00	4,191,517.00
17.	Headquarters (GHA)	60,000.00	0.00	60,000.00
18.	Ghana Freezone Board	47,817,966.00	47,836,043.78	(18,078.00)
19.	Ghana Standards Board	60,381,101.00	58,393,334.13	1,987,767.00
20.	Driver and Vehicle Licensing Authority	260,473,976.00	20,735,722.14	239,738,254.00
21.	Registrar General's Department	111,589,901.00	6,155,854.73	95,434,046.00

25. In view of the above, we could not vouch for the accuracy and completeness of the revenue figures stated in the Financial Statements.

26. We recommended to CAG to reconcile the discrepancies identified and state the correct figures accordingly. We also urged CAG to establish strong collaboration with the revenue collection agencies and introduce appropriate mechanism for regular reconciliation to ensure accurate financial reporting.

Management response

27. Management stated that the tax revenue figures (GH¢60,689,038,690) reported in the accounts were the figures submitted to the CAGD by GRA and that MDA IGF revenues included in the accounts were the revenues of the various MDAs captured at the entity level in GIFMIS and validated for inclusion in the accounts.

Audit position

28. We circularised the revenue collection agencies as part of the processes to confirm the occurrence and accuracy of the revenue figures reported by CAGD. The outcome of the circularisation informed our observation. We reiterated our recommendation.

Prior year adjustments without detailed disclosures

29. The objective of IPSAS 3 is to improve the relevance and faithful representativeness of an entity's financial statements, and the comparability of those financial statements over time and with the financial statements of other entities.

30. Paragraph 47 of IPSAS 3 requires the entity to correct material prior period errors retrospectively in the first set of financial statements authorised after their discovery by:

- a) Restating the comparative amounts for prior period presented in which the error occurred; or
- b) If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

31. Paragraph 54 of the standard further states that in applying paragraph 47, an entity shall disclose the following:

- a) The nature of the prior period error;
- b) For each prior period presented, to the extent practicable, the amount of the correction for each financial statement line item affected;
- c) The amount of the correction at the beginning of the earliest prior period presented; and
- d) If retrospective restatement is impracticable for a particular prior period, the circumstances that led to the existence of that condition and a description of how and from when the error has been corrected.

32. In paragraph 21-27 of the 2020 Auditor-General's report referenced AG.01/109/Vol.2/154, we urged CAG to obtain from the covered entities the reasons for the prior period adjustments and include same in subsequent National Accounts. The Controller and Accountant General (CAG) in paragraph 28 responded that, it would liaise with all covered entities to obtain adjustments made after audit and track them in their financial statements for subsequent disclosures.

33. We however, observed during our validation of the 2021 Whole of Government Accounts that, CAG did not implement the recommendation, but passed prior period adjustments without explanations in the notes to the financial statements indicating:

- The circumstances and the nature of the errors corrected;
- Restatement of comparative amounts for the prior year financial statements position as though no errors were committed; and
- The effect of those restatement on the line items of the financial statements. Details attached as Appendix 'B'.

34. The absence of the cause of the restatements defeats the objective of IPSAS 3 which is to improve the relevance and faithful representativeness of an entity's financial statements, and the comparability of those financial statements over time and with the financial statements of other entities.

35. In the absence of disclosure of the nature of the prior year error corrected, the restatement of comparative amounts for the prior year financial statements position and the effect of those restatement on the line items of the financial statements, we were not able to give assurance to the affected financial statement line items.

36. We recommended that CAG should comply with that part of IPSAS 3 as indicated in my previous report on the financial statements compiled by Controller and Accountant General (CAG).

Management response

37. Management responded that, the Controller and Accountant General Department (CAGD) was still in the transition of deepening the expanded scope of the account and towards full IPSAS accruals. As such it was expected that prior year adjustments would be passed to reflect this position during this transitional period. Also, the specific lines for the prior year adjustment in the 2021 accounts are provided in the statement of Changes in Net Assets at page 75 of the WGA.

38. Management further stated that, the prior year adjustments affected transactions at the national and entity levels and those at entity levels were largely due to post audit adjustments in the accounts of the respective covered entities.

Non-recovery of loan receivables – GH¢15,732,692,283

39. Effective cash management requires that, before granting loans or advances to covered entities, recovery timelines are agreed to by all involved, coupled with effective collection plans to ensure timely collections of debt to minimise non-payment and subsequent write-off.

40. GoG over the years grants advances and loans to covered entities for efficient and effective operation of the covered entities.

41. Our review of the financial records to ascertain the effectiveness of recoveries made from the loans revealed that only one out of the 361 institutions, countries and individuals paid part of their debt in 2021 thereby reducing the loan receivable balance by GH¢23,800,385 (from GH¢15,756,495,195 to GH¢15,732,692,283). The loans have remained in Government books without any evidence of effective recovery plan or policy to retrieve the funds for GoG.

42. This could be attributed to unavailability of debt collection strategy coupled with lack of follow-ups on the part of CAG to these covered entities, countries, and individuals to retrieve the debts.

43. Non-pursuit of the debtors could result in write offs arising from dormant receivables and thereby deny the Government the needed resources to fund its programs.

44. We urged CAG to, as a matter of urgency, adopt a structured approach to the recovery of the debts from the debtors without any delay. We also advised CAG to consider seeking approval from Parliament to write-off the debt of covered entities which are found to be insolvent from the books of account.

Management response

45. Management responded that provisions were made in 2018 based on a letter to the Ministry of Finance and a request made to Parliament for approval to write off the irrecoverable amount. Management indicated that when approval is received from Parliament, the unrecovered amount would be written off accordingly.

Inclusion of State-owned Enterprises/Government Business Enterprises in the Whole of Government Accounts (WGA)

46. Section 81 of the Public Financial Management Act, 2019 (Act 921) requires, the Controller and Accountant-General to prepare a consolidated account of Government, including the accounts specified in the schedule.

47. The schedule to the Act prescribes the following:

- a) a balance sheet showing the consolidated assets and liabilities of all public funds;
- b) a consolidated statement of cash flow for all public funds and any other entity of central Government showing the revenues, expenditures and financing for the financial year;
- c) a balance sheet showing the assets and liabilities of the central Government;
- d) a statement of cash flow for the Central Government showing the revenues, expenditures and financing of the Consolidated Fund for the financial year;
- e) a summary statement of revenue and expenditure, being a summary of all the statements signed by the Principal Spending Officer;
- f) relevant notes to the account; and
- g) any other statement that Parliament may require.

48. Regulation 202 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a public corporation or a state-owned enterprise shall interface or integrate its financial management systems with the system of

the central oversight body that integrates the accounting and financial data of all public corporations and state-owned enterprises.

49. Regulation 203 of the Regulations requires, SOEs to submit quarterly financial reports to the relevant Sector Minister and the central oversight body.

50. Section 14(2) of the Audit Service Act, 2000 (Act 584) requires, the Auditor-General to draw attention to prescribed issues from the accounts of a state-owned enterprise.

51. We noted that, the Controller and Accountant-General's Department (CAGD) in the preparation of the Whole Government Accounts (WGA) included 47 state-owned enterprises (SOEs)/Government Business Enterprise (GBEs) and Joint Venture Companies through a template submitted to these SOEs and GBEs for completion. This is because, these SOEs and GBEs financial management systems have not been interfaced or integrated to the system of the central oversight body that integrates the accounting and financial data of all public corporations and state-owned enterprises to ensure quality and reliable financial information for easy consolidation.

52. Our attempt to obtain the financial statements of the 47 SOEs/GBEs from the State Interest and Governance Authority (SIGA) for corroboration was not successful. Our efforts to obtain copies of the financial statements of the SOEs/GBEs from CAGD did not also yield any results.

53. We could not rely on the template submitted to the SOEs/GBEs by CAGD to provide assurance on figures recognised in the WGA for SOEs/GBEs.

54. We recommended that the Controller and Accountant-General (CAG) should make available the financial statements of the 47 SOEs/GBEs with SIGA and the quarterly and annual financial reports from the SOEs/GBEs with a view of using same to facilitate the 2021 validation.

Management response

55. Management in responding to the observation referred to Section 80(2) of the PFM Act, 2016 which states that, 'A Principal Spending Officer of a public corporation shall, within two months after the end of each financial year;

- (a) prepare, in the format determined by the Controller and Accountant-General, a summary statement of financial performance of that public corporation;
- (b) submit the summary statement to the Controller and Accountant-General and the Auditor-General; and
- (c) submit a copy of the summary statement to the Minister.

56. The template used in sourcing the SOEs financial data for the preparation of the whole of Government accounts was in accordance with the format determined by the Controller and Accountant-General in line with the provisions of Section 80(2)(a) of the PFM Act. The Section 80(2) of the PFM Act requires public corporations to submit their financial statements also to the Auditor-General and the Minister.

Audit position

57. We wish to draw CAG's attention to Section 80(1) of the PFM Act, 2016 which provides that, a Principal Spending Officer of a covered entity shall, within two months after the end of each financial year, prepare and submit to the Auditor-General and Controller and Accountant-General, the accounts and information set out in the Schedule. (Ref. paragraph 49 above for the accounts and information required as set out in the Schedule).

58. For the year 2021, the 47 SOEs/GBEs referred to above failed to submit financial statements to the Auditor-General. CAG could not also confirm that these financial statements were prepared and submitted by the SOEs/GBEs. Without the financial statements, we could not rely on the information provided on the templates submitted to CAGD by the SOEs/GBEs. We therefore reiterated our recommendation.

Accuracy of the financial statements

59. Regulation 13 of the Public Financial Regulations, 2019 (L.I. 2378) states that, GIFMIS is the methodology and software that the Government uses to oversee and govern its income, expenses, and asset for the purpose of optimizing financial management, reporting and sustainability.

60. Comparisons between the General government figures reported in the Consolidated Account and the supporting ledgers (Trial balance) generated from the Ghana Integrated Financial Management Information System (GIFMIS) revealed variances. Management did not provide reconciliation for the variances nor rendered satisfactory explanation for the variances as shown below:

Description	Natural Account code	TB (GIFMIS)	F/S	VAR
Un-receipted PAYE (Direct tax)	4117508	-	77,106,714.00	(77,106,714.00)
Covid-19 levy (Indirect tax)	1141125/1141126/1151043/1151044	284,028,975.18	456,806,094.00	(172,777,118.82)
Un-receipted withholding tax (Indirect tax)	4117509/4117540	277,071,365.15	264,824,850.00	12,246,515.15
Energy Sector Levy (Indirect tax)	1151046	483,589,113.76	2,232,029,302.00	(1,748,440,188.24)
Grant to local Assemblies (GRANT)	9999996/9999997/9999998	366,567,631.96	872,708,838.00	(506,141,206.04)
Miscellaneous (Non-Tax Revenue)	1450000-1459999	147,734,305.61	504,845,074.00	(357,110,768.39)
Receivables (Non-Tax Revenue)	3281301/3281302/3281303	1,632,209,143.44	141,366,712.00	1,490,842,431.44
Dividend received (Non-Tax Revenue)	1415009	474,860,828.80	474,841,608.00	19,220.80
All items under Net Treasury Operations	4112360-4112399	2,443,972,982.00	18,463,819,693.00	(16,019,846,711.00)
All items under dividend received	1415009	474,860,828.80	474,841,608.00	19,220.80

All items under exchange difference	2211104	12,067,880,621.98	12,010,687,147.00	57,193,474.98
All items under loan repayment	4120000-4129999	170,446,997,716.35	5,263,145,684.00	165,183,852,032.35
Items under payables				-
Dues and Fees	4117504	5,251,681.31	5,771,543.00	(519,861.69)
Deposit	4105013/4117531	1,579,185,221.02	1,579,199,186.00	(13,964.98)
Supplies	4117311/4117501/4117502/4117502/4117503/9849999/4117301/4117505	13,754,054,174.45	15,432,882,493.00	(1,678,828,318.55)

61. The failure of CAGD to prepare the National Account solely from records in GIFMIS accounted for the anomaly.

62. We recommended that, CAG should reconcile the variances and state the correct position of the affected balances. We also urged the CAG to use GIFMIS as the basis for the preparation of the financial statements (Whole of Government) and provide additional information where adjustments were done outside the system.

Management response

63. Management in response stated that, the trial balance was not the only document used in preparing the financial statement. Other schedules and letters signed by the relevant institutions were also sourced to support the figures.

Follow-up on recommendations from previous audit report

64. As part of our audit, we assessed the progress of implementation of recommendations in my previous audit report. The result of this assessment is provided in Appendix 'C' to this report. Most of the recommendations have not been implemented or being acted upon. CAG may take action to implement the outstanding recommendations from earlier reports as well as those contained in this report.

APPENDIX 'A'

COMPENSATION		Appropriation	Supplementary	Revised	Reallocation	Budget with	Actual	Variance
S/N	MDAs	Budget	Budget	Budget	Budget	Budget	Budget	Total
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Commission on Human Rights and Admin. Justice	26,237,024.00	-	26,237,024.00	1,164,165.00	27,401,189.00	31,208,134.00	(3,806,945.00)
2	Electoral Commission	48,267,770.00	-	48,267,770.00	-	48,267,770.00	57,022,288.00	(8,754,518.00)
3	Ghana Revenue Authority	-	-	-	-	-	1,163,512,669.00	(1,163,512,669.00)
4	Judicial Service	285,744,871.00	-	285,744,871.00	51,551,455.00	337,296,326.00	346,164,738.00	(8,868,412.00)
5	Legal Aid Commission	13,978,596.00	-	13,978,596.00	-	13,978,596.00	17,495,678.00	(3,517,082.00)
6	Ministry of Communications	25,121,190.00	-	25,121,190.00	-	25,121,190.00	31,949,609.00	(6,828,419.00)
7	Ministry Of Aviation	-	-	-	-	-	1,323,898.00	(1,323,898.00)
8	Ministry of Defence	1,500,566,785.00	-	1,500,566,785.00	-	1,500,566,785.00	1,748,573,937.00	(248,007,152.00)
9	Ministry of Education	10,522,033,109.00	-	10,522,033,109.00	-	10,522,033,109.00	13,850,499,349.00	(3,328,466,240.00)
10	Ministry of Environment Science, Technology and Innovation	280,894,795.00	-	280,894,795.00	-	280,894,795.00	314,633,391.00	(33,738,596.00)
11	Ministry of Foreign Affairs and Reg Integration	420,348,055.00	-	420,348,055.00	-	420,348,055.00	431,584,823.00	(11,236,768.00)
12	Ministry of Gender, Children and Social Protection	38,857,475.00	-	38,857,475.00	-	38,857,475.00	45,084,803.00	(6,227,328.00)
13	Ministry of Health	5,510,933,762.00	-	5,510,933,762.00	-	5,510,933,762.00	6,526,610,071.00	(1,015,676,309.00)
14	Ministry of Information and Media Relations	83,084,667.00	-	83,084,667.00	-	83,084,667.00	83,297,150.00	(212,483.00)
15	Ministry of Inner City and Zongo development	-	-	-	-	-	880,564.00	(880,564.00)
16	Ministry of Interior	3,295,319,942.00	-	3,295,319,942.00	-	3,295,319,942.00	3,652,443,168.00	(357,123,226.00)

17	Ministry of Monitoring and Evaluation	-	-	-	-	-	-	-	-	719,920.00	(719,920.00)
18	Ministry of Regional Re-organization	-	-	-	-	-	-	-	-	472,755.00	(472,755.00)
19	Ministry of Roads and Highways	57,888,355.00	57,888,355.00	-	-	-	-	-	57,888,355.00	66,149,823.00	(8,261,468.00)
20	Ministry of Trade and Industry	74,687,258.00	74,687,258.00	-	-	-	-	-	74,687,258.00	112,283,749.00	(37,596,491.00)
21	Ministry of Transport	55,757,405.00	55,757,405.00	-	-	1,541,082.00	-	-	57,298,487.00	77,997,616.00	(20,699,129.00)
22	Ministry of Youth and Sports	19,250,867.00	19,250,867.00	-	-	-	-	-	19,250,867.00	22,027,859.00	(2,776,992.00)
23	National Health Insurance Authority	-	-	-	-	-	-	-	-	267,837,726.00	(267,837,726.00)
24	Office of the Attorney General and Ministry of Justice	84,485,175.00	84,485,175.00	-	-	-	-	-	84,485,175.00	120,868,219.00	(36,383,044.00)
25	Office of the Head of Civil Service	21,357,785.00	21,357,785.00	-	-	-	-	-	21,357,785.00	23,489,117.00	(2,131,332.00)
26	Parliament of Ghana	201,112,086.00	201,112,086.00	-	-	-	-	-	201,112,086.00	457,144,025.00	(256,031,939.00)
27	Public Services Commission	4,350,733.00	4,350,733.00	-	-	1,003,189.00	-	-	5,353,922.00	6,637,880.00	(1,283,958.00)
	SUB TOTAL	22,570,277,705.00	22,570,277,705.00	55,259,891.00	22,625,537,596.00	29,457,912,959.00					(6,832,375,363.00)
	GOODS & SERVICES										
S/N	MDAs	Appropriation	Supplementary	Revised	Reallocation	Budget with	Actual	Variance			
		Budget	Budget	Budget	Reallocation	Reallocation	Budget				
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢			GH¢
1	Electoral Commission	89,744,255.00	-	89,744,255.00	-	89,744,255.00	179,702,416.00	(89,958,161.00)			
2	Legal Aid Commission	529,564.00	-	529,564.00	-	529,564.00	976,626.00	(447,062.00)			
3	Min of Employment & Labour Relation	52,313,994.00	-	52,313,994.00	-	52,313,994.00	298,807,618.00	(246,493,624.00)			

4	Ministry of Chieftaincy and Religious Affairs	3,623,480.00	-	3,623,480.00	-	3,623,480.00	-	3,623,480.00	7,399,686.00	(3,776,206.00)
5	Ministry of Environment Science, Technology and Innovation	116,539,758.00	-	116,539,758.00	2,307,582.00	118,847,340.00	127,788,286.00	127,788,286.00	127,788,286.00	(8,940,946.00)
6	Ministry of Food and Agriculture	111,393,531.00	-	111,393,531.00	-	111,393,531.00	532,094,818.00	532,094,818.00	532,094,818.00	(420,701,287.00)
7	Ministry of Interior	68,148,958.00	-	68,148,958.00	233,244,370.00	301,393,329.00	308,677,550.00	308,677,550.00	308,677,550.00	(7,284,222.00)
8	Ministry of Lands and Natural Resources	374,372,249.00	-	374,372,249.00	195,897,918.00	570,270,167.00	636,231,961.00	636,231,961.00	636,231,961.00	(65,961,794.00)
9	Ministry of Regional Re-organization	-	-	-	-	-	210,633.00	210,633.00	210,633.00	(210,633.00)
10	Ministry of Tourism, Culture and Creative Arts	21,194,221.00	-	21,194,221.00	2,759,924.00	23,954,145.00	61,835,041.00	61,835,041.00	61,835,041.00	(37,880,897.00)
11	Ministry of Trade and Industry	179,026,293.00	-	179,026,293.00	3,020,000.00	182,046,293.00	192,369,993.00	192,369,993.00	192,369,993.00	(10,323,700.00)
12	Ministry of Transport	127,690,107.00	-	127,690,107.00	-	127,690,107.00	133,163,213.00	133,163,213.00	133,163,213.00	(5,473,105.00)
13	Ministry of Water Resources, Works and Housing	15,549,634.00	-	15,549,634.00	4,448,602.00	19,998,236.00	27,833,797.00	27,833,797.00	27,833,797.00	(7,835,561.00)
14	Ministry of Youth and Sports	12,861,939.00	-	12,861,939.00	113,044,185.00	125,906,124.00	152,698,651.00	152,698,651.00	152,698,651.00	(26,792,527.00)
15	National Commission for Civic Education	4,294,368.00	-	4,294,368.00	-	4,294,368.00	6,341,739.00	6,341,739.00	6,341,739.00	(2,047,371.00)
16	National Development Planning Commission	6,555,718.00	-	6,555,718.00	-	6,555,718.00	11,918,542.00	11,918,542.00	11,918,542.00	(5,362,824.00)
17	National Health Insurance Authority	-	-	-	-	-	1,588,206,354.00	1,588,206,354.00	1,588,206,354.00	(1,588,206,354.00)
18	Office of the Attorney General and Ministry of Justice	21,719,912.00	-	21,719,912.00	-	21,719,912.00	23,948,517.00	23,948,517.00	23,948,517.00	(2,228,606.00)
19	Office of the Head of Civil Service	9,844,680.00	-	9,844,680.00	-	9,844,680.00	11,375,866.00	11,375,866.00	11,375,866.00	(1,531,186.00)
20	Parliament of Ghana	200,427,729.00	-	200,427,729.00	-	200,427,729.00	203,655,891.00	203,655,891.00	203,655,891.00	(3,228,162.00)
21	Public Services Commission	4,036,606.00	-	4,036,606.00	-	4,036,606.00	9,109,170.00	9,109,170.00	9,109,170.00	(5,072,565.00)

	SUB TOTAL	1,419,866,996.00	-	1,419,866,996.00	554,722,582.00	1,974,589,578.00	4,514,346,367.00	(2,539,756,793.00)
OTHER EXPENDITURE								
S/N	MDAs	Appropriation Budget GH¢	Supplementary Budget GH¢	Revised Budget GH¢	Reallocation GH¢	Budget with Reallocation GH¢	Actual Budget GH¢	Variance Total GH¢
1	Commission on Human Rights and Admin. Justice	162,000.00	-	162,000.00	-	162,000.00	518,000.00	(356,000.00)
2	Ghana Revenue Authority	-	-	-	-	-	143,071,561.00	(143,071,561.00)
3	Ministry of Communications	-	-	-	2,291,054.00	2,291,054.00	2,525,324.00	(234,270.00)
4	Ministry of Finance	886,789.00	-	886,789.00	418,278,120.00	419,164,909.00	419,289,221.00	(124,311.00)
5	Ministry of Food and Agriculture	-	-	-	-	-	11,745,400.00	(11,745,400.00)
6	Ministry of Gender, Children and Social Protection	62,470,111.00	-	62,470,111.00	51,358,478.00	113,828,589.00	202,416,183.00	(88,587,593.00)
7	Ministry of Interior	123,898.00	-	123,898.00	741,161.00	865,059.00	1,598,472.00	(733,414.00)
8	Ministry of Lands and Natural Resources	3,394,301.00	-	3,394,301.00	152,061,307.00	155,455,608.00	194,818,914.00	(39,363,306.00)
9	Ministry of Local Govt and Rural Development	18,805.00	-	18,805.00	-	18,805.00	177,528,534.00	(177,509,729.00)
10	Ministry of Sanitation and Water Resources	-	-	-	-	-	4,587,902.00	(4,587,902.00)
11	Ministry of Tourism, Culture and Creative Arts	-	-	-	1,126,874.00	1,126,874.00	1,142,574.00	(15,700.00)
12	Ministry of Trade and Industry	947,719.00	-	947,719.00	-	947,719.00	2,086,444.00	(1,138,726.00)
13	Ministry of Transport	-	-	-	-	-	255,706.00	(255,706.00)

14	Ministry of Water Resources, Works and Housing	11,000.00	-	11,000.00	-	11,000.00	-	11,000.00	98,418.00	(87,418.00)
15	Ministry of Youth and Sports	-	-	-	-	-	-	73,361.00	73,361.00	(73,361.00)
16	National Health Insurance Authority	-	-	-	-	-	-	40,572,766.00	40,572,766.00	(40,572,766.00)
17	National Labour Commission	115,000.00	-	115,000.00	-	115,000.00	-	127,531.00	127,531.00	(12,531.00)
18	Office of the Attorney General and Ministry of Justice	252,458.00	-	252,458.00	31,788.00	284,246.00	-	364,138.00	364,138.00	(79,892.00)
19	Office of the Special Prosecutor	20,464,040.00	-	20,464,040.00	-	20,464,040.00	-	27,346,360.00	27,346,360.00	(6,882,320.00)
	SUB TOTAL	2,475,692,863.00	-	88,846,119.00	625,888,783.00	714,734,903.00	-	1,230,166,809.00	1,230,166,809.00	(515,431,906.00)
	ASSETS									
S/N	MDAs	Budget	Supplementary	Revised	Reallocation	Budget with	Actual	Variance		
		Budget	Budget	Budget	Reallocation	Reallocation	Budget	Budget	GH¢	GH¢
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Ghana Revenue Authority	-	-	-	-	-	171,752,905.00	(171,752,905.00)		
2	Ministry of Gender, Children and Social Protection	6,900,000.00	-	6,900,000.00	-	6,900,000.00	14,064,492.00	(7,164,492.00)		
3	Ministry of Inner City and Zongo development	-	-	-	-	-	36,000.00	(36,000.00)		
4	Ministry of Water Resources, Works and Housing	138,079,319.00	-	138,079,319.00	148,582,380.00	286,661,699.00	225,427,270.00	61,234,429.00		
5	Ministry of Youth and Sports	2,300,000.00	-	2,300,000.00	8,318,991.00	10,618,991.00	21,869,475.00	(11,250,484.00)		
6	National Health Insurance Authority	-	-	-	-	-	33,459,781.00	(33,459,781.00)		
7	Office of the Attorney General and Ministry of Justice	26,778,428.00	-	26,778,428.00	-	26,778,428.00	43,864,406.00	(17,085,978.00)		
8	Office of the Head of Civil Service	1,906,373.00	-	1,906,373.00	-	1,906,373.00	2,172,891.00	(266,518.00)		
9	Office of the Special Prosecutor	30,000,000.00	-	30,000,000.00	-	30,000,000.00	47,173,193.00	(17,173,193.00)		

SUB TOTAL		205,964,120.00	-	205,964,120.00	156,901,371.00	362,865,491.00	559,820,413.00	(196,954,922.00)
SOCIAL BENEFITS BY MDA								
S/N	MDAs	Appropriation Budget	Supplementary Budget	Revised Budget	Actual Budget	Variance Total		
1	Ghana Revenue Authority							
2	Ghana Revenue Authority	-	-	-	48,876,676.00	(48,876,676.00)		
3	Min of Employment & Labour Relation	1,167,250.00	-	1,167,250.00	2,214,208.00	(1,046,958.00)		
4	Ministry of Education	6,143,015.00	-	6,143,015.00	18,485,140.00	(12,342,125.00)		
5	Ministry of Environment Science, Technology and Innovation	3,506,664.00	-	3,506,664.00	5,450,165.00	(1,943,501.00)		
6	Ministry of Gender, Children and Social Protection	-	-	-	15,620,855.00	(15,620,855.00)		
7	Ministry of Health	9,425,696.00	-	9,425,696.00	11,597,844.00	(2,172,148.00)		
8	Ministry of Railways Development	-	-	-	54,000.00	(54,000.00)		
9	Ministry of Regional Re-organization	-	-	-	3,466.00	(3,466.00)		
10	Ministry of Roads and Highways	99,441.00	-	99,441.00	265,199.00	(165,758.00)		
11	Ministry of Sanitation and Water Resources	11,500.00	-	11,500.00	936,939.00	(925,439.00)		
12	Ministry of Tourism, Culture and Creative Arts	-	-	-	265,660.00	(265,660.00)		
13	Ministry of Trade and Industry	793,085.00	-	793,085.00	1,821,642.00	(1,028,557.00)		
14	Ministry of Transport	-	-	-	1,014,869.00	(1,014,869.00)		
15	National Health Insurance Authority	-	-	-	717,417.00	(717,417.00)		
16	National Media Commission	20,000.00	-	20,000.00	169,500.00	(149,500.00)		
17	Office of the Attorney General and Ministry of Justice	404,455.00	-	404,455.00	473,521.00	(69,066.00)		

18	Office of the Head of Civil Service	65,000.00	-	65,000.00	105,541.00	(40,541.00)
	SUB TOTAL	21,636,106.00	-	21,636,106.00	108,072,642.00	(86,436,536.00)
	SUBSIDY BY MDA					
S/N	Appropriation	Supplementary	Revised	Actual	Variance	
	Budget	Budget	Budget	Budget	Total	
	GH¢	GH¢	GH¢	GH¢	GH¢	
1	Ministry of Food and Agriculture	378,270,994.00	-	378,270,994.00	403,480,982.00	(25,209,988.00)
2	Ministry of Gender, Children and Social Protection	5,226,927.00	-	5,226,927.00	126,537,132.00	(121,310,205.00)
	SUB TOTAL	383,497,921.00	-	383,497,921.00	530,018,114.00	(146,520,193.00)
	COMPENSATION OF EMPLOYEES – MMDAs					
	Appropriation	Supplementary	Revised	Actual	Variance	
	Budget	Budget	Budget	Budget	Total	
	GH¢	GH¢	GH¢	GH¢	GH¢	
S/N	MMDAs					
1	Abuakwa North Municipal Assembly	2,861,425.00	348,064.00	3,209,489.00	3,336,893.00	(127,404.00)
2	Abuakwa South Municipal Assembly	2,200,674.00	76,000.00	2,276,674.00	3,823,619.00	(1,546,945.00)
3	Abura / Asebu / Kwamankese District Assembly	2,523,856.00	30,000.00	2,553,856.00	2,633,631.00	(79,775.00)
4	Accra Metropolitan Assembly	13,675,518.00	-	13,675,518.00	21,056,691.00	(7,381,173.00)
5	Adaklu District Assembly	1,468,233.00	10,000.00	1,478,233.00	2,429,419.00	(951,186.00)
6	Adansi Asokwa District Assembly	1,651,953.00	20,000.00	1,671,953.00	1,897,383.00	(225,430.00)
7	Adansi North District Assembly	1,662,453.00	-	1,662,453.00	2,365,193.00	(702,740.00)

8	Adansi South District Assembly	2,033,275.00	-	2,033,275.00	2,757,126.00	(723,851.00)	
9	Adenta Municipal Assembly	6,152,965.00	309,371.00	6,462,336.00	6,622,216.00	(159,880.00)	
10	Afadzato South District Assembly	1,525,661.00	44,000.00	1,569,661.00	2,547,042.00	(977,381.00)	
11	Afigya Kwabre South District Assembly	3,305,794.00	36,752.00	3,342,546.00	3,793,557.00	(451,011.00)	
12	Agona East District Assembly	1,980,117.00	20,000.00	2,000,117.00	2,531,421.00	(531,304.00)	
13	Agona West Municipal Assembly	3,952,566.00	65,000.00	4,017,566.00	4,719,261.00	(701,695.00)	
14	Agortime Ziope District Assembly	1,760,006.00	42,400.00	1,802,406.00	2,471,233.00	(668,827.00)	
15	Ahafo Ano North Municipal Assembly	2,235,426.00	-	2,235,426.00	2,496,619.00	(261,193.00)	
16	Ahafo Ano South West District Assembly	2,194,324.00	6,000.00	2,200,324.00	5,031,952.00	(2,831,628.00)	
17	Ahanta West Municipal Assembly	3,215,473.00	-	3,215,473.00	4,004,759.00	(789,286.00)	
18	Ajumako/Enyan/Esiam District Assembly	2,766,155.00	12,000.00	2,778,155.00	3,320,575.00	(542,420.00)	
19	Akatsi North District Assembly	1,221,656.00	12,000.00	1,233,656.00	2,284,648.00	(1,050,992.00)	
20	Akatsi South District Assembly	1,875,150.00	53,961.00	1,929,111.00	2,326,035.00	(396,924.00)	
21	Akrofuom District Assembly	1,311,707.00	4,000.00	1,315,707.00	1,814,013.00	(498,306.00)	
22	Akuapem South District Assembly	2,890,777.00	156,000.00	3,046,777.00	4,021,312.00	(974,535.00)	
23	Akuapim North Municipal Assembly	2,925,932.00	1,359,170.00	4,285,102.00	2,742,660.00	1,542,442.00	
24	Akyemansa District Assembly	2,348,244.00	-	2,348,244.00	2,715,162.00	(366,918.00)	
25	Amanzie Central District Assembly	2,310,186.00	5,000.00	2,315,186.00	2,633,909.00	(318,723.00)	
26	Amanzie South District Assembly	1,382,656.00	677,577.00	2,060,233.00	1,974,742.00	85,491.00	
27	Amanzie West District Assembly	1,742,903.00	950,286.00	2,693,189.00	2,690,785.00	2,404.00	
28	Amenfi Central District Assembly	1,087,062.00	-	1,087,062.00	1,743,905.00	(656,843.00)	
29	Aowin Municipal Assembly	2,068,951.00	40,000.00	2,108,951.00	2,843,677.00	(734,726.00)	

30	Asante Akim Central Municipal Assembly	3,278,777.00	-	3,278,777.00	3,721,056.00	(442,279.00)	
31	Asante Akim North District Assembly	2,177,448.00	-	2,177,448.00	2,530,788.00	(353,340.00)	
32	Asante Akim South Municipal Assembly	2,849,993.00	8,000.00	2,857,993.00	3,111,364.00	(253,371.00)	
33	Asene-Manso-Akroso District Assembly	1,415,114.00	-	1,415,114.00	1,721,998.00	(306,884.00)	
34	Asikuma-Odoben-Brakwa-Breman District Assembly	2,260,678.00	63,605.00	2,324,283.00	2,935,250.00	(610,967.00)	
35	Asokwa Municipal Assembly	2,908,751.00	-	2,908,751.00	4,421,713.00	(1,512,962.00)	
36	Assin Fosu Municipal Assembly	2,775,942.00	67,347.00	2,843,289.00	3,692,446.00	(849,157.00)	
37	Assin North District Assembly	1,355,271.00	16,327.00	1,371,598.00	1,871,838.00	(500,240.00)	
38	Assin South District Assembly	1,967,459.00	45,000.00	2,012,459.00	2,743,391.00	(730,932.00)	
39	Asunafo North Municipal Assembly	4,390,508.00	39,470.00	4,429,978.00	5,489,790.00	(1,059,812.00)	
40	Asunafo South District Assembly	2,452,667.00	-	2,452,667.00	3,207,872.00	(755,205.00)	
41	Asuogyaman District Assembly	2,437,358.00	-	2,437,358.00	3,687,965.00	(1,250,607.00)	
42	Asutifi North District Assembly	3,321,601.00	-	3,321,601.00	3,805,211.00	(483,610.00)	
43	Asutifi South District Assembly	2,541,346.00	663,972.00	3,205,318.00	3,209,192.00	(3,874.00)	
44	Atebubu Amanatin Municipal Assembly	2,879,776.00	-	2,879,776.00	3,262,289.00	(382,513.00)	
45	Atiwa East District Assembly	1,937,521.00	-	1,937,521.00	1,723,760.00	213,761.00	
46	Atiwa West District Assembly	1,837,659.00	-	1,837,659.00	2,552,208.00	(714,549.00)	
47	Atwima Kwanwoma District Assembly	2,864,824.00	11,821.00	2,876,645.00	3,120,722.00	(244,077.00)	
48	Atwima Mponua District Assembly	109,611.00	-	109,611.00	4,717,593.00	(4,607,982.00)	

49	Atwima Nwabiagya Municipal Assembly	3,484,725.00	10,000.00	3,494,725.00	3,863,294.00	(368,569.00)	
50	Atwima Nwabiagya North District Assembly	1,836,747.00	1,050.00	1,837,797.00	2,452,231.00	(614,434.00)	
51	Awutu Senya District Assembly	3,229,441.00	-	3,229,441.00	3,408,801.00	(179,360.00)	
52	Awutu Senya East Municipal Assembly	4,278,861.00	-	4,278,861.00	5,324,905.00	(1,046,044.00)	
53	Ayawaso North Municipal Assembly	1,992,774.00	-	1,992,774.00	2,699,697.00	(706,923.00)	
54	Ayensuano District Assembly	2,353,874.00	-	2,353,874.00	4,392,015.00	(2,038,141.00)	
55	Banda District Assembly	1,674,130.00	30,000.00	1,704,130.00	2,199,961.00	(495,831.00)	
56	Bawku Municipal Assembly	3,004,199.00	-	3,004,199.00	4,061,718.00	(1,057,519.00)	
57	Bawku West District Assembly	2,195,320.00	-	2,195,320.00	3,345,547.00	(1,150,227.00)	
58	Bekwai Municipal Assembly	3,392,403.00	75,000.00	3,467,403.00	3,493,221.00	(25,818.00)	
59	Berekum West District Assembly	1,794,386.00	22,000.00	1,816,386.00	2,855,909.00	(1,039,523.00)	
60	Bia East District Assembly	1,612,426.00	195,000.00	1,807,426.00	1,994,113.00	(186,687.00)	
61	Biakoye District Assembly	1,909,382.00	-	1,909,382.00	2,259,207.00	(349,825.00)	
62	Bibiani/Anhwiaso/Bekwai Municipal Assembly	3,404,063.00	-	3,404,063.00	4,004,072.00	(600,009.00)	
63	Binduri District Assembly	1,762,258.00	-	1,762,258.00	2,268,322.00	(506,064.00)	
64	Birim North District Assembly	2,850,870.00	412,796.00	3,263,666.00	3,361,487.00	(97,821.00)	
65	Birim South District Assembly	1,348,081.00	-	1,348,081.00	3,101,256.00	(1,753,175.00)	
66	Birim Central Municipal Assembly	4,050,742.00	50,000.00	4,100,742.00	4,689,905.00	(589,163.00)	
67	Bodi District Assembly	1,317,797.00	-	1,317,797.00	2,282,619.00	(964,822.00)	
68	Bole District Assembly	2,252,911.00	50,000.00	2,302,911.00	3,076,915.00	(774,004.00)	
69	Bolgatanga East District Assembly	1,976,591.00	-	1,976,591.00	2,198,210.00	(221,619.00)	
70	Bolgatanga Municipal Assembly	4,451,677.00	-	4,451,677.00	8,461,584.00	(4,009,907.00)	
71	Bongo District Assembly	2,612,553.00	-	2,612,553.00	3,396,927.00	(784,374.00)	

72	Bosome Freho District Assembly	1,630,501.00	-	1,630,501.00	2,011,396.00	(380,895.00)		
73	Bosomtwe District Assembly	3,493,104.00	30,000.00	3,523,104.00	3,370,363.00	152,741.00		
74	Builsa North District Assembly	2,274,047.00	-	2,274,047.00	4,382,195.00	(2,108,148.00)		
75	Builsa South District Assembly	1,474,909.00	-	1,474,909.00	2,169,819.00	(694,910.00)		
76	Bunkpurugu Nakpanduri District Assembly	1,373,748.00	5,668.00	1,379,416.00	2,633,145.00	(1,253,729.00)		
77	Cape Coast Metropolitan Assembly	5,707,672.00	202,621.00	5,910,293.00	10,039,502.00	(4,129,209.00)		
78	Central Gonja District Assembly	2,649,559.00	-	2,649,559.00	3,170,835.00	(521,276.00)		
79	Central Tongu District Assembly	1,833,923.00	25,000.00	1,858,923.00	2,039,088.00	(180,165.00)		
80	Chereponi District Assembly	1,307,734.00	24,000.00	1,331,734.00	2,135,514.00	(803,780.00)		
81	Dafiama Bussie Issa District Assembly	1,197,508.00	6,000.00	1,203,508.00	1,852,865.00	(649,357.00)		
82	Denkyembaour District Assembly	1,836,847.00	6,000.00	1,842,847.00	2,617,051.00	(774,204.00)		
83	Dormaa Central Municipal	3,833,004.00	-	3,833,004.00	3,968,857.00	(135,853.00)		
84	Dormaa East District Assembly	2,746,330.00	58,864.00	2,805,194.00	2,975,291.00	(170,097.00)		
85	Dormaa West District Assembly	1,647,786.00	-	1,647,786.00	2,384,860.00	(737,074.00)		
86	East Gonja Municipal Assembly	2,328,076.00	-	2,328,076.00	4,334,932.00	(2,006,856.00)		
87	East Mamprusi Municipal Assembly	2,585,374.00	10,000.00	2,595,374.00	4,251,152.00	(1,655,778.00)		
88	Effia Kwesimintsim Municipal Assembly	3,562,702.00	-	3,562,702.00	3,769,513.00	(206,811.00)		
89	Effutu Municipal Assembly	3,837,416.00	95,000.00	3,932,416.00	4,705,874.00	(773,458.00)		
90	Ejisu Municipal Assembly	4,227,757.00	30,000.00	4,257,757.00	4,701,446.00	(443,689.00)		
91	Ejura Sekyredumasi Municipal Assembly	2,735,095.00	50,000.00	2,785,095.00	3,815,709.00	(1,030,614.00)		
92	Ekumfi District Assembly	1,827,203.00	30,000.00	1,857,203.00	2,453,975.00	(596,772.00)		
93	Ellembelle District Assembly	2,353,207.00	-	2,353,207.00	3,156,935.00	(803,728.00)		
94	Fanteakwa North District Assembly	2,616,689.00	534,562.00	3,151,251.00	3,273,285.00	(122,034.00)		

95	Fanteakwa South District Assembly	1,711,020.00	-	1,711,020.00	2,466,396.00	(755,376.00)	
96	Ga Central Municipal Assembly	5,250,000.00	30,000.00	5,280,000.00	3,787,040.00	1,492,960.00	
97	Ga West Municipal Assembly	5,643,031.00	40,000.00	5,683,031.00	6,006,414.00	(323,383.00)	
98	Garu District Assembly	1,853,505.00	-	1,853,505.00	2,494,917.00	(641,412.00)	
99	Gomoa Central District Assembly	1,965,154.00	22,703.00	1,987,857.00	2,766,047.00	(778,190.00)	
100	Gushiegu Municipal Assembly	1,850,644.00	8,000.00	1,858,644.00	2,618,743.00	(760,099.00)	
101	Ho Municipal Assembly	4,259,541.00	200,000.00	4,459,541.00	8,014,356.00	(3,554,815.00)	
102	Ho West District Assembly	1,767,793.00	-	1,767,793.00	3,558,366.00	(1,790,573.00)	
103	Hohoe Municipal Assembly	3,300,925.00	36,000.00	3,336,925.00	3,760,262.00	(423,337.00)	
104	Jaman North District Assembly	2,579,152.00	-	2,579,152.00	3,134,303.00	(555,151.00)	
105	Jaman South Municipal Assembly	3,284,938.00	80,000.00	3,364,938.00	3,688,619.00	(323,681.00)	
106	Jasikan District Assembly	1,988,505.00	-	1,988,505.00	2,522,347.00	(533,842.00)	
107	Jirapa Municipal Assembly	2,021,763.00	60,000.00	2,081,763.00	2,259,928.00	(178,165.00)	
108	Jomoro Municipal Assembly	1,872,669.00	10,000.00	1,882,669.00	2,176,184.00	(293,515.00)	
109	Juaboso District Assembly	1,988,023.00	40,000.00	2,028,023.00	2,860,489.00	(832,466.00)	
110	Kajebi District Assembly	1,598,377.00	-	1,598,377.00	2,188,482.00	(590,105.00)	
111	Karaga District Assembly	1,761,525.00	16,800.00	1,778,325.00	2,621,388.00	(843,063.00)	
112	Kassena Nankana East Municipal Assembly	3,552,752.00	-	3,552,752.00	3,946,960.00	(394,208.00)	
113	Kassena Nankana West District Assembly	2,161,682.00	-	2,161,682.00	2,534,044.00	(372,362.00)	
114	Keta Municipal Assembly	2,032,707.00	25,000.00	2,057,707.00	3,431,896.00	(1,374,189.00)	
115	Ketu North Municipal Assembly	1,933,758.00	-	1,933,758.00	3,111,949.00	(1,178,191.00)	
116	Ketu South Municipal Assembly	2,315,614.00	-	2,315,614.00	3,223,533.00	(907,919.00)	
117	Kintampo North Municipal Assembly	4,307,421.00	30,000.00	4,337,421.00	4,057,780.00	279,641.00	
118	Komenda-Edina-Eguafo-Abirim Municipal Assembly	3,243,194.00	60,000.00	3,303,194.00	4,036,412.00	(733,218.00)	

119	Kpandai District Assembly	1,795,346.00	-	1,795,346.00	2,312,631.00	(517,285.00)		
120	Krachi East Municipal Assembly	2,390,784.00	-	2,390,784.00	2,852,313.00	(461,529.00)		
121	Krachi Nchumuru District Assembly	541,450.00	-	541,450.00	1,851,960.00	(1,310,510.00)		
122	Krachi West District Assembly	1,561,871.00	137,000.00	1,698,871.00	2,321,512.00	(622,641.00)		
123	Krowor Municipal Assembly	2,515,843.00	215,140.00	2,730,983.00	3,289,216.00	(558,233.00)		
124	Kumasi Metropolitan Assembly	17,514,950.00	259,000.00	17,773,950.00	19,651,073.00	(1,877,123.00)		
125	Kumbungu District Assembly	3,182,625.00	-	3,182,625.00	4,133,049.00	(950,424.00)		
126	Kwabre East Municipal Assembly	3,504,044.00	-	3,504,044.00	3,955,106.00	(451,062.00)		
127	Kwadaso Municipal Assembly	2,907,902.00	-	2,907,902.00	3,497,481.00	(589,579.00)		
128	Kwaebirem Municipal Assembly	2,711,951.00	115,596.00	2,827,547.00	3,363,525.00	(535,978.00)		
129	Kwahu Afram Plains North District Assembly	2,601,219.00	20,000.00	2,621,219.00	2,948,656.00	(327,437.00)		
130	Kwahu Afram Plains South District Assembly	2,255,190.00	-	2,255,190.00	2,285,163.00	(29,973.00)		
131	Kwahu East District Assembly	1,991,784.00	-	1,991,784.00	2,307,699.00	(315,915.00)		
132	Kwahu South District Assembly	2,855,513.00	83,105.00	2,938,618.00	3,115,632.00	(177,014.00)		
133	Kwahu West Municipal Assembly	3,849,604.00	-	3,849,604.00	4,439,355.00	(589,751.00)		
134	Lambusie Karni District Assembly	1,054,322.00	-	1,054,322.00	1,479,208.00	(424,886.00)		
135	Lower Manya Krobo Municipal Assembly	3,460,436.00	-	3,460,436.00	3,935,856.00	(475,420.00)		
136	Mampong Municipal Assembly	3,823,481.00	75,000.00	3,898,481.00	4,313,718.00	(415,237.00)		
137	Mamprugu Moagduri District Assembly	1,553,696.00	-	1,553,696.00	1,887,056.00	(333,360.00)		
138	Mfantseman Municipal Assembly	2,861,958.00	100,000.00	2,961,958.00	3,473,330.00	(511,372.00)		
139	Mion District Assembly	2,560,209.00	-	2,560,209.00	3,499,661.00	(939,452.00)		
140	Mpohor District Assembly	1,505,899.00	-	1,505,899.00	2,003,160.00	(497,261.00)		
141	Nabdam District Assembly	1,115,638.00	-	1,115,638.00	2,288,240.00	(1,172,602.00)		

142	Nadowli Kaleo District Assembly	1,928,049.00	-	1,928,049.00	2,426,897.00	(498,848.00)		
143	Nandom District Assembly	1,382,794.00	-	1,382,794.00	1,838,356.00	(455,562.00)		
144	Nantom District Assembly	2,054,580.00	-	2,054,580.00	2,737,152.00	(682,572.00)		
145	Nanumba North Municipal Assembly	2,165,911.00	26,254.00	2,192,165.00	3,275,989.00	(1,083,824.00)		
146	Nanumba South District Assembly	1,745,838.00	22,000.00	1,767,838.00	2,032,473.00	(264,635.00)		
147	New Juaben South Municipal Assembly	5,727,233.00	70,000.00	5,797,233.00	10,055,610.00	(4,258,377.00)		
148	Nkoranza North District Assembly	2,222,605.00	-	2,222,605.00	3,165,058.00	(942,453.00)		
149	Nkoranza South Municipal Assembly	4,584,899.00	13,001.00	4,597,900.00	4,701,550.00	(103,650.00)		
150	Nkwanta North District Assembly	1,374,753.00	15,000.00	1,389,753.00	2,098,801.00	(709,048.00)		
151	North Dayi District Assembly	1,486,000.00	-	1,486,000.00	2,073,163.00	(587,163.00)		
152	North Gonja District Assembly	1,153,382.00	-	1,153,382.00	4,157,981.00	(3,004,599.00)		
153	North Tongu District Assembly	1,714,232.00	75,500.00	1,789,732.00	2,496,300.00	(706,568.00)		
154	Nsawam Adoagyiri Municipal Assembly	4,331,101.00	107,396.00	4,438,497.00	4,982,978.00	(544,481.00)		
155	Nzema East Municipal Assembly	2,038,684.00	-	2,038,684.00	3,058,018.00	(1,019,334.00)		
156	Offinso North District Assembly	1,792,963.00	-	1,792,963.00	2,784,225.00	(991,262.00)		
157	Oforikrom Municipal Assembly	2,835,129.00	-	2,835,129.00	3,199,664.00	(364,535.00)		
158	Okaikwei North Municipal Assembly	2,468,032.00	220,000.00	2,688,032.00	3,250,942.00	(562,910.00)		
159	Okere District Assembly	1,597,710.00	24,520.00	1,622,230.00	2,237,913.00	(615,683.00)		
160	Old Tafo Municipal Assembly	2,381,695.00	8,000.00	2,389,695.00	2,470,457.00	(80,762.00)		
161	Prestea-Huni Valley Municipal Assembly	2,708,218.00	-	2,708,218.00	3,473,019.00	(764,801.00)		
162	Pru East District Assembly	2,084,537.00	-	2,084,537.00	2,354,252.00	(269,715.00)		
163	Pru West District Assembly	1,510,405.00	271,835.00	1,782,240.00	2,793,625.00	(1,011,385.00)		
164	Pusiga District Assembly	1,524,457.00	-	1,524,457.00	2,358,661.00	(834,204.00)		

165	Saboba District Assembly	1,484,145.00	-	1,484,145.00	1,856,983.00	(372,838.00)		
166	Sagnerigu Municipal Assembly	4,004,898.00	-	4,004,898.00	5,482,833.00	(1,477,935.00)		
167	Savelugu Municipal Assembly	4,006,623.00	23,000.00	4,029,623.00	4,104,318.00	(74,695.00)		
168	Sawla/Tuna/Kalba District Assembly	2,161,557.00	-	2,161,557.00	3,081,454.00	(919,897.00)		
169	Sefwi Akontombra District Assembly	1,601,479.00	81,000.00	1,682,479.00	1,796,879.00	(114,400.00)		
170	Sefwi Wiawso Municipal Assembly	2,861,689.00	-	2,861,689.00	3,992,913.00	(1,131,224.00)		
171	Sekondi Takoradi Metropolitan Assembly	12,363,486.00	382,880.00	12,746,366.00	17,652,667.00	(4,906,301.00)		
172	Sekyere Afram Plains District Assembly	1,311,794.00	-	1,311,794.00	1,652,412.00	(340,618.00)		
173	Sekyere Central District Assembly	2,292,328.00	-	2,292,328.00	2,871,140.00	(578,812.00)		
174	Sekyere East District Assembly	2,808,021.00	1,141,743.00	3,949,764.00	3,360,409.00	589,355.00		
175	Sekyere Kumawu District Assembly	1,850,286.00	1,000,000.00	2,850,286.00	2,719,307.00	130,979.00		
176	Sekyere South District Assembly	3,540,645.00	-	3,540,645.00	3,904,321.00	(363,676.00)		
177	Sene East District Assembly	1,556,605.00	-	1,556,605.00	2,551,888.00	(995,283.00)		
178	Sene West District Assembly	3,001,014.00	-	3,001,014.00	3,304,977.00	(303,963.00)		
179	Shai-Osudoku District Assembly	3,836,789.00	25,619.00	3,862,408.00	4,269,389.00	(406,981.00)		
180	Sissala East Municipal Assembly	2,143,049.00	-	2,143,049.00	2,842,363.00	(699,314.00)		
181	Sissala West District Assembly	1,412,519.00	-	1,412,519.00	2,044,842.00	(632,323.00)		
182	South Dayi District Assembly	1,975,908.00	36,000.00	2,011,908.00	2,596,084.00	(584,176.00)		
183	South Tongu District Assembly	2,256,415.00	176,727.00	2,433,142.00	3,351,975.00	(918,833.00)		
184	Suaman District Assembly	1,389,236.00	950,208.00	2,339,444.00	2,503,820.00	(164,376.00)		
185	Sunyani Municipal Assembly	7,479,185.00	-	7,479,185.00	12,514,720.00	(5,035,535.00)		
186	Sunyani West District Assembly	4,940,856.00	85,000.00	5,025,856.00	5,248,233.00	(222,377.00)		
187	Tain District Assembly	2,420,365.00	-	2,420,365.00	3,206,683.00	(786,318.00)		

188	Talensi District Assembly	1,858,553.00	-	1,858,553.00	4,039,875.00	(2,181,322.00)		
189	Tamale Metropolitan Assembly	11,863,488.00	44,903.00	11,908,391.00	13,656,698.00	(1,748,307.00)		
190	Tano North Municipal Assembly	3,751,983.00	2,994.00	3,754,977.00	4,703,718.00	(948,741.00)		
191	Tano South Municipal Assembly	3,465,934.00	-	3,465,934.00	4,077,741.00	(611,807.00)		
192	Tarkwa Nsuaem Municipal Assembly	4,701,525.00	-	4,701,525.00	5,159,143.00	(457,618.00)		
193	Tatale Sanguli District Assembly	1,561,894.00	-	1,561,894.00	1,877,986.00	(316,092.00)		
194	Techiman Municipal Assembly	7,719,202.00	25,000.00	7,744,202.00	8,848,031.00	(1,103,829.00)		
195	Techiman North District Assembly	3,761,523.00	15,883.00	3,777,406.00	4,177,853.00	(400,447.00)		
196	Tema West Municipal Assembly	3,844,400.00	208,200.00	4,052,600.00	4,108,069.00	(55,469.00)		
197	Tempane District Assembly	990,286.00	-	990,286.00	1,429,681.00	(439,395.00)		
198	Tolon District Assembly	3,188,167.00	10,400.00	3,198,567.00	4,033,551.00	(834,984.00)		
199	Twifo Hemang Lower Denkyira District Assembly	1,555,475.00	-	1,555,475.00	2,348,213.00	(792,738.00)		
200	Twifu Ati Morkwa District Assembly	2,419,185.00	-	2,419,185.00	3,256,614.00	(837,429.00)		
201	Upper Denkyira East Municipal Assembly	2,183,932.00	128,000.00	2,311,932.00	3,250,774.00	(938,842.00)		
202	Upper Denkyira West District Assembly	1,757,065.00	-	1,757,065.00	2,111,467.00	(354,402.00)		
203	Upper Manya Krobo District Assembly	1,824,036.00	10,000.00	1,834,036.00	2,503,662.00	(669,626.00)		
204	Upper West Akim District Assembly	2,678,402.00	446,875.00	3,125,277.00	3,897,494.00	(772,217.00)		
205	Wa East District Assembly	819,851.00	53,000.00	872,851.00	1,875,241.00	(1,002,390.00)		
206	Wa Municipal Assembly	4,901,488.00	-	4,901,488.00	7,789,723.00	(2,888,235.00)		
207	Wa West District Assembly	1,626,246.00	-	1,626,246.00	2,477,571.00	(851,325.00)		
208	Wassa Amenfi East Municipal Assembly	2,196,838.00	100,000.00	2,296,838.00	235,747.00	2,061,091.00		

209	Wassa Amenfi West Municipal Assembly	2,229,198.00	-	2,229,198.00	3,801,652.00	(1,572,454.00)	
210	Wassa East District Assembly	1,949,343.00	95,400.00	2,044,743.00	3,985,507.00	(1,940,764.00)	
211	Weija-Gbawe Municipal Assembly	4,267,401.00	139,489.00	4,406,890.00	8,100,886.00	(3,693,996.00)	
212	West Akim Municipal Assembly	3,710,310.00	28,400.00	3,738,710.00	4,346,092.00	(607,382.00)	
213	West Gonja District Assembly	2,386,968.00	-	2,386,968.00	3,349,013.00	(962,045.00)	
214	West Mamprusi Municipal Assembly	2,781,685.00	2,360.00	2,784,045.00	3,726,772.00	(942,727.00)	
215	Yendi Municipal Assembly	2,476,407.00	-	2,476,407.00	4,107,955.00	(1,631,548.00)	
216	Yilo Krobo Municipal Assembly	3,292,297.00	-	3,292,297.00	7,353,517.00	(4,061,220.00)	
217	Yunyoo Nasuan District Assembly	896,106.00	-	896,106.00	1,450,185.00	(554,079.00)	
218	Zabzugu District Assembly	1,661,151.00	-	1,661,151.00	2,154,879.00	(493,728.00)	
	SUB TOTAL	596,151,650.00	14,876,615.00	611,028,265.00	792,201,861.00	(181,173,596.00)	
	GOODS AND SERVICES- MMDAs						
S/N		Appropriation	Supplementary	Revised	Actual	Variance	
		Budget	Budget	Budget	Budget	Total	
	MMDA	GH¢	GH¢	GH¢	GH¢	GH¢	
1	Akatsi North District Assembly	1,245,833.00	-	1,245,833.00	2,270,256.00	(1,024,423.00)	
2	Akroftom District Assembly	2,677,198.00	71,500.00	2,748,698.00	3,748,224.00	(999,526.00)	
3	Amanсие Central District Assembly	2,337,226.00	452,883.00	2,790,109.00	3,753,333.00	(963,224.00)	
4	Amanсие West District Assembly	3,885,632.00	173,153.00	4,058,785.00	6,101,262.00	(2,042,477.00)	
5	Asokwa Municipal Assembly	5,058,562.00	185,000.00	5,243,562.00	6,488,037.00	(1,244,475.00)	
6	Awutu Senya East Municipal Assembly	8,535,218.00	100,000.00	8,635,218.00	12,985,101.00	(4,349,883.00)	
	SUB TOTAL	23,739,669.00	982,536.00	24,722,205.00	35,346,213.00	(10,624,008.00)	

SUMMARY

	Compensation	Goods and Services	Other Expenditure	Social Benefits	Subsidy	Assets	Total
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MDAs	6,832,375,363.00	2,539,756,793.00	515,431,906.00	86,436,536.00	146,520,193.00	196,954,922.00	(10,317,475,713.00)
MMDAs	181,173,596.00	10,624,008.00					(191,797,604.00)
	GRAND TOTAL						(10,509,273,317.00)

PRIOR PERIOD ADJUSTMENTS

Account components	Sector	Balance as at 31/12/2020 GH¢	Prior year adjustment GH¢	Balance as at 01/01/2021 GH¢
Vehicle Advance	MDA	6,415,118	0.43	6,415,118.23
	Decentralised	125,892	247,492.10	373,383.69
Special advance	Decentralised to MDAs	31,074,700	(25,715,345)	5,359,355
	MMDA	2,546,236	(14,022)	2,532,215
Salary Advance	Decentralised to MDAs	2,753,669	725,329	3,478,998
	MMDAs	159,557	(26,519)	133,038
Equity and other Investments	MDAs Investment	162,911,006	289,141,446	452,052,452
	MMDAs Investment	15,583,448	7,915,267	23,498,715
Non-Financial Assets (MDA)	Dwellings	932,171,451	15,382,135.71	947,553,587
	Non-residential buildings	8,252,005,201	(1,342,825,108.73)	6,909,180,092
	Other structures	7,050,795,645	1,540,339.61	7,052,335,984
	Transport equipment	2,337,880,926	275,912,477.12	2,613,793,404
	Other machinery and equipment	4,410,420,482	62,946,592.32	4,473,367,075
	Infrastructure assets	3,413,573,275	(120,761,062.26)	3,292,812,213
	Computer Software	226,592,736	6,578,489.25	233,171,225
	Land	27,185,052,917	(12,901,772,195.25)	14,283,280,722
Non-Financial Assets (MMDA)	Dwellings	77,029,389	1,392,004.82	78,421,394
	Non-residential Buildings	397,336,747	(11,632,811.24)	385,703,936
	Other structures	262,402,227	(1,515,818.64)	260,886,408
	Transport equipment	22,946,530	(729,185.22)	22,217,345

	Other machinery and equipment	64,660,411	7,004,714.22	71,665,126
	Infrastructure assets	137,644,761	(786,732.79)	136,858,028
	Heritage assets	3,954,032	(576,986.29)	3,377,046
	Software	120,187	(12,100)	108,087
	Land	26,153,931	12,547,077.34	38,701,008
State owned enterprises	Dwellings	1,655,045,508.30	1,872,091,657.93	3,527,137,166.23
	Non-residential buildings	1,903,969,723	3,452,222,623.18	5,356,192,345.93
	Other structures	1,799,307,962.54	15,563,074,805.51	17,362,382,768.05
	Transport equipment	319,362,591.29	852,897,121.89	1,172,259,713.18
	Other machinery and equipment	8,258,294,493.07	37,324,074,946.31	45,582,369,439.38
	Infrastructure assets	11,432,662,524.54	14,441,748,663.48	25,874,411,188.02
	Software	17,504,201.01	548,105,180.92	565,609,381.93
	Land	-	4,007,599,998.05	4,007,599,998.05
Work-in-Progress (MDA)	Dwellings	359,132,312.43	4,672,991.46	363,805,303.89
	Non-residential buildings	1,896,549,239.67	233,311,231.06	2,129,860,470.73
	Other structures	4,452,575,697.59	(619,831.84)	4,451,955,865.75
	Infrastructure assets	729,893,064.02	59,719,747.63	789,612,811.65
Work-in-Progress (MMDA)	Non-residential buildings	187,373,144.84	2,833,808.24	190,206,953.08
	Other structures	91,401,021.31	461,060.49	91,862,081.80
	Infrastructure assets	30,611,393.06	3,022,744.90	33,634,137.96
State owned enterprises	Dwellings	407,590,650.16	131,085,089.69	538,675,739.85
	Non-residential buildings	462,824,278.87	923,920,123.03	1,386,744,401.90
	Other structures	-	-	12,746,148.18
	other machinery	-	-	1,167,544,000.00
	Infrastructure assets	5,288,840,271.48	1,028,041,235.09	6,503,955,674.14
	WIP software	-	-	1,217,000.00
Domestic Borrowing	MDA	270,845,766,777.21	193,780,041.30	271,039,546,818.51
External Borrowing	MDA	141,796,830,551	-7,550,457,796	134,246,372,755

APPENDIX 'C'

IMPLEMENTATION STATUS OF THE AUDITOR-GENERAL'S RECOMMENDATIONS ON THE 2020 PUBLIC ACCOUNTS ON WHOLE GOVERNMENT

Para. No.	Audit Findings	Audit Recommendation	Management response	Audit position on CAG responses	Action taken by Management
16	18 MDAs and 215 exceeded their budget by GH¢8,827,394,033	I recommended that CAGD should regularly monitor the actual expenditure of covered entities against their budget to check potential overruns. I also advised that re-allocation of funds from one entity to another should be for functions that have been transferred from the said entity to the other	CAG responded that the budget overruns were as a result of reallocation from the centralised votes to specific government entities within the same appropriation in line with Section 29 of the PFM Act. CAG added that the reallocation was done by the Minister of Finance to enable the covered entities execute specific functions that were not provided for in the original budget. Management further indicated that, notwithstanding the overruns by the affected covered entities, the overall appropriation for 2020 was not exceeded.	The covered entities involved overrun their budgets after the reallocation. I accordingly recommend that Ministry of Finance should provide CAGD with the budget categories of the reallocated funds to enable CAGD monitor the actual expenditure of covered entities to prevent budget overruns.	CAGD had not implemented the recommendation

24	Prior period adjustments without disclosure	I urged CAGD to ensure that prior period adjustments are adequately explained and where possible restate the financial statements.	CAG responded that as part of the expansion of scope of the account, there was the need to make adjustments to opening balances of the new entities that were included in the consolidation. It further indicated that it would liaise with all covered entities to obtain adjustments made after audit and track them in their financial statements for subsequent disclosures.	CAGD had not implemented the recommendation
30	Reliability of figures from the GIFMIS platform. My comparison of the 2020 actual expenditure captured in the 2021 approved budget with the National Accounts showed some disparities in the figures stated in the two separate reports	I recommended to the Controller and Accountant-General to liaise with Ministry of Finance to establish the cause of the differences for the benefit of the users of the Budget and the National Accounts	CAG indicated that the figures stated in the budget were for MDAs only.	CAGD had not implemented the recommendation
41	Inclusion of state-owned enterprises in the consolidated accounts: I could not validate the SOE figures collated by CAG as they were not available in the form required for financial statement audit	I recommended that the Controller and Accountant-General (CAG) develop a roadmap to interface or integrate the financial management systems of the SOEs with GIFMIS; obtain quarterly and annual financial reports from the SOEs with a view of using same for the	CAG stated that preparing accounts to include SOEs was an ongoing process and as part of the roadmap towards the whole government accounts, the CAG in March 2020 wrote a letter to the Auditor General indicating that the	CAGD had not implemented the recommendation

46	Discrepancies in the reported revenue figures. I observed significant differences in the revenue figures reported by CAG compared to the relevant Government Institutions during validation of the National Accounts	consolidation to facilitate validation in subsequent years I recommended to CAG to re-examine the underlying records from which the revenue figures were collated for the purpose of reconciliation. I also advised CAG to establish strong collaboration with the revenue generating agencies and have appropriate mechanism for regular reconciliation to ensure accurate reporting	implementation process would require three years to achieve completeness CAG stated that the tax revenue figures used in the National Accounts were those signed and submitted by Ghana Revenue Authority. The IGF figures were directly from GIFMIS as captured by the IGF institutions and those journalised with the permission of the Principal Spending Officers. The ABFA figure was the Consolidated Fund portion of the petroleum fund	CAGD should reconcile the revenue figures captured by Bank of Ghana from the various collection Banks (Commercial Banks) with those signed and submitted by GRA. The reconciled figures, in my view, should be used for the National Accounts.	CAGD had not implemented the recommendation
52	Non-Existent Investments: Analysis of the equity and other investments portfolio showed that some institutions which do not exist anymore were still disclosed in the financial statements as part of GOG investment	I recommended to the Controller and Accountant-General to take appropriate steps to rid the investment portfolio of non-existent investments to facilitate accurate reporting on GoG investments	CAG stated that in 2019, it wrote off some loans and non-performing investments with the approval of Parliament. It indicated further that it would take the necessary steps in collaboration with the Ministry of Finance to obtain the requisite approval from parliament to enable it write off the non-performing investments	CAGD did not provide actions taken on the recommendation	

ACCOUNTING AND COMPLIANCE ISSUES

Change in scope

65. In line with the PFM Act, 2016 (Act 921) and Regulation 217 of PFM Regulations, 2019 (L.I. 2378) which are part of the legal framework governing public financial management in Ghana, CAG prepared the 2021 Financial Statement on the basis of Whole Government, comprising Consolidated Fund, IGF, Statutory Funds utilised by all MDAs and MMDAs as well as Government interest in 47 State-Owned Enterprises (SOEs).

66. There was, therefore, a change in scope as compared with the 2020 Financial Statement which was also on the basis of National Government. The 2021 Financial statement was presented to disclose all Local Government Account balances separately from the Central Government Accounts balances (General Government) and balances of 47 out of 85 SOEs. This was to make the financial statements more meaningful for decision making. However, due to the absence of audited financial statements from the various SOEs as well as non-integration of their financial management system with GIFMIS, our audit was limited to the General Government activities.

67. To meet the reporting standards and aid analysis, the 2020 comparative statement for the consolidated figures was provided in the financial statements but there was no comparative statement provided in the financial statements of the accounts that were incorporated for the first time.

Use of GIFMIS

68. It was apparent from the review of the Financial Statement that, not all MDAs/MMDAs used the GIFMIS platform in processing all their transactions as required by Regulation 61(1) of the PFM Regulations, 2019 (L.I. 2378). It, therefore, made it difficult for CAGD to prepare the financial statements wholly based on the GIFMIS system as some transactions had to be journalised in the system in order to be reflected in the Whole Government financial statements. This situation resulted in some discrepancies as the

figures reported by CAGD were, in some instances, different from the Figures reported by the MMDAs in their financial statements. In addition to my previous recommendation on this same issue, it is my view that partially compliant MMDAs should be assisted through sustained training to ensure they fully use GIFMIS for all their financial transactions.

Financial analysis (National Government)

69. The total collection of GH¢57,427,095,498 from taxes in 2021 was more than the collections of 2020 by GH¢11,934,404,110 or 26 percent (2020: GH¢45,492,691,388). The Domestic Tax Revenue Division (DTRD) should innovate more in its revenue collection towards meeting the revenue target of the Division.

70. Our examination of these showed the following areas for improvement in achieving fiscal consolidation:

Tax revenue extracts from the Revenue Performance Report

Tax Revenue	Budget (*Revised) (GH¢)	*Actual (GH¢)	Variance (GH¢)	Variance %
Direct Tax	27,730,110,000	27,603,309,699	126,800,302	0.46 (A)
Indirect Tax (CUSTOMS +VAT)				
DTRD (VAT)	14,253,644,484	13,737,262,296	516,382,188	3.62 (A)
CUSTOMS	15,071,810,000	16,086,523,503	(1,014,713,503)	6.73(F)
Indirect Tax (CUSTOMS +VAT)	29,325,454,484	29,823,785,799	(498,331,315)	
Total	57,055,564,484	57,427,095,498	(371,531,013)	0.65 (F)

** Audited GRA Revenue Performance Report, 2021*

Tax Revenue Extracts from the Consolidated Financial Statements

Tax Revenue	Budget *Revised (GH¢)	*Actual (GH¢)	Variance (GH¢)	Variance %
Direct Tax	27,730,110,000	27,709,806,120	20,304,880	0.07 (A)
Indirect Tax (CUSTOMS +VAT)				
DTRD (VAT)	14,253,644,484			
CUSTOMS	15,071,810,000			
Indirect Tax (CUSTOMS +VAT)	29,325,454,484	32,979,232,570	(3,653,778,086)	12.46 (F)
Total	57,055,564,484	60,689,038,690	(3,633,474,206)	6.37 (F)

71. The Appropriation Act provided GH¢129,032,804,201 as total withdrawals from the Public (Consolidated) Funds. The mid-year review maintained the original Central Government appropriation of GH¢110,050,226,597. However, some expenditure items were adjusted as a result of domestic developments on the fiscal front namely: the revision of overall GDP, 4.0 percent increase in public sector base pay and revision of interest payments.

72. The actual expenditure (Central Government) of GH¢112,915,651,945 was three percent higher when compared to the revised and adjusted budget of GH¢110,050,226,599. The key elements of expenditure that occasioned the variance were mainly from goods and services, other expenditure, and Government subsidy. Details are shown in the table below:

Expenditure Extracts from the Consolidated Financial Statements

Expenditure	Budget Revised (GH¢)	Actual Actual (GH¢)	Variance	
			Amount (GH¢)	%
Government Subsidy	247,678,856	1,379,114,902	(1,131,526,046)	457 (A)
Other Expenditure	6,791,896,740	3,542,148,683	3,156,482,903	48 (F)
Social Benefit	165,084,002	126,416,716	31,186,762	23 (F)
Compensation	31,490,824,819	35,861,946,597	(4,462,639,924)	14 (A)
Goods and Services	8,523,193,118	13,748,647,575	(5,225,454,457)	61(A)
Interest Payments	32,528,021,071	33,995,737,787	(1,467,716,716)	5 (A)
Grant to other Government Unit	18,081,390,564	18,081,390,564	-	
Sub-Total	97,828,089,170	106,735,402,824	(8,907,313,654)	9 (A)
Capital Expenditure	12,222,137,429	6,180,249,121	6,043,148,523	49 (F)
Total Expenditure	110,050,226,599	112,915,651,945	(2,865,425,346)	3 (A)

AUDIT OPINION

The opinion of the Auditor-General on the 2021 Public Fund Financial Statements

73. We have audited the Statement of Financial Assets and Liabilities of the Consolidated Financial Statements as at 31 December 2021 and the Summary Statement of Receipts and Payments from the Public Fund, Statement of Revenue and Expenditure, Cashflow Statement and the accompanying Notes for the year then ended shown on pages 26 to 31 of the financial statements of the Public Accounts.

74. These statements have been prepared under the historical cost convention based on the accounting policies set out on pages 33 to 57 of the Financial Statements of the Public Accounts.

Responsibility of the Controller and Accountant-General

75. Section 81(1) of the PFM Act, 2016 (Act 921) requires the Controller and Accountant-General to, within three months after the end of each financial year, prepare and submit the following consolidated accounts to the Minister and the Auditor-General:

- (a) the consolidated annual accounts of Government including the accounts specified in the Schedule;
- (b) the accounts of the Contingency Fund; and
- (c) the accounts of the Petroleum Funds.

Responsibility of the Auditor-General

76. Article 187(5) of the 1992 Constitution, Section 80(4) of the PFM Act, 2016 and Section 11 of the Audit Service Act 2000, (Act 584) requires, the Auditor-General to audit and report on the public accounts of Ghana. It is therefore my responsibility as the Auditor-General to express an independent opinion on the Financial Statements of the Public Accounts of Ghana.

77. We carried out the audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs), which require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. Our audit procedures include examining on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements, and the evaluation of the accounting policies.

78. These procedures have been undertaken to express an opinion as to whether, in all material respect, the financial statements have been fairly stated in accordance with the stated accounting policies in Note 1 and the PFM Act, 2016 (Act 921) so as to present a view consistent with our understanding of the financial performance of the Government of Ghana for the year ended 31 December 2021.

79. We also report whether in all material respects the income and expenditure have been applied for the purposes intended by Parliament and whether the financial transactions conform to the authorities which govern them. Additionally, we report if the CAG has not maintained proper accounting records or if we have not received all the information and explanations required for the audit.

The basis for ‘except for’ opinion:

80. We took into consideration the anomalies below among others found during our review of the Public Accounts in arriving at the audit opinion:

- (a) Discrepancies in MDAs and MMDAs (Revenue and Liabilities) amounts reported in their respective financial statements against Public Accounts Financial statements
- (b) Differences in comparable balances from 2020
- (c) Unexplained prior year adjustments

Opinion

81. In my opinion, except for the above reservations, the accounts present fairly, in all material respects, the financial position of GoG as at 31 December 2021; and that the results of its operations for the year then ended were in accordance with the stated accounting policies of GoG.

Acknowledgement

82. I acknowledged the cooperation and assistance provided to the Audit Service by MoF, CAGD, and Heads of MDAs during the audit.

ANNUAL REPORT 2021



ANNUAL REPORT OF THE CONTROLLER AND ACCOUNTANT- GENERAL
AND WHOLE - OF - GOVERNMENT FINANCIAL
STATEMENTS FOR THE REPUBLIC OF GHANA FOR THE YEAR
ENDED 31ST DECEMBER, 2021



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
BOST	Bulk Oil Storage and Transport Company Limited
BPA	Bui Power Authority
CPC	Cocoa Processing Company
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
CBG	Consolidated Bank Ghana Limited
DIC	Diverstiture Implementation Committee
DMD	Debts Management Division
DVLA	Driver and Vehicle Licensing Authority
ECG	Electricity Company of Ghana
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
GCB	GCB Bank
GCGL	Graphic Communications Group Limited
GCNet	Ghana Community Network
GCX	Ghana Commodity Exchange
GES	Ghana Education Service
GIIF	Ghana Infrastructure Investment Fund
GREL	Ghana Rubber Estates Limited
GFS	Government Finance Statistics
GHS	Ghana Health Service
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GOIL	Ghana Oil Company Limited
GPCL	Ghana Post Company Limited
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
ISTC	Intercity STC Company
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

ACRONYMS

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
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
MMT	Metro Mass Transport Company
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

ACRONYMS

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
TSY	PSC Tema Shipyard
SIC	SIC Company Limited
SIC (LIFE)	SIC Life Company
SIP	Social Intervention Programme
SIF	Social Investment Fund
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
VCT	Venture Capital Trust Fund

REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE FINANCIAL STATEMENTS OF WHOLE GOVERNMENT OPERATIONS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED 31ST DECEMBER 2021

1 INTRODUCTION

The Controller and Accountant-General as the Chief Accounting Officer and the Chief Advisor to the Minister for Finance and Government in matters relating to accountancy, 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 are part of the legal framework governing public financial management in Ghana, the Controller and Accountant-General is required to prepare the Consolidated Annual Accounts of Government on Public Funds utilized at Covered Entities and submit to the Auditor-General and the Minister for 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

Article 175 and 176 of the 1992 Constitution and the PFM Act 2016, defines public funds of Ghana as:

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

1.2 Frameworks for 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 account codes 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 International Public Sector Accounting Standards (IPSAS), International Monetary Fund's (IMF) Government Finance Statistics (GFS) 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 developed by the IMF to provide standards for the presentation of fiscal and accounting statistics with the aim of improving transparency in public sector financial reporting. Ghana adopted the GFSM and is currently using the 2014 version.

1.2.3 Classification of Functions of Government (COFOG)

COFOG is a classification developed by the United Nations Statistics Division for use in determining the structure of government 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

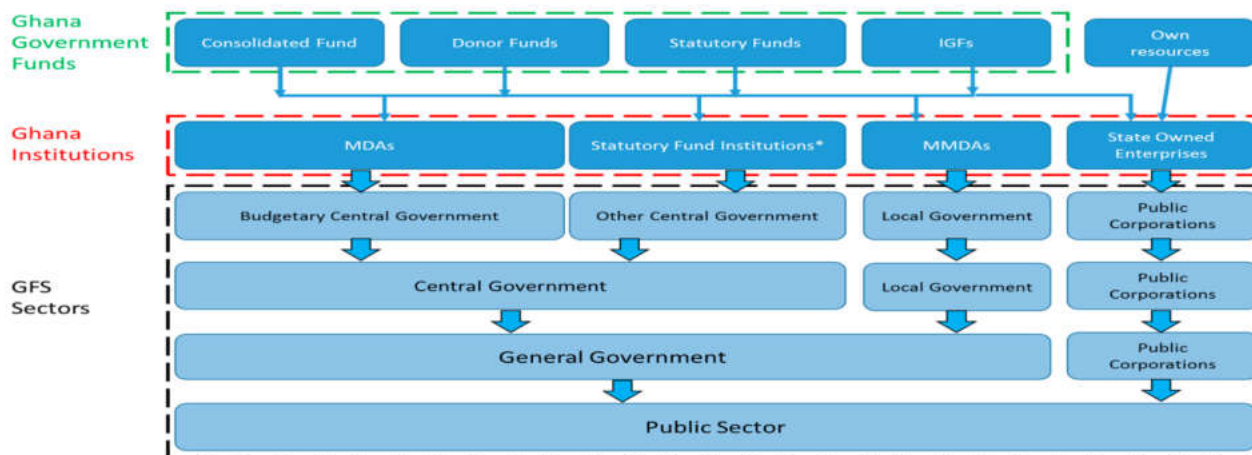
1.3.1 Public Sector of Ghana

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).

The structure of Government in Ghana, and its relationship to Standard Statistical Classifications is shown in Figure 1 below:

Figure 1



Source: IMF Mission team, based on GFS Manual 2014.

1.3.2 Phased Approach to Whole-of-Government Reporting

A phased approach has been adopted in implementing the requirements of the PFM Act 2016 for annual financial reporting for the Public Sector

Regulation 214 (2) states “The Controller and Accountant-General shall, by 31st December, 2020, put in place systems to produce financial statements to cover all public funds”. In line with the above provision, the CAG produced the National Accounts on all public funds for the first time in the history of the country in 2020. In deepening this course, the 2021 Annual National Accounts on Public Funds have also been prepared for Whole-of-Government comprising the Consolidated Fund, Internally Generated Funds, Statutory Funds and Donor Funds utilised by Ministries, Departments and Agencies (MDAs), Statutory Fund Institutions, Metropolitan, Municipal and District Assemblies (MMDAs) and State-Owned Enterprises (SOEs) for the 2021 financial year.

1.3.3 Budgets

The accounts were based on the Appropriation Act 2021 (Act 1069) 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 and budgets of SOEs as approved by their Governing Boards.

1.3.4 Data Validation

The CAGD worked with the Covered Entities at the three levels of Government, Central Government, Local Government and Government Business Entities/ SOE sectors to validate their 2021 financial data on the GIFMIS for inclusion in the Consolidated Annual National Accounts, covering Compensation of Employees, Use of Goods and Services, Assets and Liabilities.

To improve coverage and deepen data content of the National Accounts, the CAGD intensified its collaborative efforts with central management and oversight bodies across government to ensure covered

entities respond effectively to their financial reporting responsibilities as required by the PFM Act 2016 and the Regulations (L.I. 2378). The central management and oversight bodies include the Ministry of Finance (MoF), Ministry of Public Enterprises (MoPE), State Interest and Governance Authority (SIGA), Ministry of Health (MoH), Ministry of Education (MoE), Ghana Tertiary Education Commission (GTEC), Ministry of Local Government, Decentralisation and Rural Development (MLDRD), the Office of the Head of Local Government Service, the Office of the Head of Civil Service, among others. The intensified collaboration yielded positive results making it possible for CAGD to record over 99% of data points targeted for the 2021 Accounts. The 2021 Annual National Accounts therefore covered 703 Central Government Spending Units out of the 709 targeted, all the 260 MMDAs and 47 SOEs out of the 85 targeted. The data points targeted and incorporated in the 2021 accounts are provided below:

1.3.5 Summary of Data Validated for the 2021 Whole-of-Government Annual Accounts

S/n	Source	Target	Data Received	Data Validated	% Achieved
1	CENTRAL DATA				
1.1	PDI	10	10	10	100%
1.2	National Treasury (CC)	20	20	20	100%
1.3	Revenue	3	3	3	100%
1.4	Payroll (Salary & Pensions)	3	3	3	100%
1.5	Others	3	3	3	100%
2	MDAs	709	703	703	99%
3	MMDAs	260	260	260	100%
4	SOEs	85	47	47	55%
4.1	Above 50% GoG Holding	57	34	43	75%
4.2	Below 50% GoG Holding	28	13	13	46%

1.4 Components of the Financial Statements

Furtherance to Section 81(1) of the PFM Act 2016 and Regulations 217 of PFM Regulations 2020 (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 Information

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

- Schedule of Petroleum Funds
- Schedule of Grants
- Schedule of Advances
- Schedule of Loans
- Schedule of Equity and Other Investments
- Schedule of Deposits and Other Trust Monies
- Schedule of Non-Financial Assets
- Schedule of Domestic Borrowing
- Schedule of External Borrowing
- Schedule of Provision for doubtful debts-Loans Receivables
- Detailed list of institutions included in the Consolidated Annual Accounts

1.6 Basis of Accounting

The 2021 Annual Whole Government Financial Statements have been prepared on a Modified Accruals Basis of accounting where revenue is recognised when collected and expenditure is recognised when incurred.

1.7 Comparative Figures

The figures for 2020 Whole-of-Government accounts have been included in the 2021 Whole of Government Accounts to provide the basis for comparing the two financial years. Users of these financial statements should however understand that the consolidated figures in the Accounts may not represent direct addition Central Government, Local Government and SOE sector figures due to intra economic entity set offs.

2 GOVERNMENT PRIORITY PROGRAMMES AND RELATED EXPENDITURE

The expenditure for 2021 financial year includes an amount of **GH¢9,197 million** on the government priority programmes and interventions listed below:

EXPENDITURES OF GOVERNMENT FLAGSHIP PROGRAM FOR 2021		
No	ITEMS	TOTAL AMOUNT GH¢
1	Fertilizer Subsidy/Planting for food and jobs	797,190,169.55
2	Subsidy for BECE/WASSCE	114,232,072.16
3	Free SHS Programme-SHS/TVET	1,409,997,719.41
4	School feeding For Ministry of Gender, Children and Social Protection	647,434,127.82
5	LEAP- For Ministry of Gender, Children and Social Protection	279,915,243.15
6	Nursing Training allowances	192,200,000.00
7	Transfers to YEA	288,057,692.65
8	Teacher Training allowances/feeding	160,420,672.00

EXPENDITURES OF GOVERNMENT FLAGSHIP PROGRAM FOR 2021		
9	Scholarships for Second cycle schools	216,298,399.46
10	Infrastructure for Poverty reduction program (Min of Special Initiative)	75,964,153.68
11	Nation Builder Corps	644,000,000.00
12	Zongo Development Initiatives (fund)	38,543,883.41
13	Arabic Instructors	43,875,586.83
14	Digital Address System	45,372,195.70
15	Railway Development Programme	79,711,914.09
16	National Identification Programme	319,141,098.43
17	1 District 1 Factory Programme (1D1F) / Stimulus Package	102,628,221.19
18	National Afforestation Programme	244,375,200.00
19	Development of the Six (6) New Regions	7,182,182.86
20	COVID-19 Activity & Vaccine	1,557,846,913.38
21	Unemployment Insurance Scheme	2,000,000.00
22	National Cathedral	142,762,500.00
23	National Development Bank	858,525,000.00
24	Ghana Care Programme	587,812,871.00
25	COVID-19 Free Water	242,283,846.97
26	National Housing and Mortgage Fund	100,000,000.00
	TOTAL	9,197,771,663.74

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 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 Accounting and Reporting

Update of Chart of Accounts

To incorporate all emerging needs of Government and Covered Entities during the year, relevant codes were created and the Charts of Accounts (CoA) was updated accordingly.

As part of IPSAS implementation across all covered entities, the CoA is being reviewed to ensure compliance with accrual basis IPSAS.

Third Party Deduction Codes

Eighty- Nine (89) requests for payroll deduction code for the year were processed for set up on the national payroll.

Preparation and Submission of Quarterly Accounts

CAGD prepared and submitted the mandatory quarterly accounts for the first, second and third quarters of 2021 to the Minister for Finance and the Auditor-General as required by the PFM Act.

3.1.1 Implementation of PFM Act 2016

To meet the financial reporting requirements under the PFM Act 2016, the CAGD continued to sustain measures to ensure effective functioning of the GIFMIS to facilitate processing of financial transactions across covered entities. The CAGD also supported users of GIFMIS in the areas of refresher trainings, setup of new users, response to user concerns and validation of data on the system for financial reporting.

The CAGD, in collaboration with the Ministry of Finance, will continue to enforce the usage of GIFMIS by covered entities to process financial transactions as required by PFM Act 2016 and the Regulations.

3.1.2 International Public Sector Accounting Standards (IPSAS)

To further enhance the capacity of Public Sector Accounting Officers in the implementation of IPSAS across covered entities, the CAGD in collaboration with Institute of Chartered Accountants, Ghana (ICAG) rolled out an IPSAS Accredited Certification Program on an e-learning platform. The Certification Program which was run between January and December 2021 had a total of 5000 Public Sector Accounting Officers and Auditors trained in the practical application of IPSAS requirements for the preparation and presentation of General-Purpose Financial Statements.

In addition, Fixed Assets Coordinating Units (FACUs) of MDAs/ MMDAs across the country were trained to capture data on legacy fixed assets. This is to facilitate comprehensive reporting of fixed assets in financial statements of MDAs/ MMDAs and the Consolidated National Accounts. It will further ensure the maintenance of a uniform fixed assets register to guide the use, tracking and management of Government Properties.

Recommendations on accounting policies options available under IPSAS framework are being developed for adoption by the Government of Ghana. Based on the new policies, the Government of Ghana Accounting Manual will be reviewed and updated.

3.1.3 GIFMIS Financials

The GIFMIS Financials, including the Procure-to-Pay (P2P) modules, under the Institutional management of the CAGD remains the core financial management system for Covered Entities subsisting on the Consolidated Fund resources and other public funds, such as Internally Generated Funds (IGFs), 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. One hundred (100) IGF institutions (including five teaching hospitals), twenty-three (23) Donor Funded projects, Six (6) Statutory Funds, one (1) Foreign Embassy (London), and the 260 Metropolitan, Municipal and District Assemblies (MMDAs) across the country.

The GIFMIS Secretariat continues to provide the necessary system usage support. 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.

In 2021, refresher trainings were conducted for thirty-one (31) MDA/MMDAs including 14 Council for Scientific and Industrial Research (CSIR) Institutions.

3.1.4 GIFMIS Help Desk

GIFMIS Help Desk application is deployed to the production environment at the CAGD data center and piloted for eight MDAs listed below.

- Office of the Head of Civil Service
- Office of the Head of Local Government Service
- Ministry of Finance
- Ministry of Health
- Ministry of Roads and Highways
- The Controller and Accountant-General's Department
- Ghana Education Service
- Ghana Health Service

The Help Desk solution enables GIFMIS users raise incident and service request in the form of tickets through a centralized portal. GIFMIS users are able to track the progress of resolution, with automated notification on the status of the incidents and service request logged.

Currently, the GIFMIS Financials, Payroll and Hyperion support work streams are on-boarded to support users. Therefore, it is important to ensure the Help Desk is adopted by all the MDAs and MMDAs. The GIFMIS Help Desk application will be accessible to MDAs and MMDAs when rolled out under the planned PFM for Service Delivery Program.

3.2 Payroll Management

- **Processing of Monthly Payroll**

CAGD was able to process and pay on schedule compensation of employees for January to December 2021 for notwithstanding COVID-19 challenges and other restrictions. CAGD processed and paid salaries on the following published pay dates:

- January 22nd
- February 25th
- March 26th
- April 26th
- May 26th
- June 26th
- July 26th
- August 26th
- September 24th
- October 25th
- November 26th
- December 17th

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

The implementation of the e-payslip continues to attract increased patronage and yielding significant benefits. Government employees on the mechanised payroll could access both their previous and current salary details which enables them to timely report on any unauthorised transactions. The total number of staff registered on the e-payslip platform increased by **66,778 i.e.** from **708,686** in December 2020 to **772,520** as at December 2021. Indicating a percentage increase of **9.42%**.

- **Second-Tier Pension Contribution Data**

CAGD continues to validate data, make transfers on Second Tier National Pension Contributions to Pension Fund Administrators monthly. The validated data and transfers facilitated payment to beneficiaries who retired in year 2021.

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

The CAGD continue to use the ESPV Platform for the validation of the GoG Payroll. The Department implemented the ‘No validation No Salary’ policy during the year. This resulted in significant improvement in the commitment of Heads of Covered Entities in validating the salary payment vouchers before salaries were paid.

The salaries of employees declared ‘Discontinued’ as well as ‘Not verified’ were stopped. This resulted in significant savings for government. The total number of Discontinued Staff was 11,706 and a savings of **Ghc82,905,035.09** being the related salary was made. Also, “Not Verified Staff” of 14,194 resulted in potential savings of **Ghc50,180,072.37** in 2021.

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

The Migration of payrolls of eight (8) public universities began in 2020. Four (4) new universities were established and adopted as public universities in 2021. They were consequently added to the ongoing migration thereby bringing the number of universities for migration to 12 (twelve) as listed below:

Existing public universities

- University of Ghana (UG), Legon:
- University of Education, Winneba (UEW)
- University of Cape Coast (UCC)
- University of Mines and Technology (UMaT), Tarkwa:
- University of Health and Allied Science (UHAS), Ho:
- University of Energy and Natural Resources (UENR), Sunyani
- University for Development Studies (UDS), Tamale:
- Kwame Nkrumah University of Science and Technology (KNUST), Kumasi

Additional Public Universities

- C. K. Tedam University of Technology and Applied Science (CKT-UTAS), Navrongo
- S. D. Dombo University of Business and Integrated Development Studies (SDD-UBIDS), Wa
- University of Environment and Sustainable Development (UESD), Somanya (migrated)
- Ghana Communication and Technology University (GCTU), Accra (migrated)

In 2021, Sensitization and Set-up of Payroll Processing Sessions (PPS) were completed. Two of the newly added universities were successfully migrated onto the IPPD2 system in April 2021. In addition, CAGD

migrated some categories of staff of the Polytechnics onto the Technical University Payroll in the month of July 2021.

- **Recovery of Unearned Salaries**

The reported amount for unearned salaries in 2021 was GH¢3.29 million. Out of this amount, the Treasury Division of CAGD recovered GHS 3.12 million representing 94.83%.

- **TPRS Upgrade**

The Third Party Reference System (TPRS) is a system that allows Third Party Institutions to deduct from source; Loans repayment (Financial institutions), Insurance Premiums, Welfares Contribution, credit unions and Hire Purchase repayment from the salary of GoG employees who have entered into legal arrangements with these institutions.

The upgrade of the TPRS system led by INTU IT (Consultants) was completed in 2021.

The objectives of the Upgrade on the TPRS was to strengthen the controls and introduce new features that will ensure that the system is more efficient. Activities that ensued in 2021 are as follows:

- Completion of Final System Upgrade and Migration
- Completion of Finalization and Dissemination of the TPRS upgrade
- Upgrade Go live was in November 2021

The only outstanding activity is the finalisation of draft User manual which is at 90% completion stage.

4 CAPACITY BUILDING

4.1.1 Treasury Hour

In line with the Department's objective of continuously enhancing staff' capacity, CAGD instituted the Treasury Hour. This one-hour lecture session covers topics relevant to the work of the Department. By the end of 2021, twenty-seven (27) Treasury Hour sessions were organised virtually. Eleven (11) sessions were hosted and streamed from the Treasury Headquarters and Sixteen (16) sessions from the Regional Directorates.

4.1.2 IPSAS Accredited Certification Program

To enhance competencies of staff and ensure the preparation and presentation of General-Purpose Financial Statements across covered entities, CAGD in collaboration with ICAG implemented an IPSAS Accredited Certification Training Program to equip 5000 Public Sector Accounting Officers and Auditors with knowledge in application of the IPSAS requirements.

4.1.3 Public Sector Financial Management Training

To enhance the competency of the public sector officers on Public Financial Management (PFM), training was organised for 485 officers made up of Internal Auditors, Chief Directors, Chief Executive Officers and Accounting Officers.

5 HIGHLIGHTS OF 2021 FINANCIAL PERFORMANCE

5.1 2021 Appropriation and Approved Budgets

The Appropriation Act 2021 (Act 1069) 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¢129,032 million plus SOEs Budgets) to execute Government programmes and policies for 2021 fiscal year. A summary report of the approved budgets for the Whole of Government Entities for the 2021 financial year is provided below showing separately, the consolidated Whole Government, Central Government and Local Government and SOEs positions:

Table 1: 2021 Whole-of-Government Budget

YEAR	2021	2020
	GH¢ (Millions)	GH¢ (Millions)
Annual Appropriation	161,810	114,148
Amount Utilised	134,076	107,302
Balance	27,734	6,846

Amount Utilised:

	2021 Actual GH¢(Millions)	2020 Actual GH¢(Millions)
Total Recurrent Expenditure	107,575	98,108
Non-Financial Assets	19,308	9,086
Loan Repayments	7,193	108
Total	134,076	107,302

5.1.1 Central Government Appropriation

Table 1a: 2021 Central Government Appropriation

YEAR	2021	2020
	GH¢ (Millions)	GH¢ (Millions)
Annual Appropriation	130,141	109,933
Amount Utilised	113,584	104,885
Balance	16,557	5,048

Amount utilised:

	2021 ACTUAL GH¢(Millions)	2020 ACTUAL GH¢(Millions)
Total Recurrent Expenditure	102,597	96,365
Non-Financial Assets	5,694	8,411
Loan Repayments	5,293	108
Total	113,584	104,885

5.1.2 Local Government Budget

Table 1b: 2021 Local Government Budget

YEAR	2021	2020
	GH¢ (Millions)	GH¢ (Millions)
Approved Annual Budget	4,218	4,215
Amount Utilised	1,681	2,417
Balance	2,537	1,798

Amount Utilised:

	2021 Actual GH¢(Millions)	2020 Actual GH¢(Millions)
Total Recurrent Expenditure	1,641	1,743
Non-Financial Assets	40	674
Loan Repayments	0	0
Total	1,681	2,417

5.1.3 Budget of SOEs/GBEs

Table 1c: Budget of SOEs/GBEs

YEAR	2021	2020
	GH¢ (Millions)	GH¢ (Millions)
Approved Annual Budget	27,452	14,535
Amount Utilised	42,606	14,535
Balance	(15,154)	0

Amount Utilised:

	2021 Actual GH¢(Millions)	2020 Actual GH¢(Millions)
Total Recurrent Expenditure	27,577	14,175
Non-Financial Assets	13,129	360
Loan Repayments	1,900	0
Total	42,606	14,535

5.2 REVENUE

Revenues for Whole-of-Government

The summary of revenue received during the year 2021 from the various revenue sources of Whole-of-Government is summarised in Table 2 below.

Table 2: Summary of Revenues for Whole-of-Government

Revenue A	2021 Budget GH¢ (Millions) B	2021 Actual GH¢ (Millions) C	Variance GH¢ (Millions) D (C-B)	%-Var E (D/B)
Direct Tax	29,933	27,787	(2,146)	(7.17)
Indirect Tax	26,572	33,304	6,732	25.33
Grants	5,033	7,649	2,616	51.97
Non-Tax Revenue	42,609	32,539	(10,070)	(23.63)
TOTAL	104,147	101,279	(2,868)	(2.75)

Total Revenue

Total revenue and grants for Whole-of-Government for the year 2021 was **GH¢101,279 million** against a budget of **GH¢ 104,147 million** resulting in an unfavourable variance of **GH¢ 2,868 million** representing **2.75 percent**.

5.2.1 Revenue of Central Government

Table 2a: Summary of Revenues Central Government

Revenue A	2021 Budget GH¢ (Millions) B	2021 Actual GH¢ (Millions) C	Variance GH¢ (Millions) D (C-B)	%-Var E (D/B)	2020 Actual GH¢ (Millions) F	Diff. GH¢ (Millions) G(C-F)	%-Diff H (G/F)
Direct Tax	29,933	27,710	(2,223)	(7.43)	24,339	3,371	13.85
Indirect Tax	26,572	31,012	4,440	16.71	25,936	5,076	19.57
Non Tax	14,507	9,499	(5,008)	(34.52)	6,071	3,428	56.47
Grants	1,465	2,455	990	67.58	3,560	(1,105)	(31.04)
TOTAL	72,477	70,676	(1,801)	(2.48)	59,906	10,770	17.98

Total revenue and grants for the year 2021 was **GH¢70,676 million** against a budget of **GH¢72,477 million** resulting in an **unfavourable variance of GH¢1,801 million** representing **2.48 percent**. Revenue performance in 2021 however increase by **17.98 percent** over 2020.

5.2.2 Summary of Revenues Local Government

Table 2b: Summary of Revenues Local Government

Revenue A	2021 Budget GH¢ (Millions) B	2021 Actual GH¢ (Millions) C	Var. GH¢ (Millions) D (C-B)	%-Var E (D/B)	2020 Actual GH¢ (Millions) F	Diff. GH¢ (Millions) G(C-F)	%-Diff H (G/F)
Non-Tax	650	456	(194)	(29.85)	421	35	8.31
Grants	3,568	1,769	(1,799)	(50.42)	1,429	340	23.79
TOTAL	4,218	2,225	(1,994)	(47.25)	1,851	375	20.26

Total Non-Tax Revenue and Grants of Local Government authorities for the year 2021 was **GH¢2,225 million** against a budget of **GH¢4,218 million** resulting in a shortfall of **GH¢1,994 million** representing **47.25 percent**.

5.2.3 Summary of Revenues for SOEs/GBEs

Table 2c: Summary of Revenues for SOEs/GBEs

Revenue A	2021 Budget GH¢ (Millions) B	2021 Actual GH¢ (Millions) C	Var. GH¢ (Millions) D (C-B)	%-Var E (D/B)	2020 Actual GH¢ (Millions) F	Diff. GH¢ (Millions) G(C-F)	%-Diff H (G/F)
Non-Tax	27,452	22,584	-4,868	(17.73)	10,333	12,251	118.56
Grants	6,529	6,529	0	0	0	6,529	0
TOTAL	33,981	29,113	1,661	6.05	10,333	12,251	118.56

Total Non-Tax Revenue of **SOEs/GBEs** for the year 2021 was **GH¢29,113million** against a budget of **GH¢33,981million** resulting in a shortfall of **GH¢1,661million** representing **6.05 percent**.

5.3 Oil Revenue

Total Oil revenue for the year 2021 was **GH¢4,917 million** out of which a total amount of **GH¢2,051 million** was for Annual Budget Funding Amount (ABFA).

Table 3: Summary of Oil Revenue Distribution

	2021 GH¢(Millions)	2020 GH¢ (Millions)	Diff GH¢ (Millions)	% Diff
ABFA	2,051	1,561	490	31.37
Stabilization	929	665	264	39.68
Heritage	398	285	113	39.68
GNPC	1,539	1,134	405	35.73
Total	4,917	3,646	1,272	34.89

5.4 Grants

Grant disbursement from development partners for the year 2021 was **GH¢1,235 million** which is **75 percent** below the budgeted target of **GH¢ 5,033 million**.

Table 4: Summary of Grants - 2021

GRANTS SCHEDULE	2021 GH¢ (Thousands)	2020 GH¢ (Thousands)
PROJECT GRANTS		
AFRICAN DEVELOPMENT BANK	82,326	431,930
CANADA	84,957	99,942
DENMARK	0	0
FRANCE	0	0

GRANTS SCHEDULE	2021 GH¢ (Thousands)	2020 GH¢ (Thousands)
GERMANY	633,067	246,560
JAPAN	81,450	131,769
NETHERLANDS	25,215	50,815
SPAIN	0	0
SWISS GOV'T	94,063	78,576
EUROPEANS UNION	94,204	636,534
UNITED KINGDOM	8,431	6,734
UNITED NATIONS DEVELOPMENT PROGRAMME	0	0
UNITED NATIONS POPULATION FUND (UNFPA)	0	0
UNICEF	0	0
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)	0	5,669
CLIMATE INVESTMENT FUND	0	0
WORLD BANK	54,878	292,885
UNITED STATES AGENCY FOR INTERNATIONAL DEV.	0	169,712
KOREA	11,242	48,708
WFP	0	0
USA	64,384	0
ARAB BANK FOR ECONOMIC DEVELOPMENT (BADEA)	233	0
EUROPEAN COMMISSION-SBS		0
TOTAL	1,234,450	2,199,834
PROGRAM GRANT		
EUROPEAN COMMISSION	0	0
SWISS GOVT	0	0
TOTAL PROGRAM	0	0
CENTRAL GOVERNMENT	0	1,359,692
LOCAL GOVERNMENT	873	656,160
TOTAL DDF		2,015,853
TOTAL GRANTS	1,235,323	4,215,687

5.5 EXPENDITURE

Total recurrent expenditure of Whole-of-Government for the year 2021 was **GH¢134,021million** as against a budget of **GH¢129,418** million representing 3.56 percent above the budgeted figure.

Table 5: Summary of Whole-of-Government Expenditures for 2021

EXPENDITURE	2021 Budget GH¢ (Millions)	2021 Actual GH¢ (Millions)	Variance GH¢ (Millions)	% VAR
A	B	C	D = (B-C)	E
Compensation of Employees	35,254	40,197	(4,943)	(14.02)
Use of Goods And Services	48,123	32,709	15,414	32.03
Interest	38,819	37,542	1,277	3.29
Government Subsidies	668	1,379	(711)	(106.44)
Exchange Difference	-	12,011	(12,011)	-
Social Benefits	2,021	166	1,855	91.81
Other Expenditure	4,534	5,005	(471)	(10.39)
Foreign Financed Investment	-	1,931	(1,515)	-
Consumption of Fixed Assets	-	5,797	(3,367)	-
TOTAL	129,418	136,737	(7,318)	(5.65)

Stated below are detailed analysis of the individual expenditure items for 2021 as contained in **Table 5** above:

Compensation of Employees

Compensation of Employees which is expenditure in respect of Wages, Salaries and Allowances amounted to **GH¢40,197 million** in 2021. This was **14.02 percent** above the budget figure of **GH¢ 35,254 million**.

Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2021 amounted to **GH¢39,259 million**. This represents **29.06 percent** of the budgeted figure of **GH¢ 55,346 million**.

Interest Paid

Interest payment for the year amounted to **GH¢37,542 million** (comprising **GH¢30,500 million** for domestic borrowing and **GH¢7,042 million** for external borrowing). This represents **3.29 percent** below the budgeted figure of **GH¢ 38,819million**.

5.5.1 Central Government Expenditures

Table 5a: Summary of Central Government Expenditures for 2021

EXPENDITURE	2021 Budget GH¢ (MILLIONS)	2021 Actual GH¢ (MILLIONS)	Variance GH¢ (MILLIONS)	% VAR	Actual 2020 GH¢ (MILLIONS)	Diff GH¢ (MILLIONS)	% Diff
A	B	C	D = (B-C)	E	F	G = (C-F)	H
Compensation Of Employees	31,001	35,862	(4,861)	(15.68)	31,899	3,963	12.42
Goods And Services	30,425	13,749	16,676	54.81	15,560	(1,811)	(11.64)
Interest	35,864	33,996	1,868	5.21	24,961	9,035	36.20
Government Subsidies	667	1,379	(712)	(106.7)	1,450	(71)	(4.90)
Exchange Difference	0	12,011	(12,011)	N/A	9,432	2,579	27.34
Social Benefit	1,965	126	1,839	93.59	1,207	(1,081)	(89.56)
Other Expenses	2,476	3,542	(1,066)	(43.05)	4,534	(992)	(21.88)
Foreign Financed Investment	0	1,931	(1,931)	N/A	5,942	(4,011)	(67.50)
Consumption Of Fixed Assets	0	2,359	(2,359)	N/A	1,381	978	70.82
TOTAL	102,398	104,955	(2,557)	(2.50)	98,386	6,569	6.68

Stated below are detailed analysis of the individual expenditure items for 2021 as contained in **Table 5a** above for Central Government:

Compensation of Employees

Compensation of Employees amounted to **GH¢35,862 million** in 2021. This was **15.68 percent** above the budget figure of **GH¢ 31,001 million** and **12.42 percent** higher than the actual amount for 2020.

Goods and Services

Expenditure on use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2021 amounted to GH¢18,796 million. This represents 47.10 percent of the budgeted figure of GH¢35,533 million and 17.38 percent lower than the actual expenditure for the year 2020.

Interest Paid

Interest payment for the year amounted to GH¢ 33,996 million (comprising GH¢27,267 million for domestic borrowing and GH¢6,728 million for external borrowing). This represents 5.21 percent below the budgeted figure of GH¢35,864 million and 36.20 percent higher than the actual interest expense for the 2020 financial year.

5.5.2 Local Government Expenditures

Summary of Local Government Expenditures for 2021

EXPENDITURE	2021 Budget GH¢ (Millions)	2021 Actual GH¢ (Millions)	Variance GH¢ (Millions)	% Var
A	B	C	D = (B-C)	E
Compensation Of Employees	776	917	(141)	(18.17)
Goods and Services	1,184	623	561	47.38
Interest	0.08	0	0.08	100
Government Subsidies	2	0.09	1.91	95.50
Exchange Difference	0	0	0	0
Social Benefit	15	7	8	53.33
Other Expenses	201	93	108	53.73
Foreign Financed Investment	0	0	0	0
Consumption Of Fixed Assets	0	71	71	0
TOTAL	2,178.08	1,712.20	537.99	21.44

Stated below are detailed analysis of the individual expenditure items for 2021 as contained in **Table 5b** above for Local Government:

Compensation of Employees

Compensation of Employees amounted to GH¢917 million in 2021. This was 18.17 percent above the budgeted figure of GH¢ 776 million.

Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2021 amounted to GH¢723.09 million. This represents 48.42 percent below the budgeted figure of GH¢1,402 million.

Interest Paid

No Interest was accrued for the year.

5.5.3 Summary of SOEs/GBEs Expenditures

Table 5c: Summary of SOEs/GBEs Expenditures for 2021

EXPENDITURE	2021 Budget GH¢ (Millions)	2021 Actual GH¢ (Millions)	Variance GH¢ (Millions)	% VAR
A	B	C	D = (B-C)	E
Compensation of Employees	3,476	3,419	57	1.64
Goods And Services	16,515	19,210	(2,695)	(16.32)
Interest	2,955	3,547	(592)	(20.03)
Government Subsidies	-	-	-	-
Exchange Difference	-	-	-	-
Social Benefit	41	32	9	21.95
Other Expenses	1,858	1,369	489	26.32
Foreign Financed Investment	-	-	-	-
Consumption Of Fixed Assets	-	3,367	(3,367)	-
TOTAL	24,845	30,944	(6,099)	(24.54)

Stated below are detailed analysis of the individual expenditure items for 2021 as contained in **Table 5c** above for Local Government:

Compensation of Employees

Compensation of Employees amounted to GH¢3,419 million in 2021. This was 1.64 percent below the budgeted figure of GH¢3,476 million.

Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2021 amounted to GH¢20,611 million. This represents 11.93 percent above the budgeted figure of GH¢18,414 million.

Interest Paid

Interest payment for the year amounted to GH¢ 3,547 million. This is 20.03 percent above the budgeted figure of GH¢2,955 million.

5.6 BORROWINGS

Total loans receipts including Net Treasury Operations amounted to GH¢ 221,192 million against a budget of GH¢ 31,157 million for the year 2021. Out of this was an amount of GH¢28,349 million from external sources and GH¢179 million from domestic commercial institutions. Inflow from Treasury Operations was GH¢96,332 million as against a redemption of GH¢77,868 million resulting in the Net Treasury operations of GH¢18,464 million

Loan receipts for the year 2021 are summarised in Table 6 below.

Table 6: Summary of Central Government Financing - 2021

LOANS	INFLOWS	REPAYMENTS	INFLOWS	REPAYMENTS
	2021	2021	2020	2020
	GH¢	GH¢	GH¢	GH¢
	(Millions)	(Millions)	(Millions)	(Millions)
EXTERNAL				
Bilateral Loans	3,136	3,148	8,030	3,575
Multilateral Loans	2,842	786	2,548	660
External Commercial Institution	22,371	1,329	6,113	4,336
TOTAL	28,349	5,263	16,691	8,571
DOMESTIC				
Issues	96,332	N/A	117,451	N/A
Redemption	77,868	N/A	73,052	N/A
Net Treasury Operations	18,464	N/A	44,399	N/A
Domestic Commercial Institutions	179	30	131	28
GRAND TOTAL	221,192	5,293	61,221	8,599

6 IMPLEMENTATION STATUS OF THE AUDITOR-GENERAL'S RECOMMENDATIONS ON THE 2020 PUBLIC ACCOUNTS ON WHOLE GOVERNMENT

Below is the status of the implementation of the Auditor-General's recommendations on the 2020 Public Accounts on General Government Operations.

6.1 Budget Overrun

Our review of actual expenditure against budget showed that 18 MDAs and 215 MMDAs exceeded their approved budget for goods and services, other expenditure, compensation of employees and capital expenditures by GH¢8,827,394,033 during the 2020 financial year.

To ensure covered entities operate within their budget, we recommended that CAGD should regularly monitor the actual expenditure of covered entities against their budget to check potential overruns.

Additionally, we advised that re-allocation of funds from one entity to another should be for functions that have been transferred from the said entity to the other.

Management response

CAG responded that the budget overruns were as a result of reallocation from the centralized votes to specific government entities within the same appropriation in line with Section 29 of the PFM Act. CAG added that the reallocation was done by the Minister of Finance to enable the covered entities execute specific functions that were not provided for in the original budget. Management further indicated that, notwithstanding the overruns by the affected covered entities, the overall appropriation for 2020 was not exceeded.

Audit Position

The covered entities involved overrun their budgets after the reallocation. We accordingly recommend that Ministry of Finance should provide CAGD with the budget categories of the reallocated funds to enable CAGD monitor the actual expenditure of covered entities to prevent budget overruns.

6.2 Prior period adjustments without disclosure

We observed during our validation of the National Accounts that, the covered entities passed numerous prior period adjustments without descriptions as to the circumstances and the nature of the errors corrected.

To enhance comparability of financial statements of succeeding financial years, we urged CAGD to ensure that prior period adjustments are adequately explained and where possible restate the financial statements

Management response

CAG responded that as part of the expansion of scope of the account, there was the need to make adjustments to opening balances of the new entities that were included in the consolidation. It further indicated that it would liaise with all covered entities to obtain adjustments made after audit and track them in their financial statements for subsequent disclosures.

6.3 Reliability of figures from the GIFMIS platform

Our comparison of the 2020 actual expenditure captured in the 2021 approved budget with the National Accounts showed some disparities in the figures stated in the two separate reports.

To assure stakeholders of the consistency and reliability of figures captured in various reports prepared by Ministry of Finance and its Agencies, we recommended to the Controller and Accountant-General to liaise with Ministry of Finance to establish the cause of the differences for the benefit of the users of the Budget and the National Accounts.

Management response

In response, CAG indicated that the figures stated in the budget were for MDAs only.

Audit Position

After meeting with the National Accounts Directorate of CAGD to review the figure of the MMDAs, we noted that some discrepancies still exist.

6.4 Inclusion of state-owned enterprises in the consolidated accounts

We recognised the effort of the Controller and Accountant-General to present to stakeholders the entire government accounts in the 2020 National Accounts. However, we could not validate the SOE figures collated by CAG as they were not available in the form required for financial statement audit.

We recommended that the Controller and Accountant-General (CAG) develop a road map to interface or integrate the financial management systems of the SOEs with GIFMIS; obtain quarterly and annual financial reports from the SOEs with a view of using same for the consolidation to facilitate validation in subsequent years.

Management response

In response, CAG stated that preparing accounts to include SOEs was an ongoing process and as part of the roadmap towards the whole government accounts, the CAG in March 2020 wrote a letter to the Auditor General indicating that the implementation process would require three years to achieve completeness.

6.5 Discrepancies in the reported revenue figures

Paragraph 15 of International Public Sector Accounting Standards 1 (IPSAS 1) states the objectives of the general-purpose financial statements to mean; provision of information about the financial position, financial performance, and cash flow of an entity that is of use to a wide range of users in making and evaluating decisions about allocation of resources.

In the public sector, the general-purpose financial statements should provide information for decision making, therefore the reported revenue figures should be accurate to enable government develop appropriate tax and non-tax revenue policies.

We observed significant differences in the revenue figures reported by CAG compared to the relevant Government Institutions during validation of the National Accounts.

Management response

CAG stated that the tax revenue figures used in the National Accounts were those signed and submitted by Ghana Revenue Authority. The IGF figures were directly from GIFMIS as captured by the IGF institutions and those journalized with the permission of the Principal Spending Officers. The ABFA figure was the Consolidated Fund portion of the petroleum fund.

Audit Position

50. CAGD should reconcile the revenue figures captured by Bank of Ghana from the various collection Banks (Commercial Banks) with those signed and submitted by GRA. The reconciled figures, in our view, should be used for the National Accounts.

6.6 Non-Existent Investments

Section 7(2) of the Public Financial Management Act, 2016 (921) states that “a Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.”

Analysis of the equity and other investment portfolio showed that some institutions which do not exist anymore were still disclosed in the financial statements as part of GOG investment. Additionally, other institutions whose investments are negligible were also in the investment portfolio. Details are provided as Appendix 'C'.

Continuously maintaining records on these investments do not show the true value of GoG investment portfolio.

We recommended to the Controller and Accountant-General to take appropriate steps to rid the investment portfolio of non-existent investment to facilitate accurate reporting on GoG investment.

Management response

CAG stated that in 2019, it wrote off some loans and non-performing investments with the approval of Parliament. It indicated further that it would take the necessary steps in collaboration with the Ministry of Finance to obtain the requisite approval from Parliament to enable it write off the nonperforming investments.

7 CONCLUSION

The CAGD, in its quest to improve and deepen financial reporting landscape of Government within the legal framework, set a target to produce consolidated annual national accounts covering Whole Government/Public Sector for the 2020 financial year. This involved validation and consolidation of financial data for the three levels of Government namely Central Government, Local Government and State-Owned Enterprises.

The possibility of this milestone crystallised when the CAGD successfully produced consolidated accounts on Whole of Government operations for the 2020 financial year. Through hard work and commitment, the CAGD in collaboration with the relevant stakeholders, has been able to consolidate the achievement of producing the Whole Government National Accounts for the Republic of Ghana for the 2021 financial year. This milestone makes Ghana one of the few countries in the World that produces Whole Government National Accounts.

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, other public officers and relevant stakeholders for their contributions towards preparation of the accounts.

I hereby present the report of the Controller and Accountant-General and the Whole Government Financial Statements for the Republic of Ghana for the year ended 31st December 2021 in compliance with Section 81 (1) of the Public Financial Management Act, 2016 (Act 921).


KWASI KWANING-BOSOMPEN
CONTROLLER AND ACCOUNTANT-GENERAL

CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTES	REVISED BUDGET WHOLE GOVERNMENT GH¢	ACTUAL 2021 CENTRAL GOVERNMENT GH¢	ACTUAL 2021 LOCAL GOVERNMENT GH¢	ACTUAL 2021 SOEs & GBES GOVERNMENT GH¢	ACTUAL 2021 WHOLE OF GOVERNMENT GH¢	ACTUAL 2020 WHOLE OF GOVERNMENT GH¢	BUDGET VARIANCE WHOLE OF GOVERNMENT
RECEIPTS							
2	29,932,715,411	27,709,806,120	0	0	27,709,806,120	22,113,078,513	(2,222,909,291)
3	26,572,143,349	32,979,232,570	0	0	32,979,232,570	27,642,895,978	6,407,089,221
5	5,033,043,814	2,455,198,028	1,768,799,507	6,529,356,103	7,648,615,497	4,215,686,918	2,615,571,683
6	42,609,229,594	9,357,743,178	455,710,089	22,372,265,340	32,185,718,607	13,092,124,322	(10,423,510,988)
7	31,156,888,988	29,210,461,477	0	838,227,389	30,048,688,865	16,821,595,807	(1,108,200,123)
8	26,506,455,404	18,463,819,693	0	0	18,463,819,693	44,398,554,964	(8,042,635,711)
10	0	0	0	1,370,850	1,370,850	0	1,370,850
11	0	31,580,379	2,061,149	537,518,916	571,160,445	219,155,406	571,160,445
12	0	75,799,726	0	2,376,925,115	2,452,724,841	1,443,775,444	2,452,724,841
TOTAL RECEIPTS	161,810,476,561	120,283,641,170	2,226,570,745	32,655,663,713	152,061,137,488	129,946,867,353	(9,749,339,073)
PAYMENTS							
13	35,253,523,636	35,741,547,432	915,092,779	2,339,422,416	38,996,062,628	33,580,255,835	(3,742,538,992)
14	48,123,196,634	12,492,259,280	478,021,776	10,276,419,435	22,373,991,653	26,384,715,699	25,749,204,981
21	7,889,147,197	5,694,382,015	484,606,891	13,129,458,996	19,308,447,901	7,540,677,925	(11,419,300,704)
15	38,818,586,093	33,995,737,787	0	2,270,596,520	36,266,334,307	25,305,495,800	2,552,251,786
16	668,091,069	1,378,662,534	90,000	0	1,378,752,534	1,352,672,300	(710,661,465)
18	2,020,771,912	125,162,084	6,028,156	28,829,581	160,019,821	931,079,069	1,860,752,091
19	4,534,287,840	3,542,148,683	73,119,786	874,535,214	4,489,803,684	3,802,046,270	44,484,156
22	15,282,577,604	5,293,374,898	0	1,900,002,887	7,193,377,785	8,599,581,216	8,089,199,819
23	1,107,900,568	5,457,471,683	16,104,766	667,735,989	3,909,283,136	5,573,437,826	(2,801,382,568)
24	0	538,383,937	39,838,854	773,500,223	1,351,723,014	777,040,920	(1,351,723,014)
20	8,112,394,008	1,931,160,089	0	0	1,931,160,089	5,942,087,560	6,181,233,919
TOTAL PAYMENTS	161,810,476,561	106,190,290,424	2,012,903,008	32,260,501,261	137,358,956,552	119,789,090,421	24,451,520,009
NET CHANGE IN STOCK OF CASH		14,093,350,747	213,667,737	395,162,452	14,702,180,936	10,157,776,932	
CASH/BANK BALANCE AS AT BEGINNING		32,458,986,596	287,390,546	5,203,891,861	37,950,269,003	23,200,235,518	
CASH/BANK BALANCE AS AT END		46,552,337,342	501,058,283	5,599,054,314	52,652,449,939	33,358,012,450	

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED DECEMBER 31, 2021

	ANNUAL BUDGET CENTRAL GOVERNMENT GH	ACTUAL 2021 CENTRAL GOVERNMENT GH	ACTUAL 2021 LOCAL GOVERNMENT GH	ACTUAL 2021 SOEs & GBES GH	ACTUAL 2021 WHOLE OF GOVERNMENT GH	ACTUAL 2020 WHOLE OF GOVERNMENT
REVENUE						
2 DIRECT TAX	27,709,806,120	0	0	0	27,786,912,834	24,492,151,781
3 INDIRECT TAX	31,012,028,118	0	0	0	33,304,278,210	25,974,161,918
5 GRANTS	2,455,198,028	1,768,799,507	6,529,356,103		7,648,615,497	4,215,686,918
6 NON-TAX REVENUE	9,499,109,891	455,710,089	22,583,775,216		32,538,595,195	16,783,203,296
TOTAL REVENUE	70,676,142,156	2,224,509,595	29,113,131,319	29,113,131,319	101,278,401,736	71,465,203,913
EXPENDITURE						
13 COMPENSATION OF EMPLOYEES	35,861,946,597	916,518,146	3,418,735,022		40,197,199,766	33,889,340,976
14 USE OF GOODS AND SERVICES	13,748,647,575	623,258,667	19,209,995,842		32,709,193,246	27,563,835,584
15 INTEREST	33,995,737,787	0	3,546,750,399		37,542,488,186	25,305,495,800
16 GOVERNMENT SUBSIDIES	1,379,114,902	90,000	0	0	1,379,204,902	1,450,001,632
17 EXCHANGE DIFFERENCE	12,010,687,147	0	0	0	12,010,687,147	9,431,907,243
18 SOCIAL BENEFITS	126,416,716	7,480,524	31,606,552		165,503,791	1,215,045,806
19 OTHER EXPENDITURE	3,542,148,683	93,265,154	1,369,134,675		5,004,548,513	4,866,284,484
20 FOREIGN FINANCED INVESTMENT	1,931,160,089	0	0	0	1,931,160,089	5,942,087,560
31 CONSUMPTION OF FIXED ASSETS	2,358,618,051	71,586,136	3,366,927,230		5,797,131,417	2,658,719,603
TOTAL EXPENDITURE	104,954,477,548	1,712,198,628	30,943,149,720	30,943,149,720	136,737,117,057	112,322,718,689

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED DECEMBER 31, 2021

ANNUAL BUDGET CENTRAL GOVERNMENT	ACTUAL 2021	ACTUAL 2021	ACTUAL 2021	ACTUAL 2021	ACTUAL 2020
NOTES N CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBES	GOVERNMENT	GOVERNMENT	WHOLE OF GOVERNMENT
GH	GH¢	GH¢	GH¢	GH¢	GH¢
SURPLUS/(DEFICIT)	-34,278,335,392	512,310,968	-1,830,018,401	-35,458,715,321	-40,857,514,776

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

NOTES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBES	WHOLE OF GOVERNMENT	WHOLE OF GOVERNMENT	WHOLE OF GOVERNMENT	WHOLE OF GOVERNMENT	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
ASSETS								
CURRENT ASSETS								
25	46,552,337,342	501,058,283	5,599,054,314	52,652,449,939	33,358,012,450			
26	2,260,941,086	9,833,665	28,168,277,928	30,357,841,462	13,482,318,343			
27	306,954,966	1,969,269	387,486,744	696,410,979	386,837,335			
30	147,070,633	4,859,266	2,147,299,477	2,299,229,376	438,558,335			
	49,267,304,026	517,720,483	36,302,118,463	86,005,931,756	47,665,726,463			
NON CURRENT ASSETS								
28	15,701,708,562	-	2,197,326,548	17,899,035,110	15,637,062,327			
29	13,594,466,474	5,394,207	17,749,702,195	29,331,159,853	20,947,818,036			
31	22,256,108,276	1,143,764,966	49,295,263,417	72,695,136,659	43,009,133,868			
34	14,316,560,016	44,796,578	4,205,761,486	18,567,118,080	27,211,206,848			
35	9,352,226,455	488,851,913	12,021,231,838	21,862,310,206	13,990,261,854			
32	1,099,705	4,853,929	-	5,953,634				
33	192,919,332	1,122,713	155,925,822	349,967,867	146,001,930			
	75,415,088,821	1,688,784,306	85,625,211,306	160,710,681,409	120,941,484,862			
	124,682,392,847	2,206,504,789	121,927,329,769	246,716,613,165	168,607,211,325			
LIABILITIES								
CURRENT LIABILITIES								
36	19,700,389,886	205,381,752	47,283,025,187	67,051,469,322	34,081,886,214			
37	1,153,347,324	-	-	1,072,136,107	9,084,817,501			
38	21,145,185,565	-	7,259,986,215	28,405,171,781	18,983,327,228			
	41,998,922,775	205,381,752	54,543,011,403	96,528,777,209	62,150,030,944			

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

	2021		2021		2021		2020	
	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBES GOVERNMENT	WHOLE OF GOVERNMENT	WHOLE OF GOVERNMENT	WHOLE OF GOVERNMENT	WHOLE OF GOVERNMENT	
NON-CURRENT LIABILITIES								
Domestic Loans	38 158,787,538,710	-	33,699,178,607	192,486,717,317	144,278,381,645			
External Loans	39 170,009,787,704	-	-	170,009,787,704	141,796,830,550			
TOTAL NON-CURRENT LIABILITIES	328,797,326,414	-	33,699,178,607	362,496,505,020	286,075,212,195			
TOTAL LIABILITIES	370,796,249,189	205,381,752	88,242,190,009	459,025,282,230	348,225,243,139			
NET ASSET/LIABILITIES	(246,113,856,342)	2,001,123,037	33,685,139,760	(212,308,669,065)	(179,618,031,813)			
CONTRIBUTED BY								
Accumulated Surpluses / (Deficits)	40 (246,113,856,342)	2,001,123,037	33,685,139,760	(212,308,669,065)	(179,618,031,813)			
TOTAL NET LIABILITIES/EQUITY	(246,113,856,342)	2,001,123,037	33,685,139,760	(212,308,669,065)	(179,618,031,813)			


KWASI KWAMANG-BOSOMPREM
CONTROLLER AND ACCOUNTANT-GENERAL
 DATE:

CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2021

		2021	2021	2021	2021	2020
	NOTES	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOES & GBES GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash Receipt From Operating Activities						
Taxes	4	60,689,038,690	-	-	60,689,038,690	49,755,974,491
Grants	5	2,455,198,028	1,768,799,507	6,529,356,103	7,648,615,497	4,215,686,918
Non-Tax Revenue	6	8,882,901,570	455,710,089	22,176,075,075	31,989,528,342	12,874,623,985
Other Receipts	12	75,799,726	-	2,376,925,115	2,452,724,841	1,443,775,444
Total Receipt		72,102,938,014	2,224,509,595	31,082,356,293	102,779,907,370	68,290,060,838
Cash Payment For Operating Activities						
Compensation of Employees	13	(35,741,547,432)	(915,092,779)	(2,339,422,416)	(38,996,062,628)	(33,580,255,835)
Goods and Services	14	(12,492,259,280)	(478,021,776)	(10,276,419,435)	(22,373,991,653)	(26,384,715,699)
Interest	15	(33,995,737,787)	-	(2,270,596,520)	(36,266,334,307)	(25,305,495,800)
Government Subsidies	16	(1,378,662,534)	(90,000)	-	(1,378,752,534)	(1,352,672,300)
Social Benefit	18	(125,162,084)	(6,028,156)	(28,829,581)	(160,019,821)	(931,079,069)
Other Expenses	19	(3,542,148,683)	(73,119,786)	(399,685,054)	(4,489,795,132)	(3,779,637,223)
Other Payments	23	(5,457,471,683)	(16,104,766)	(667,735,989)	(3,909,283,136)	(5,573,437,826)
Foreign Financed Investment	20	(1,931,160,089)	-	-	(1,931,160,089)	(5,942,087,560)
Total Payment		(94,664,149,573)	(1,488,457,264)	(15,982,688,995)	(109,505,399,300)	(102,849,381,313)
NET CASHFLOW FROM OPERATING ACTIVITIES		(22,561,211,559)	736,052,332	15,099,667,298	(6,725,491,930)	(34,559,320,475)
CASHFLOW FROM INVESTING ACTIVITIES						
Cash Receipt From Investing Activities						
Disposal of Non-Financial Asset	10	-	-	1,370,850	1,370,850	-
Recovery of Loans		23,800,385	-	-	23,800,385	39,145,445
Sale of Investment	11	-	-	537,518,916	537,518,916	172,683,803
Recovery of Advances		7,779,994	2,061,149	-	9,841,143	7,326,158
Dividend Received		474,841,608	-	196,190,265	196,190,265	217,500,337
Total Receipt		506,421,987	2,061,149	735,080,031	768,721,559	436,655,743

CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2021

		2021 CENTRAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢	2021 SOES & GBES GH¢	2021 WHOLE OF GOVERNMENT GH¢	2020 WHOLE OF GOVERNMENT GH¢
Cash Payment For Investing Activities						
	21	(5,694,382,015)	(484,606,891)	(13,129,458,996)	(19,308,447,901)	(7,540,677,925)
Acquisition of Non-Financial Asset		(41,523,674)	-	(773,500,223)	(815,023,897)	-
Issue of Loans	24	(478,022,580)	(39,712,313)	-	(517,734,893)	(293,747,643)
Purchase of Investment		(18,837,683)	(126,541)	-	(18,964,223)	(483,293,278)
Issue of Advances	24					
Total Payment		(6,232,765,952)	(524,445,744)	(13,902,959,219)	(20,660,170,915)	(8,317,718,845)
NET CASHFLOW FROM INVESTING ACTIVITIES		(5,726,343,965)	(522,384,595)	(13,167,879,188)	(19,891,449,356)	(7,881,063,102)
CASHFLOW FROM FINANCING ACTIVITIES						
Cash Receipt From Financing Activities						
	8	96,526,294,481	-	838,227,389	97,364,521,869	117,581,880,296
Proceeds from Domestic Borrowing		29,015,873,485	-	-	29,015,873,485	16,690,586,947
Proceeds from External Borrowing	7					
Total Receipt		125,542,167,966	-	838,227,389	126,380,395,355	134,272,467,243
Cash Payment For Financing Activities						
	8	(77,898,116,010)	-	(1,900,002,887)	(79,798,118,897)	(73,080,826,993)
Repayment of Domestic Borrowing		(5,263,145,684)	-	-	(5,263,145,684)	(8,571,070,693)
Repayment of External Borrowing	22					
Dividend Paid		-	-	(474,850,160)	(8,552)	(22,409,047)
Total Payment		(83,161,261,695)	-	(2,374,853,047)	(85,061,273,133)	(81,674,306,734)
NET CASHFLOW FROM FINANCING ACTIVITIES		42,380,906,271	-	(1,536,625,658)	41,319,122,221	52,598,160,509
NET CHANGE IN STOCK OF CASH		14,093,350,747	213,667,737	395,162,452	14,702,180,936	10,157,776,932
CASH AND CASH EQUIVALENT AT BEGINNING		32,458,986,596	287,390,546	5,203,891,861	37,950,269,003	23,200,235,518
CASH AND CASH EQUIVALENT AT CLOSE		46,552,337,342	501,058,283	5,599,054,313	52,652,449,939	33,358,012,450

A CHART SHOWING THE CONTRIBUTION OF VARIOUS CASHFLOW ACTIVITIES



NOTES TO THE WHOLE-OF-GOVERNEMTN FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED 31ST DECEMBER 2021

1.0 ACCOUNTING POLICIES

1.1 General Statement

These general-purpose financial statements cover operations of the Government of Ghana (GoG), as economic reporting entity in the Public Sector of the Republic of Ghana.

1.2.0 Public Sector Reporting

These financial statements have been prepared on Whole-of-Government basis taking cognizance of the Appropriation Act 2021 (Act 1069), the resolutions approving the Composite Budget of the Metropolitan, Municipal and District Assemblies (MMDAs), pursuant to Article 179 (2) (a) of the 1992 Constitution of the Republic of Ghana and budget of SOEs as approved by their governing boards. The financial statements include consolidated data of all Covered Entities subsisting on public funds (Consolidated fund, Statutory Funds, Internally Generated Fund and Donor Funds) utilized in the 2021 financial year, including Government Business Entities (GBEs) and State-Owned Enterprises (SOEs).

1.3.0 Basis of preparation and authorization for issue

1.3.1 Basis of preparation

The financial statements have been prepared on a modified accrual basis in accordance with the Generally Accepted Accounting Principles (GAAP) with effort towards full adoption and compliance with the International Public Sector Accounting Standards (IPSAS). In preparing the financial statements, the Controller and Accountant-General takes cognizance of the Constitution of the Republic of Ghana 1992, the Public Financial Management Act 2016 (Act 921) and the Public Financial Management Regulations 2019 (LI 2378). These financial statements have been prepared on a going-concern basis and the accounting policies have been applied consistently in the preparation and presentation of the financial statements. The financial statements present fairly the assets, liabilities, revenue and expenses of the Whole-of-Government of the Republic of Ghana and consist of the following:

- (a) Statement of financial position (statement I);
- (b) Statement of financial performance (statement II);
- (c) Statement of receipts and payments (statement III)
- (d) Statement of changes in net assets (statement IV);
- (e) Statement of cash flows, using the direct method (statement V);

- (f) Notes to the financial statements comprising a summary of significant accounting policies and other explanatory notes;
- (g) Comparative information in respect of amounts presented in the financial statements indicated in (a) to (e) above and, where relevant, comparative information for narrative and descriptive information are also presented in the notes.

1.3.2 IPSAS Compliance

Adoption of International Public Sector Accounting Standards (IPSAS) in Ghana was announced in 2014 by the then Minister for Finance and a formal declaration was made in the 2015 Budget and Economic Policy presented for approval to the Parliament of Ghana. The CAGD has since made significant progress towards full IPSAS accrual basis of accounting. In 2021 data collection exercise for legacy fixed assets begun at Covered Entities across the country. The legal fixed assets data being collected shall be validated for inclusion in the annual financial statements for 2022 financial year.

The 2021 Whole-of-Government Financial Statements complied with 31 out of the 36 applicable IPSAS and 1 out of 3 Recommended Practice Guidelines (RPGs) as presented in the table below. It should be noted that Six (6) out of the Forty-two (42) IPSASs are not applicable to the Government of Ghana.

No	IPSAS CODE	IPSAS NAME	Remarks
1	IPSAS 1	PRESENTATION OF FINANCIAL STATEMENTS	Complied
2	IPSAS 2	CASH FLOW STATEMENTS	Complied
3	IPSAS 3	ACCOUNTING POLICIES, CHANGES IN ACCOUNTING ESTIMATES AND ERRORS	Complied
4	IPSAS 4	THE EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES	Complied
5	IPSAS 5	BORROWING COSTS	Complied
6	IPSAS 6	INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD	Not Applicable
7	IPSAS 7	INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD	Not Applicable
8	IPSAS 8	INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD	Not Applicable
9	IPSAS 9	REVENUE FROM EXCHANGE TRANSACTIONS	Complied
10	IPSAS 10	FINANCIAL REPORTING IN HYPERINFLATIONARY ECONOMIES	Not Applicable
11	IPSAS 11	CONSTRUCTION CONTRACTS	Complied
12	IPSAS 12	INVENTORIES	Complied
13	IPSAS 13	LEASES	Complied
14	IPSAS 14	EVENTS AFTER THE REPORTING DATE	Complied
15	IPSAS 15	INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD	Not Applicable
16	IPSAS 16	INVESTMENT PROPERTY	Complied
17	IPSAS 17	PROPERTY, PLANT AND EQUIPMENT	Complied
18	IPSAS 18	SEGMENT REPORTING	Complied
19	IPSAS 19	PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS	Complied
20	IPSAS 20	RELATED PARTY DISCLOSURES	Not Complied
21	IPSAS 21	IMPAIRMENT OF NON-CASH-GENERATING ASSETS	Not Complied

22	IPSAS 22	DISCLOSURE OF FINANCIAL INFORMATION ABOUT THE GENERAL GOVERNMENT SECTOR	Complied
23	IPSAS 23	REVENUE FROM NON-EXCHANGE TRANSACTIONS (TAXES AND TRANSFERS)	Complied
24	IPSAS 24	PRESENTATION OF BUDGET INFORMATION IN FINANCIAL STATEMENTS	Complied
25	IPSAS 25	INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD	Not Applicable
26	IPSAS 26	IMPAIRMENT OF CASH-GENERATING ASSETS	Not Complied
27	IPSAS 27	AGRICULTURE	Not Complied
28	IPSAS 28	FINANCIAL INSTRUMENTS PRESENTATION	Complied
29	IPSAS 29	FINANCIAL INSTRUMENTS RECOGNITION AND MEASUREMENT	Complied
30	IPSAS 30	FINANCIAL INSTRUMENT DISCLOSURES	Complied
31	IPSAS 31	INTANGIBLE ASSETS	Complied
32	IPSAS 32	SERVICE CONCESSION ARRANGEMENTS: GRANTOR	Not Complied
33	IPSAS 33	FIRST-TIME ADOPTION OF ACCRUAL BASIS INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)	Complied
34	IPSAS 34	SEPARATE FINANCIAL STATEMENTS	Complied
35	IPSAS 35	CONSOLIDATED FINANCIAL STATEMENTS	Complied
36	IPSAS 36	INVESTMENTS IN ASSOCIATES AND JOINT VENTURES	Complied
37	IPSAS 37	JOINT ARRANGEMENTS	Complied
38	IPSAS 38	DISCLOSURE OF INTERESTS IN OTHER ENTITIES	Complied
39	IPSAS 39	EMPLOYEE BENEFITS	Complied
40	IPSAS 40	PUBLIC SECTOR COMBINATIONS	Complied
41	IPSAS 41	FINANCIAL INSTRUMENTS	Complied
42	IPSAS 42	SOCIAL BENEFITS	Complied
43	RPG 1	REPORTING ON THE LONG-TERM SUSTAINABILITY OF AN ENTITY'S FINANCES	Not Complied
44	RPG 2	FINANCIAL STATEMENT DISCUSSION AND ANALYSIS	Complied
45	RPG 3	REPORTING SERVICE PERFORMANCE INFORMATION	Not Complied

1.3.3 Going concern

The going-concern assertion is based on the fact that Government of Ghana, as the reporting entity, is a sovereignty under the Constitution of the Republic of Ghana 1992, and her net assets position, stable historical trend of tax collection gives no indication that the Republic of Ghana will cease its operations.

1.3.4 Authorization for issue

These financial statements are certified by the Controller and Accountant-General as the Chief Accounting Officer and advisor to the Government of Ghana on accounting matters. In compliance with Section 81 (1) of the Public Financial Management Act, 2016 (Act 921) and Regulation 217 (1) of the Public Financial Management Regulations, 2019 (L.I. 2378); the Controller and Accountant-General is mandated to, within three months after the end of each financial year, prepare and submit to the Auditor-General, and copy the Minister, consolidated financial statements of all covered entities on all public funds of Ghana.

1.3.5 Measurement basis

The financial statements are prepared using the historical-cost convention and financial assets are recorded at fair values.

1.3.6 Functional and Presentation Currency

The functional and presentation currency of the Republic of Ghana is the Ghana Cedi (GH¢). The financial statements are expressed in Ghana Cedi unless otherwise stated.

1.3.6.1 Transactions in currencies other than the functional currency (foreign currencies) are translated into Ghana Cedis at Bank of Ghana rates of exchange at the date of the transaction. The Bank of Ghana rates of exchange approximate the spot rates prevailing at the dates of the transactions. At year-end, monetary assets and liabilities denominated in foreign currencies are translated at the Bank of Ghana rates of exchange. Non-monetary foreign currency denominated items that are measured at fair value are translated at the Bank of Ghana rate of exchange at the date on which the fair value was determined. Non-financial items measured at historical cost in a foreign currency are translated at rate prevailing at the date of measurement.

1.3.6.2 Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year-end exchange rates are recognized in the statement of financial performance on a net basis.

1.4.0 Revenue

1.4.1 Revenue from Non-exchange Transactions

Revenues from non-exchange transactions, such as direct and indirect taxes are recognized when earned. Non-exchange transaction is one in which the reporting entity receives something of value without directly giving value in exchange.

1.4.1.1 Direct tax revenues are revenues received from taxes paid by individuals and organizations directly to the Ghana Revenue Authority (GRA) or other legally mandated entities, including income tax, real property tax, personal property tax or taxes on assets.

1.4.1.2 Indirect tax revenues are revenues received from taxes paid by individuals and organizations to the GRA or other legally mandated entities for the consumption of goods or services.

1.4.1.3 Non-tax revenues of a non-exchange nature are revenues legally enforceable by legislative instruments paid directly to the reporting entity; such as property rate, basic rate, local authority levies and building permits.

1.4.2 Revenue from Exchange Transactions

Exchange transactions are those in which the entities sell goods or services in exchange for a consideration. Revenue comprises the fair value of consideration received or receivable for the sale of goods or services. Central government and Local government entities recognize revenue when

received except for entities with evidential certainty of receivables, such as the National Health Insurance Authority, Health and Educational Institutions and SOEs that recognized revenue when earned, can be reliably measured, when the inflow of future economic benefits is probable and when specific criteria have been met, as follows:

- (a) a sale occurs and risks and rewards have been transferred and;
- (b) service is performed

1.5.0 Expenditures

- 1.5.1** The reported expenditure in the Statement of Financial Performance is recognized when incurred. Expenditures are decreases in economic benefits or service potential during the reporting year in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets, and are recognized on an accrual basis when goods are delivered and services are rendered, regardless of the terms of payment.
- 1.5.2** Compensation of employees include international, national and general temporary staff salaries of public sector employees. The allowances and benefits include other staff entitlements, such as pension contributions and payments and other salary related allowances.
- 1.5.3** Use of Goods and services comprise of recurrent expenses incurred as a result of goods received and services rendered to public entities.
- 1.5.4** Interest expenses are finance costs incurred on loans acquired on domestic and external debts for the period.
- 1.5.5** Social benefits are expenses incurred as a result of social interventions carried out to benefit certain persons, communities and class of people in the society.
- 1.5.6** Other expenditure include contributions, professional fees, donations, court expenses, scholarships, bursaries, awards and rewards.
- 1.5.6** Foreign financed investments are project related expenses financed by foreign loans and grants.

1.6.0 Property, Plant and Equipment

- 1.6.1** Property, plant and equipment are classified into different categories based on their nature, functions, useful lives and valuation methodologies, such as buildings, transport equipment, other machinery and equipment, other structures and infrastructural assets. Recognition of property, plant and equipment is as follows:
 - (a) All property, plant and equipment are stated at historical cost, less accumulated depreciation. Historical cost comprises the purchase price, any costs directly attributable to bringing the asset to its location and operational condition and the initial estimate of dismantling and site restoration costs;

(b) With regard to property, plant and equipment acquired at nil or nominal cost, including donated assets, the fair value at the date of acquisition is deemed to be the cost to acquire equivalent assets.

(c) the cost of an asset acquired through a non-exchange transaction is determined at its fair value as at the date of acquisition.

1.6.2 Property, plant and equipment are depreciated over their estimated useful lives using the straight-line method up to their residual value, except for land, and assets under construction (Work in Progress) which are not subject to depreciation. Given that not all components of a building have the same useful lives or the same maintenance, upgrade or replacement schedules, significant components of owned buildings are depreciated using the component approach. Depreciation is charged in the year that the asset is acquired, the entity gains control over the asset, and put in use for its intended purpose. Depreciation is not charged in the year of retirement or disposal. The estimated useful lives of property, plant and equipment classes are as follows:

Main Category	Major Category	Minor Category	Useful Life
Buildings and Other Structures	Barracks	Barracks	50
Buildings and Other Structures	Bungalows, Flats	Bungalows	50
Buildings and Other Structures	Bungalows, Flats	Flats	50
Buildings and Other Structures	Clinics	Clinics	50
Buildings and Other Structures	Day Care Centre	Day Care Centre	50
Buildings and Other Structures	Destitute Homes	Destitute Homes	50
Buildings and Other Structures	Garage/Hangar	Garage/Hangar	50
Buildings and Other Structures	Health Centres	Health Centres	50
Buildings and Other Structures	Homes of Aged	Homes of Aged	50
Buildings and Other Structures	Hospitals	Hospitals	50
Buildings and Other Structures	Markets	Markets	50
Buildings and Other Structures	Museum	Museum	50

Buildings and Other Structures	Office Buildings	Office Buildings	50
Buildings and Other Structures	Palace	Palace	50
Buildings and Other Structures	School Buildings	School Buildings	50
Buildings and Other Structures	Security Building/Gate	Security Building/Gate	50
Buildings and Other Structures	Slaughter House	Slaughter House/Abattoir	50
Buildings and Other Structures	Sports Stadium	Sports Stadium	50
Buildings and Other Structures	Warehouse / Stores	Warehouse / Stores	40

Main Category	Major Category	Minor Category	Useful Life
Buildings and Other Structures	Workshop	Workshop	30
Buildings and Other Structures	Agricultural Building	Agricultural Building	40
Transport Equipment	Airplanes	Commercial Planes	20
Transport Equipment	Airplanes	Helicopters	20
Transport Equipment	Airplanes	Jet	20
Transport Equipment	Airplanes	Multi-Engine Propeller	20
Transport Equipment	Airplanes	Non-commercial Planes	20
Transport Equipment	Airplanes	Single-Engine Propeller	20
Transport Equipment	Motor Bike, bicycles	Motor Bike	3
Transport Equipment	Motor Bike, bicycles	Tri-Cycle	3
Transport Equipment	Motor Vehicle	Ambulance	5
Transport Equipment	Motor Vehicle	Bus	5
Transport Equipment	Motor Vehicle	Pick Ups	7
Transport Equipment	Motor Vehicle	Saloon Cars	5
Transport Equipment	Motor Vehicle	Station Wagon(SUV)	7
Transport Equipment	Motor Vehicle	Tankers	10
Transport Equipment	Motor Vehicle	Towed Roadway Equipment	5
Transport Equipment	Motor Vehicle	Trucks	10
Transport Equipment	Motor Vehicle	Utility Vehicles	7
Transport Equipment	Motor Vehicle	Van	5
Transport Equipment	Motor Vehicle	Water Tanker	10
Transport Equipment	Ships and Vessels	Canoes/boats	10
Transport Equipment	Ships and Vessels	Ferries	30
Transport Equipment	Ships and Vessels	Pontoons	30
Transport Equipment	Ships and Vessels	Rowboats	30
Transport Equipment	Ships and Vessels	Ships	35
Transport Equipment	Trains	Diesel Engines	25
Transport Equipment	Trains	Petrol Engines	25
Transport Equipment	Trains	Steam Engines	25
Furniture Fixtures	Furniture Fixtures	Bed	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Bookshelves/Bookcase	7
Furniture Fixtures	Furniture Fixtures	Chest of Drawers	7

Main Category	Major Category	Minor Category	Useful Life
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Cupboard/Wardrobe	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Desk	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Room Divider	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Side Board	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Sofa/Settee	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Stool	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Swivel Chair	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Table(Office, Conference, etc)	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Wooden Settee	7
Other Machinery and Equipment	Accessories	Accessories	5
Other Machinery and Equipment	Accessories	Vacuum Cleaner/Carpet Hoover	5
Other Machinery and Equipment	Agricultural Machinery	Agricultural Machinery	7
Other Machinery	Air Condition	Air Condition	5
Other Machinery and Equipment	Communication Equipment	Amplifier	3
Other Machinery and Equipment	Communication Equipment	Camera (Video, Digital, Film)	3
Other Machinery and Equipment	Communication Equipment	Multimedia Player	3
Other Machinery and Equipment	Communication Equipment	Easel(Manual, Electronic)	3

Main Category	Major Category	Minor Category	Useful Life
Other Machinery and Equipment	Communication Equipment	Facsimile/Fax Machine	3
Other Machinery and Equipment	Communication Equipment	Loud Speaker/Sound Speaker	3
Other Machinery and Equipment	Communication Equipment	Megaphone	3
Other Machinery and Equipment	Communication Equipment	Projector	3
Other Machinery and Equipment	Communication Equipment	Radio Battery Charger	3
Other Machinery and Equipment	Communication Equipment	Radio Cassette Player	3
Other Machinery and Equipment	Communication Equipment	Radio Receiver	3
Other Machinery and Equipment	Communication Equipment	Radio Transmitter	3
Other Machinery and Equipment	Communication Equipment	Slide Projector	3
Other Machinery and Equipment	Communication Equipment	Switch Board	3
Other Machinery and Equipment	Communication Equipment	Television	3
Other Machinery and Equipment	Communication Equipment	Video Cassette Player (Deck)	3
Other Machinery and Equipment	Communication Equipment	Video Cassette Recorder (Deck)	3
Other Machinery and Equipment	Communication Equipment	Video Phone/Security Detector	3
Other Machinery and Equipment	Computers and Accessories	Computers and Accessories	5
Other Machinery and Equipment	Electrical Equipment	Control Panel	5
Other Machinery and Equipment	Electrical Equipment	Generator Set	5
Other Machinery and Equipment	Electrical Equipment	Refrigerator/Freezer	5
Other Machinery and Equipment	Electrical Equipment	Stabilizer, Transformer(Off),UPS	5

Main Category	Major Category	Minor Category	Useful Life
Other Machinery and Equipment	Electrical Equipment	Water Filter	5
Other Machinery and Equipment	Networking, ICT Equipment	Cabling	7
Other Machinery and Equipment	Networking, ICT Equipment	Data Storage	7
Other Machinery and Equipment	Networking, ICT Equipment	Firewalls	7
Other Machinery and Equipment	Networking, ICT Equipment	Routers	7
Other Machinery and Equipment	Networking, ICT Equipment	Servers-Computing	7
Other Machinery and Equipment	Networking, ICT Equipment	Switches	7
Other Machinery and Equipment	Office Equipment	Binding Machine	8
Other Machinery and Equipment	Office Equipment	Comb/Binding Machine	8
Other Machinery and Equipment	Office Equipment	Embossing Machine	8
Other Machinery and Equipment	Office Equipment	Filing Cabinet	8
Other Machinery and Equipment	Office Equipment	Hologram Machine	8
Other Machinery and Equipment	Office Equipment	Laminating Machine	8
Other Machinery and Equipment	Office Equipment	Metal Storage Cabinet	8
Other Machinery and Equipment	Office Equipment	Photocopier Machine	5
Other Machinery and Equipment	Office Equipment	Printer	5
Other Machinery and Equipment	Office Equipment	Safe	8
Other Machinery and Equipment	Office Equipment	Scanner	5
Other Machinery and Equipment	Office Equipment	Shelves	8
Other Machinery and Equipment	Office Equipment	Stainless Steel Coat Rack	8

Main Category	Major Category	Minor Category	Useful Life
Other Machinery and Equipment	Office Equipment	Storage Cabinet	8
Other Machinery and Equipment	Office Equipment	Typewriters	5
Other Machinery and Equipment	Other machinery and equipment	Laboratory Equipment	8
Other Machinery and Equipment	Other machinery and equipment	Other machinery and equipment	8
Other Machinery and Equipment	Other machinery and equipment	Oven/Stove/Range/Microwave	5
Other Machinery and Equipment	Plant and Machinery	Plant and Machinery	8
Infrastructure Assets	APRON and RAMP Areas	Apron and Ramp Areas	30
Infrastructure Assets	Bridges	Bridges	50
Infrastructure Assets	Car,Lorry Park	Car,Lorry Park	30
Infrastructure Assets	Cemeteries	Cemeteries	50
Infrastructure Assets	Cemeteries	Cemeteries - Defence	50
Infrastructure Assets	Cemeteries	Cemeteries - Public	50
Infrastructure Assets	Dam	Dam	30
Infrastructure Assets	Drainage	Drainage	30
Infrastructure Assets	Drainage Facility	Drainage Facility	30
Infrastructure Assets	Electrical Networks	Electrical Networks	10
Infrastructure Assets	Feeder Roads	Feeder Roads	10
Infrastructure Assets	Fibre Optic	Fibre Optic Cable	30
Infrastructure Assets	Fire Hydrants	Fire Hydrants	20
Infrastructure Assets	Gas (main and lines)	Gas (main and lines)	30
Infrastructure Assets	Harbour and Landing Sites	Harbour and Landing Sites	50
Infrastructure Assets	Highways	Highways	40
Infrastructure Assets	Irrigation Systems	Irrigation Systems	20
Infrastructure Assets	Landscaping and Gardening	Landscaping and Gardening	5
Infrastructure Assets	Lighting and Traffic system	Lighting and Traffic system	20
Infrastructure Assets	Other - Infrastructure	(Oil Rig)	40
Infrastructure Assets	Railway Line	Railway Line	30
Infrastructure Assets	Road Signals	Road Signals	10
Infrastructure Assets	Runways	Runways	10
Infrastructure Assets	Sea Walls	Sea Defence Walls	20

Main Category	Major Category	Minor Category	Useful Life
Infrastructure Assets	Sewers	Sewers	25
Infrastructure Assets	Toilets	Toilets	25
Infrastructure Assets	Urban Roads	Urban Roads	30
Infrastructure Assets	Utilities Networks	Utilities Networks	30
Infrastructure Assets	Water Lines	Water Lines	20
Infrastructure Assets	Water Systems	Water Systems	20
Land	Land	Land	-
Intangible Assets	Computer Software	Software	7

1.6.3 Disposal gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognized; such a gain or loss is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

1.7.0 Heritage assets

1.7.1 Heritage assets are recognized in the financial statements, but significant heritage asset transactions are disclosed in the notes thereto. Assets are categorized as heritage assets because of their cultural, educational, religious or historical significance. The Government of Ghana heritage assets comprise but not limited to works of art, culture, historical monuments, books and a statue. They were acquired over many years by various means, including purchase, donation and bequest. The heritage assets are not used in the delivery of services relating to the Government of Ghana's institutes or programmes; in accordance with the accounting policy of government, heritage assets are recognized and presented separately on the statement of financial position.

1.7.2 A gain or loss resulting from the disposal or transfer of heritage assets arises when proceeds from disposal or transfer differ from its carrying amount. Those gains or losses are recognized in the statement of financial performance within other revenue or other expenses.

1.7.3 Impairment assessments are conducted at the covered entities' during annual physical verification procedures and when events or changes in circumstance indicate that carrying amounts may not be recoverable.

1.8.0 Inventories

1.8.1 Inventory balances are recognized as current assets in the Statement of Financial Position.

- 1.8.2** The cost of inventory in stock is determined using the average price cost basis. The cost of inventories includes the cost of purchase, plus other costs incurred in bringing the items to the destination and condition for use. Inventory acquired through non-exchange transactions, that is, donated goods, is measured at fair value at the date of acquisition. Inventories held for sale are valued at the lower of cost and net realizable value.
- 1.8.3** Inventories held for distribution at no or nominal charge or for consumption in the production of goods or services are valued at the lower of cost and current replacement cost.
- 1.8.4** The carrying amounts of inventories are expensed when inventories are sold, exchanged, distributed externally or consumed by the respective covered entity. Net realizable value is the net amount that is expected to be realized from the sale of inventories in the ordinary course of operations. Current replacement cost is the estimated cost that would be incurred to acquire the asset.
- 1.8.5** Inventories are subject to physical verification based on value and risk as assessed by principal spending officers. Valuations are net of write-downs from cost to current replacement cost/net realizable value, which are recognized in the statement of financial performance.

1.9.0 Intangible assets

- 1.9.1** Intangible assets are carried at cost, less accumulated amortization and accumulated impairment loss. For intangible assets acquired at nil or nominal cost, including donated assets, the fair value at the date of acquisition is deemed to be the cost to acquire the assets.
- 1.9.2** Acquired computer software licenses are capitalized on the basis of costs incurred to acquire and bring into use the specific software. Development costs that are directly associated with the development of software for use by the covered entities are capitalized as an intangible asset. Directly associated costs include software development employee costs, costs for consultants and other applicable overhead costs. Intangible assets with finite useful lives are amortized on a straight-line method and amortization charged in the year acquisition or in the year when they become operational. The useful lives of major classes of intangible assets have been estimated as shown below.

1.9.3 Class	Range of estimated useful life
Software acquired externally	7 years
Software developed internally	7 years
Software under development	Not amortized

1.9.4 Annual impairment reviews of intangible assets are conducted where assets are under development or have an indefinite useful life. Other intangible assets are subject to impairment review only when indicators of impairment are identified.

1.10.0 Cash and Cash equivalents.

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

1.11.0 Financial assets classification

1.11.1 The classification of financial assets depends primarily on the purpose for which the financial assets are acquired. The Republic of Ghana classifies its financial assets in one of the categories shown below; at initial recognition and re-evaluates the classification at each reporting date.

<i>Classification</i>	<i>Financial assets</i>
Fair value through surplus or deficit	Equity Investments in controlled entities, cash pools and the Endowment Fund
Loans and receivables	Cash and cash equivalents, Loans, Advances and receivables

1.11.2 All financial assets are initially measured at fair value. The Republic of Ghana initially recognizes financial assets classified as loans and receivables on the date on which they originated. All other financial assets are recognized initially on the trade date, which is the date the entity becomes party to the contractual provisions of the instrument.

1.11.3 Financial assets with maturities in excess of 12 months at the reporting date are categorized as non-current assets in the financial statements. Assets denominated in foreign currencies are translated into Ghana Cedis at the Bank of Ghana rates of exchange prevailing at the reporting date, with net gains or losses recognized in surplus or deficit in the statement of financial performance.

1.11.4 Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are initially recorded at fair value and are subsequently reported at amortized cost calculated using the effective interest rate

method. Interest revenue is recognized on a time proportion basis using the effective interest rate method on the respective financial asset.

- 1.11.5** Financial assets are assessed at each reporting date to determine whether there is objective evidence of impairment. Evidence of impairment includes default or delinquency of the counterparty or permanent reduction in the value of the asset. Impairment losses are recognized in the statement of financial performance in the year in which they arise.
- 1.11.6** Financial assets are derecognized when the rights to receive cash flows have expired or have been transferred, and the economic entity has transferred substantially all risks and rewards of the financial asset. Financial assets and liabilities are offset, and the net amount is reported in the statement of financial position when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.
- 1.11.7** Investments of the Central government are mainly equity investments in State Owned Enterprises, Government Business Entities and other companies recognized on the Statement of financial position at their initial cost, and subsequently measured at fair value at year end.

1.12.0 Financial liabilities classification

- 1.12.1** Financial liabilities are classified into short term (less than one 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 under current and non-current liabilities.
- 1.12.2** They include accounts payable, trust monies, domestic loans and external loans to the economic reporting entities. Financial liabilities classified as domestic loans and external loans are initially recognized at fair value and subsequently measured at amortized cost. Financial liabilities are recognized at their nominal value.
- 1.12.3** Financial liabilities with a duration of less than 12 months are recognized under current liabilities and those with more than 12 months duration are recognized under non-current liabilities.
- 1.12.4** The reporting entity re-evaluates the classification of financial liabilities at each reporting date and derecognizes financial liabilities when its contractual obligations are discharged, waived, cancelled or expired.
- 1.12.5** Accounts payable and accrued liabilities arise from the purchase of goods and services that have been received but not paid for at the reporting date. Payables are recognized and subsequently measured at their nominal value because they are generally due within 12 months.

1.13.0 Advance receipts and other liabilities

1.13.1 Advance receipts and other liabilities consist of payments received in advance relating to exchange transactions, liabilities for conditional funding arrangements and other deferred revenue.

1.14.0 Leases

1.14.1 The Government of Ghana as “lessee”

1.14.2 Leases of property, plant and equipment where the Government of Ghana has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalized at the start of the lease at the lower of fair value or the present value of the minimum lease payments. The rental obligation, net of finance charges, is reported as a liability in the statement of financial position. Assets acquired under finance leases are depreciated in accordance with property, plant and equipment policies. The interest element of the lease payment is charged to the statement of financial performance as an expense over the lease term on the basis of the effective interest rate method.

1.14.3 Leases where all of the risks and rewards of ownership are not substantially transferred to the Government of Ghana are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance as an expense on a straight-line basis over the term of the lease.

1.15.0 Donated right to use

1.15.1 Land, buildings, infrastructure assets, machinery and equipment are frequently granted to the Government of Ghana, primarily by individuals and corporate entities at nil or nominal cost, through donated right-to-use arrangements. These arrangements are accounted for as operating leases or finance leases depending on whether an assessment of the agreement indicates that control over the underlying asset is transferred to the Government of Ghana.

1.15.2 Where a donated right-to-use arrangement is treated as an operating lease, an expense and corresponding revenue equal to the annual rental value of the asset or similar property are recognized in the financial statements. Where a donated right -to- use arrangement is treated as a finance lease (principally with a lease term of over 35 years for premises), the fair market value of the property is capitalized and depreciated over the shorter of the useful life of the property and the term of the arrangement. In addition, a liability for the same amount is recognized, which is progressively recognized as revenue over the lease term. Donated right-to-use land arrangements are accounted for as operating leases where the Government of Ghana does not have exclusive control over the land and/or title to the land is transferred under restricted deeds.

1.15.3 Where title to land is transferred to the Government of Ghana without restrictions, the land is accounted for as donated property, plant and equipment and recognized at fair value at the acquisition date.

1.16.0 Commitments

1.16.1 Commitments are future expenses to be incurred by the Government of Ghana with respect to open contracts which the Government of Ghana has minimal, if any, discretion to avoid in the ordinary course of operations. Commitments include capital commitments (the amount of contracts for capital expenses that are not paid or accrued by the reporting date), contracts for the supply of goods and services that are not delivered at the end of the reporting period, non-cancellable minimum lease payments and other non-cancellable commitments.

1.17.0 Consolidation of economic, controlled and controlling entities' Financial Statements

1.17.1 These financial statements have been prepared to include the three (3) levels of government, namely; the Central government, Local government authorities and State-Owned Enterprises / Government Business Entities.

1.17.2 a) SOEs/GBEs in which economic entity holds 50% or more shares were consolidated on line-by-line basis. The Financial Statements reflect economic reporting entity's share of the results of operations of these SOEs.

1.17.3 b) SOEs/GBEs in which the economic entity holds less than 50 % interest are reported using the IPSAS equity method whereby the investments are initially recorded at cost and adjusted thereafter for the post acquisition change in the economic entity's share of net assets/equities and surplus/deficit on the Statement of financial performances of the respective SOEs/ GBEs.

1.18.0 Provisions and contingent liabilities

1.18.1 Provisions are recognized as liabilities when the economic entity has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle that obligation and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenses required to settle the present obligation at the reporting date. The estimate is discounted where the effect of the time value of money is material. Contingent liabilities are disclosed for pending claims when the probability of outcome cannot be determined and the amount of loss cannot be reasonably estimated. As at 31 December 2021, there were no material provisions recognized or contingent liabilities to disclose.

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

1.19.0 Contingent liabilities

1.19.1 Any possible obligations that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Government of Ghana are disclosed as contingent liabilities. Contingent liabilities are also disclosed where present obligations that arise from past events cannot be recognized because it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligations, or the amount of the obligations cannot be reliably measured.

1.19.2 Provisions and contingent liabilities are assessed continually to determine whether an outflow of resources embodying economic benefits or service potential has become more or less probable. If it becomes more probable that such an outflow will be required, a provision is recognized in the financial statements of the year in which the change of probability occurs. Similarly, where it becomes less probable that such an outflow will be required, a contingent liability is disclosed in the notes to the financial statements.

1.20.0 Contingent assets

1.20.1 Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the effective control of the Government of Ghana. Contingent assets are disclosed in the notes when it is more likely than not that economic benefits will flow to the Government of Ghana.

1.21.0 Events after the reporting date

1.21.1 There have been no material events, favourable or unfavourable, that occurred between the date of the financial statements and the date when the financial statements were authorized for issue that would have had a material impact on these statements.

1.22.0 Materiality and use of judgment and estimation

1.22.1 Materiality is central to the preparation and presentation of the economic entity's financial statements and its materiality framework provides a systematic method in guiding accounting decisions relating to presentation, disclosure, aggregation, offsetting and retrospective versus prospective application of changes in accounting policies. In general,

an item is considered material if its omission or its aggregation would have an impact on the conclusions or decisions of the users of the financial statements.

- 1.22.2** Preparing financial statements in accordance with Generally Accepted Accounting Principles requires the use of estimates, judgments and assumptions in the selection and application of accounting policies and in the reported amounts of certain assets, liabilities, revenues and expenses.
- 1.22.3** Accounting estimates and underlying assumptions are reviewed on an ongoing basis and revisions to estimates are recognized in the year in which the estimates are revised and in any future year affected. Significant estimates and assumptions that may result in material adjustments in future years include: actuarial measurement of employee benefits; selection of useful lives and the depreciation/amortization methods for property, plant and equipment/intangible assets; impairment of assets; classification of financial instruments; valuation of inventory; inflation and discount rates used in the calculation of the present value of provisions; and classification of contingent assets/liabilities.

1.23.0 Comparison to budget

- 1.23.1** Comparison of budget and actual amounts on a comparable basis presents the difference on the statement of financial performance between budget amounts which are prepared on a cash basis and actual revenues and expenditures prepared on modified accrual basis.
- 1.23.2** Approved budgets are those that permit expenses to be incurred and are approved by Parliament of Ghana and Boards of State-Owned Enterprises. For IPSAS reporting purposes, approved budgets are the appropriations authorized for each budget area under Parliament of Ghana and Boards of State-Owned Enterprises proceedings. The presentation of activities and associated expenditures in the statement of financial performance compare budget and actual amounts to reflect the cost classification categories approved by the Parliament:
 - (a) Compensation of Employees;
 - (b) Use of Goods and Services;
 - (c) Capital Expenditure.
- 1.23.3** The original budget amounts are the 2021 portions of the appropriations approved by the Parliament of Ghana for the fiscal year January 1st – December 31st 2021. Differences between original and final budget amounts are due to revised appropriations as approved by the Parliament of Ghana and increased authorized spending for specific programme activities that the Minister of Finance has been authorized by the Parliament of Ghana and the Public Financial Management Act (2016) 921 and its accompanying regulations to accept and utilize.

1.23.4 Basis differences capture the differences resulting from preparing the budget on a cash basis against the preparation of the financial statements on modified accrual basis towards full IPSAS Accruals. In order to reconcile the budgetary results to the statement of cash flows, the non-cash elements such as consumption of fixed assets and amortization of intangible assets.

1.24.0 Consolidated Financial Statements

1.24.1 Central Government as a controlling entity consolidates all the activities of all controlled entities, investment in associates and joint ventures. Controlled entities consolidated in the consolidated financial statements comprise of all Ministries Departments and Agencies (MDAs), Metropolitan Municipal and District Assemblies (MMDAs), Internally Generated Fund (IGF) Institutions, Statutory Fund Institutions, State-Owned Enterprises (SOEs), Government Business Entities (GBEs) and Joint Venture Companies (JVCs) substituting of all public funds.

Below are the State-Owned Enterprises, Government Business Entities, Associates and Joint Venture Companies included in the Consolidated Financial Statements.

No.	SOE Name	GoG Share Holding
1	Accra Digital Centre	100%
2	AirtelTigo Ghana Limited	100%
3	Architectural Engineering Services Limited (AESL)	100%
4	Bulk Oil & Storage Transportation Company (BOST)	100%
5	Consolidated Bank Ghana Limited (CBG)	100%
6	Electricity Company of Ghana (ECG)	100%
7	Ghana Airports Company Limited	100%
8	Ghana Commodity Exchange Limited	100%
9	Ghana Cylinder Manufacturing Company Limited	100%
10	Ghana Grid Company (GRIDCo)	100%
11	Ghana Post Company Limited	100%
12	Ghana Supply Company Limited	100%
13	Ghana Water Company Limited (GWCL)	100%
14	Graphic Communications Group Limited (GCGL)	100%
15	Northern Electricity Distribution Company (NEDCo)	100%
16	Precious Minerals Marketing Company (PPMC)	100%
17	PSC Tema Shipyard	100%
18	State Housing Company Limited (SHCL)	100%
19	Tema Oil Refinery (TOR)	100%
20	Volta River Authority (VRA)	100%

21	Ghana Amalgamated Trust PLC	100%
22	Bui Power Authority	100%
23	Ghana Integrated Aluminium Development Corporation	100%
24	Ghana Integrated Iron and Steel Development Corporation	100%
25	News Times Corporation	100%
26	National Investment Bank (NIB)	97.21%
27	SIC Life Company	80%
28	Ghana Women's Fund Company Limited	67.51%
29	Ghana Civil Aviation Authority (GCAA)	100%
30	National Lottery Authority (NLA)	100%
31	Ghana Deposit Protection Corporation	100%
32	National Homeownership Fund	100%
33	E.S.L.A PLC	100%
34	Venture Capital Trust Fund	100%
35	SIC Financial Services Limited	30%
36	Cocoa Processing Company (CPC)	48.38%
37	Kumasi Abattoir Company Limited	41%
38	Ghana Libya Arab Holding Company	40%
39	SIC Insurance Company Limited	40%
40	PBC Company Limited	36.69%
41	ADB Bank Limited	32.29%
42	Ghana Rubber Estates Limited	25%
43	GCB Bank Limited	21.36%
44	Intercity STC Coaches Limited	20%
45	Ghana Bauxite Company Limited	20%
46	Benso Oil Palm Plantation (BOPP)	0.43%
47	Ghana Oil (GOIL) Company Limited	34.23%

1.25.0 Separate Financial Statements

1.25.1 Investments in controlled entities, associates and joint ventures are presented in the separate (Central Government) financial statements using the equity method. Separate financial statements are those presented in addition to the consolidated (Whole-of-Government) financial statements. Investments in associates and joint ventures are measured at their fair values using the equity method and presented in the statement of financial position in line with IPSAS 36.

1.25.2 In addition to the composite Whole-of-Government Financial Statements, the following general purpose financial statements are included as separate financial statements:

Annex I – Whole-of-Government Financial Statements comparative figures

Annex II – Consolidated Central Government Financial Statements

Annex III – Consolidated Local Government Financial Statements

Annex IV – Consolidated State-Owned Enterprises Financial Statements

1.26.0 Employee benefits

- 1.26.1** Employees comprise staff members within the public sector, whose employment and contractual relationship with the Government of Ghana are defined by a letter of appointment subject to regulations, legal and financial frameworks promulgated by the Parliament of Ghana and Public Services Commission. Employees also include certain individual contractors and National Builder Corpse employed by the Government of Ghana. Employee benefits are classified into short-term benefits, long-term benefits, post-employment benefits and termination benefits.
- 1.26.2** Short-term employee benefits are employee benefits (other than termination benefits) that are payable within 12 months after the end of the year in which the employee renders the related services. Short-term employee benefits comprise first-time employee benefits (assignment grants), regular daily/weekly/monthly benefits (wages, salaries and allowances), compensated absences (paid sick leave, maternity/paternity leave) and other short-term benefits (death grant, education grant, reimbursement of taxes and home leave travel) provided to current employees on the basis of services rendered. All such benefits that are accrued but not paid at the reporting date are recognized as current liabilities under payables within the statement of financial position.
- 1.26.3** Medium-to-Long-term employee benefits: Medium-to-Long-term plan pension liability present future outflows to pensioners that, for the purpose of this financial statements, will occur after 1 year to 20 years.
- 1.26.4** Post-employment benefits comprise end of service benefits, gratuities, ex-gratia, after-service health insurance, end-of-service repatriation benefits and a pension through the CAP-30 Pension Scheme.
- 1.26.5** The following benefits are accounted for as defined-benefit plans: ex-gratia, CAP-30 pension, after-service health insurance, repatriation benefits (post-employment benefits) and accumulated annual leave that is commuted to cash upon separation from the Employer (other long-term benefits). Defined-benefit plans are those where the Government of Ghana's obligation is to provide agreed benefits and therefore the Government of Ghana bears the actuarial risks. The liability for defined-benefit plans is measured at the present value of the defined-benefit obligation. Changes in the liability for defined-benefit plans, excluding actuarial gains and losses, are recognized in the statement of financial performance in the year in which they occur. The Government of Ghana has chosen to

recognize changes in the liability for defined-benefit plans from actuarial gains and losses directly through the statement of changes in net assets. At the end of the reporting year, the Government of Ghana held no plan assets as defined by IPSAS 36: Employee benefits.

- 1.26.6** The defined-benefit obligations are calculated using the projected credit method. The present value of the defined-benefit obligation is determined by discounting the estimated future cash outflows using treasury bills interest rates with maturity dates approximating those of the individual plans.
- 1.26.7** After-service health insurance. Worldwide coverage for medical expenses of eligible former staff members and their dependants is provided through after-service health insurance for certain institutions within the Government of Ghana. Upon end of service, staff members and their dependants may elect to participate in a defined-benefit health insurance plan of such institutions, provided they have met certain eligibility requirements. The after-service health insurance liability represents the present value of the share of the Government of Ghana's medical insurance costs for retirees and the post-retirement benefit accrued to date by active staff. A factor in the after-service health insurance valuation is to consider contributions from all plan participants in determining the Government of Ghana's residual liability.
- 1.26.8** The CAP-30 Staff Pension Scheme: The Government of Ghana runs a pension scheme (CAP-30 Pension) for staff that fall under the services umbrella of the Public Service institutions, which was established by the Parliament of Ghana to provide retirement, death, disability and related benefits to employees within that umbrella. The CAP 30 Pension is a funded employer defined benefit plan. Membership in the CAP-30 Pension Scheme is open to the staff of specialized service agencies recognized under the scheme, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the Government of Ghana stipulated in the Constitution of the Republic of Ghana and the specialized agencies. No plan pension assets were recognized in the financial statements as a result of the Government of Ghana not running a fund for the CAP-30 Pension scheme.
- 1.26.9** The plan exposes the Government of Ghana to actuarial risks associated with the current and former employees of these specialized agencies and those participating in the common system of salaries, allowances and other conditions of service stipulated in the Constitution of the Republic of Ghana participating in the Scheme, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and costs to individual specialized agencies participating in the scheme.
- 1.26.10** The Government of Ghana and the scheme, as with the other participating specialized agencies in the scheme, have recognized the annual pension payment in the statement of financial performance and measured the accrued liability or obligations on the present value basis of future outflows to pensions considering a discount factor for a period of 5 years.

1.27.0 Prior-year adjustments

1.27.1 Prior-year adjustments consist of understatements and overstatements arising from the consolidation of financial statement and other emerging issues across government which have been adjusted in the accumulated surplus balance brought forward presented in the Statement of Changes in Net Assets and detailed in note 40.

1.28.0 Borrowing Costs

1.28.1 Borrowing costs are recognized as an expense in the period in which they are incurred. Borrowing Costs that are directly attributable to the acquisition, construction, or production of a qualifying asset are capitalized as part of the cost of that asset.

1.28.2 Funds specifically borrowed for the purpose of obtaining a particular asset, the borrowing costs that directly relate to that qualifying asset can be readily identified and capitalized as part of the cost of the qualifying asset.

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	
2 DIRECT TAX								
Paid by Individuals	9,960,360,900	0	0	9,960,360,900	7,787,030,057			
Paid by Corporations	13,181,887,895	0	0	13,181,887,895	12,949,270,364			
Petroleum Income Tax 1	1,334,877,063	0	0	1,334,877,063	92,297,419			
Miscellaneous	3,232,680,261	0	0	3,232,680,261	1,284,480,673			
Total Receipt	27,709,806,120	0	0	27,709,806,120	22,113,078,513			
Add:								
Un-receipt P.A.Y.E	0	0	0	77,106,714	2,379,073,269			
Total Revenue	27,709,806,120	0	0	27,786,912,834	24,492,151,781			
3 INDIRECT TAX								
General Taxes on Goods and Services	7,457,841,465	0	0	7,457,841,465	4,414,492,716			
Excises	522,019,044	0	0	522,019,044	3,220,026,609			
Customs and Other Import Duties	19,241,940,282	0	0	19,241,940,282	15,014,430,555			
NHIL	1,480,893,650	0	0	1,480,893,650	1,888,797,941			
GETFUND	1,480,893,650	0	0	1,480,893,650	1,291,941,400			
Covid 19 Levi	456,806,094	0	0	456,806,094	0			
Petroleum Related Fund	2,338,838,384	0	0	2,338,838,384	1,813,206,756			
Total Receipt	32,979,232,570	0	0	32,979,232,570	27,642,895,978			
Less:								
Energy Sector Levy	2,232,029,302	0	0	0	1,813,206,756			
Add:								
Un-receipt Withholding	264,824,850	0	0	325,045,640	144,472,696			
Total Revenue	31,012,028,118	0	0	33,304,278,210	25,974,161,918			
4 Taxes								
Directs Taxes	27,709,806,120	0	0	27,709,806,120	22,113,078,513			
Indirect Taxes	32,979,232,570	0	0	32,979,232,570	27,642,895,978			
Total	60,689,038,690	0	0	60,689,038,690	49,755,974,491			

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢
5 GRANT								
Project Grant	1,234,450,360	0	0	1,234,450,360	2,199,834,324			
Decentralised Grants	1,220,747,668	896,090,668	6,529,356,103	6,414,165,137	2,015,852,594			
Grants to Local Assemblies	0	872,708,838	0	0	0			
Total	2,455,198,028	1,768,799,507	6,529,356,103	7,648,615,497	4,215,686,918			
6 NON-TAX REVENUE								
Property income	606,695,801	179,119,551	199,230,731	985,046,084	2,381,359,382			
Sales of goods and services	325,277,718	266,664,156	20,296,351,409	20,888,293,283	12,485,651,085			
Fines, penalties, and forfeiture	4,701,729,384	2,392,507	61,000	4,704,182,891	27,077,236			
Miscellaneous	497,311,200	7,533,874	2,088,132,076	2,592,977,150	1,681,048,916			
ABFA Share of Oil Reven	3,368,095,788	0	0	3,368,095,788	208,066,677			
Total Revenue	9,499,109,891	455,710,089	22,583,775,216	32,538,595,195	16,783,203,296			
Less:								
Receivables	141,366,712	0	211,509,876	352,876,589	3,691,078,974			
Total Receipt	9,357,743,178	455,710,089	22,372,265,340	32,185,718,607	13,092,124,322			
Less:								
Dividend Received	474,841,608	0	196,190,265	196,190,265	217,500,337			
Total Operating Receipt	8,882,901,570	455,710,089	22,176,075,075	31,989,528,342	12,874,623,985			
7 LOANS RECEIVED								
Domestic Loans Received								
Multilateral Loans	3,134,764,000	0	0	3,134,764,000	2,547,636,947			
Bilateral Loans	3,487,677,468	0	0	3,487,677,468	8,030,112,911			
External Commercial Institution	22,393,432,017	0	0	22,393,432,017	6,112,837,089			
Domestic Commercial Institution	194,587,991	0	838,227,389	1,032,815,380	131,008,860			
Total Loans Received	29,210,461,477	0	838,227,389	30,048,688,865	16,821,595,807			

NOTES TO THE ACCOUNTS

	2021 CENTRAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢	2021 SOEs & GBES GH¢	2021 WHOLE OF GOVERNMENT GH¢	2020 WHOLE OF GOVERNMENT GH¢
Less:					
Domestic Commercial Institution	194,587,991	0	838,227,389	1,032,815,380	131,008,860
Total External Loans Received	29,015,873,485	0	0	29,015,873,485	16,690,586,947
8 NET TREASURY OPERA					
Stocks Issued					
Short Term Borrowing	43,805,342,835	0	0	43,805,342,835	43,475,817,512
Medium Term Borrowings	52,526,363,655	0	0	52,526,363,655	31,233,605,807
Stocks and Bonds	0	0	0	0	42,741,448,117
Total Stocks Issued	96,331,706,489	0	0	96,331,706,489	117,450,871,436
Add:					
Domestic Commercial Loans Received	194,587,991	0	838,227,389	1,032,815,380	131,008,860
Total Domestic Loans received	96,526,294,481	0	838,227,389	97,364,521,869	117,581,880,296
Less					
Stocks Redeemed					
Short Term Borrowing	51,263,884,973	0	0	51,263,884,973	42,738,596,223
Medium Term Borrowings	26,383,873,760	0	0	26,383,873,760	12,976,657,627
Stocks and Bonds	220,128,063	0	0	220,128,063	17,337,062,621
Total Stocks Redeemed	77,867,886,796	0	0	77,867,886,796	73,052,316,471
Add:					
Domestic Commercial Institution	30,229,214	0	1,900,002,887	1,930,232,101	28,510,522
Total Domestic Loan Repayment	77,898,116,010	0	1,900,002,887	79,798,118,897	73,080,826,993
Net Treasury Operations	18,463,819,693	0	0	18,463,819,693	44,398,554,964

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢
9 DIVIDEND RECEIVED								
State Owned Enterprises	474,841,608	0	0	0	0	0	0	7,215,689
Joint Venture Companies	0	0	196,190,265	196,190,265	196,190,265	196,190,265	196,190,265	210,284,648
Total Receipt	474,841,608	0	196,190,265	196,190,265	196,190,265	196,190,265	196,190,265	217,500,337
10 DISPOSAL OF NON-FINANCIAL ASSETS								
Fixed asset	0	0	1,370,850	1,370,850	1,370,850	1,370,850	1,370,850	0
Total	0	0	1,370,850	1,370,850	1,370,850	1,370,850	1,370,850	0
11 DISPOSAL/RECOVERIES OF FINANCIAL ASSET								
Recovery of Loans 4	23,800,385	0	0	0	23,800,385	23,800,385	23,800,385	39,145,445
Sale of Investment	0	0	537,518,916	537,518,916	537,518,916	537,518,916	537,518,916	172,683,803
Recovery of Advances 3	7,779,994	2,061,149	0	2,061,149	9,841,143	9,841,143	9,841,143	7,326,158
Total	31,580,379	2,061,149	537,518,916	537,518,916	571,160,445	571,160,445	571,160,445	219,155,406
		7,827,564						
12 OTHER RECEIPTS								
Recovery of revenue receivable	4,253,645	0	2,376,925,115	2,381,178,760	2,381,178,760	2,381,178,760	2,381,178,760	238,799,969
Pool Funds	0	0	0	0	0	0	0	1,203,340,205
Third Party Deduction Deposits	71,546,081	0	0	71,546,081	71,546,081	71,546,081	71,546,081	1,635,270
Proceeds from Inventory	0	0	0	0	0	0	0	0
Total	75,799,726	0	2,376,925,115	2,376,925,115	2,452,724,841	2,452,724,841	2,452,724,841	1,443,775,444

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBes	WHOLE OF GOVERNMENT	WHOLE OF GOVERNMENT	WHOLE OF GOVERNMENT	WHOLE OF GOVERNMENT	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
13 COMPENSATION OF EMPLOYEES								
Established Position	23,718,802,044	760,706,178	2,076,241,567	26,555,749,789	23,549,147,591			
Non Established Post	251,774,642	30,000	81,025,957	332,830,599	217,417,246			
Allowances	7,453,057,228	150,038,448	857,425,092	8,460,520,768	6,512,590,384			
13% Employer SSF Contribution	2,206,769,956	4,712,099	146,477,127	2,357,959,182	1,973,566,230			
Gratuity	782,346,526	27,600	0	782,374,126	315,928,709			
Pension	1,344,372,531	0	230,660,382	1,575,032,913	1,277,746,987			
End of Service Benefit (ESB)	104,823,670	1,003,821	26,904,898	132,732,389	42,943,828			
Total Expenditure	35,861,946,597	916,518,146	3,418,735,022	40,197,199,766	33,889,340,976			
Less:								
Unpaid Compensation of Employees	120,399,165	1,425,367	1,079,312,606	1,201,137,138	309,085,141			
Total Payments	35,741,547,432	915,092,779	2,339,422,416	38,996,062,628	33,580,255,835			
14 GOODS AND SERVICES								
Materials and Office Consumables	3,381,800,638	97,824,806	15,622,521,242	19,102,146,686	13,529,095,990			
Utilities	700,997,827	32,341,989	521,763,219	1,255,103,035	4,761,143,709			
General Cleaning	76,404,209	4,813,436	70,424,630	151,642,275	139,110,858			
Rentals	89,040,967	13,798,985	242,181,312	345,021,264	200,228,366			
Travel and Transport	635,953,270	129,685,811	205,803,022	971,442,102	996,168,271			
Repairs and Maintenance	538,474,707	35,637,611	705,895,258	1,280,007,575	702,860,307			
Training, Seminar and Conference	2,695,704,398	194,275,775	72,661,381	2,962,641,554	1,737,373,640			
Consultancy Expenses	758,267,446	24,271,559	52,405,583	834,944,588	763,104,282			
Special Services	1,722,266,921	67,025,599	0	1,789,292,519	2,230,786,410			
Charges and Fees	882,072,574	3,865,577	1,631,401,618	2,517,339,769	1,898,814,539			
Emergency Services	1,259,340,045	18,297,083	0	1,277,637,128	575,807,214			
Insurance Premium	135,615,737	1,420,435	84,938,578	221,974,749	29,341,998			
Central Government Transfers to MMD	872,708,838	0	0	0	0			
Total Expenditure	13,748,647,575	623,258,667	19,209,995,842	32,709,193,246	27,563,835,584			

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢
Less:								
Unpaid Goods and Services	1,256,388,295	145,236,891	8,933,576,407	10,335,201,593	1,179,119,885			
Total Payments	12,492,259,280	478,021,776	10,276,419,435	22,373,991,653	26,384,715,699			
15 INTEREST								
Non Residents	6,728,333,876	0	314,227,688	7,042,561,563	5,650,561,719			
Residents	27,267,403,912	0	3,232,522,711	30,499,926,623	19,654,934,082			
Total Expenditure	33,995,737,787	0	3,546,750,399	37,542,488,186	25,305,495,800			
Less:								
Unpaid Interest	0	0	1,276,153,879	1,276,153,879	0			
Total Payments	33,995,737,787	0	2,270,596,520	36,266,334,307	25,305,495,800			
16 GOVERNMENT SUBSIDIES								
Petroleum	377,092,376	0	0	377,092,376	229,332,274			
Utility	0	0	0	0	4,118,287			
Schools Subsidy	598,541,544	0	0	598,541,544	580,122,890			
Fertilizer Subsidy	403,480,982	90,000	0	403,570,982	636,428,181			
Total Expenditure	1,379,114,902	90,000	0	1,379,204,902	1,450,001,632			
Less:								
Unpaid Subsidies	452,368	0		452,368	97,329,332			
Total Payments	1,378,662,534	90,000	0	1,378,752,534	1,352,672,300			
17 Exchange Difference								
Multi-Lateral	1,375,446,845	0	0	1,375,446,845	3,300,164,852			
Bilateral	7,415,161,684	0	0	7,415,161,684	3,915,925,441			
Commercial	3,220,078,618	0	0	3,220,078,618	2,215,816,951			
Total Expenditure	12,010,687,147	0	0	12,010,687,147	9,431,907,243			

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢
18 SOCIAL BENEFITS								
Social assistance benefits	45,186,999	608,625	31,606,552	77,402,176	21,028,915			
Employer social benefits	81,229,717	6,871,899	0	88,101,615	1,194,016,891			
Total Expenditure	126,416,716	7,480,524	31,606,552	165,503,791	1,215,045,806			
Less:								
Unpaid Social Benefits	1,254,632	1,452,368	2,776,970	5,483,970	283,966,737			
Total Payments	125,162,084	6,028,156	28,829,581	160,019,821	931,079,069			
19 OTHER EXPENDITURE								
Insurance and compensation	504,319,247	385,249	81,689,173	586,393,669	131,494,516			
Professional fees	359,427,788	1,073,204	54,599,517	415,100,509	45,099,645			
Court Expenses	3,403,894	1,111,342	107,872,269	112,387,505	8,557,864			
Awards & Rewards	197,165,284	2,766,900	54,875,236	254,807,420	274,566,153			
Donations	49,815,838	38,843,789	149,006,935	237,666,562	84,944,454			
Contributions	257,055,608	23,089,774	75,723,149	355,868,531	1,074,968,838			
Scholarship & Bursaries	1,199,381,673	15,045,624	81,921,536	1,296,348,832	2,027,639,327			
Special Operations	748,938,278	226,594	288,596,700	1,037,761,572	819,048,001			
Refuse Lifting Expenses	46,292	5,780,725	0	5,827,018	11,641,083			
Civic Numbering/Street Naming	0	2,506,423	0	2,506,423	3,932,196			
Grants to Employees/Households	209,239,800	967,443	0	210,207,243	361,559,103			
Council Tax/Tax Refund	9,050,597	884,653	0	9,935,250	21,551			
Accreditation	2,686,344	0	0	2,686,344	0			
Rent	1,618,041	583,434	0	2,201,475	402,705			
Dividend	0	0	474,850,160	474,850,160	22,409,047			
Total Expenditure	3,542,148,683	93,265,154	1,369,134,675	5,004,548,513	4,866,284,484			

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	
Less:								
Unpaid Other Expenditure	0	20,145,368	494,599,461	514,744,829	1,064,238,214			
Total Payments	3,542,148,683	73,119,786	874,535,214	4,489,803,684	3,802,046,270			
Less:								
Dividend	0	0	474,850,160	8,552	22,409,047			
Total Operating Payment	3,542,148,683	73,119,786	399,685,054	4,489,795,132	3,779,637,223			
20 FOREIGN FINANCED INVESTMENT								
External loans Expenditure	696,709,730	0	0	696,709,730	3,742,253,236			
Project Grants Expenditure	1,234,450,360	0	0	1,234,450,360	2,199,834,324			
Total	1,931,160,089	0	0	1,931,160,089	5,942,087,560			
21 ACQUISITION OF NON-FINANCIAL ASSETS								
Fixed asset	4,170,636,359	370,534,232	21,427,889,637	25,969,060,228	7,142,520,790			
Work In Progress	1,858,133,843	156,474,452	3,440,981,044	5,455,589,338	2,243,513,180			
Intangible Asset	108,194,950	1,037,957	9,181,377	118,414,284	49,029,296			
Land	33,279,294	6,065,569	198,161,488	237,506,352	6,984,712			
Total	6,170,244,446	534,112,210	25,076,213,545	31,780,570,202	9,442,047,978			
Less:								
Unpaid Non-Financial Asset	475,862,431	49,505,320	11,946,754,550	12,472,122,301	1,901,370,052			
Total Payments	5,694,382,015	484,606,891	13,129,458,996	19,308,447,901	7,540,677,925			
22 LOAN REPAYMENTS								
Multilateral Loans	786,110,010	0	0	786,110,010	659,645,848			
Bilateral Loans	3,147,748,349	0	0	3,147,748,349	3,575,212,793			
External Commercial Institution	1,329,287,325	0	0	1,329,287,325	4,336,212,052			
Domestic Commercial Institution	30,229,214	0	1,900,002,887	1,930,232,101	28,510,522			
Total Loan Repayment	5,293,374,898	0	1,900,002,887	7,193,377,785	8,599,581,216			

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢
Less:								
Domestic Commercial Institution	30,229,214	0	1,900,002,887	1,930,232,101	28,510,522			
Total External Loan Repayment	5,263,145,684	0	0	5,263,145,684	8,571,070,693			
23 OTHER PAYMENTS								
Prepayments	71,026,649	9,507,603	0	80,534,252	69,001,357			
Energy Sector Levy	2,232,029,302	0	0	0	1,758,418,108			
SSNIT	1,482,643,976	0	0	1,482,643,976	955,803,763			
Tier 2 Pension	530,341,611	0	0	530,341,611	788,071,000			
Payroll Deposits	45,236,424	0	0	45,236,424	126,046,015			
Payable Compensation	639,427,730	254,359	0	639,682,089	76,755,718			
Supplier Liability paid	121,555,406	2,736,172	667,735,989	792,027,568	1,234,527,051			
Pool Funds	212,367,862	0	0	212,367,862	550,139,816			
Third Party Deduction Deposits	0	0	0	0	15,000			
Retention	110,636,278	452,368	0	111,088,646	11,315,499			
Mobilization	2,201,772	546,238	0	2,748,010	0			
Inventory	10,004,674	2,608,025	0	12,612,699	3,344,498			
Total	5,457,471,683	16,104,766	667,735,989	3,909,283,136	5,573,437,826			
24 ACQUISITION OF FINANCIAL ASSETS								
Issue of Loans	41,523,674	0	773,500,223	815,023,897	0			
Purchase of Investment	478,022,580	39,712,313	0	517,734,893	293,747,643			
Issue of Advances	18,837,683	126,541	0	18,964,223	483,293,278			
Total	538,383,937	39,838,854	773,500,223	1,351,723,014	777,040,920			

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢
DIVIDEND PAID								
State Owned Enterprises	0	0	474,841,608	0	0	0	0	0
Joint Venture Companies	0	0	8,552	0	8,552	8,552	22,409,047	22,409,047
Total Receipt	0	0	474,850,160	0	8,552	8,552		22,409,047
25 Cash and Cash Equivalents								
Cash Balance								
Treasury Main Account	1,384,939,667	0	0	0	1,384,939,667	0	-3,467,454,347	-3,467,454,347
MDA Sub-CF Accounts	-2,381,856,324	0	0	0	-2,381,856,324	0	1,697,700,226	1,697,700,226
Regional Sub-CF Accounts	18,742,195	0	0	0	18,742,195	0	14,145,646	14,145,646
MMDA Sub-CF Accounts	0	288,479,957	0	0	288,479,957	0	219,465,746	219,465,746
Tax Revenue Accounts	26,473,514,381	0	0	0	26,473,514,381	0	23,163,992,124	23,163,992,124
NTR Revenue Accounts	-1,082,668,449	0	0	0	-1,082,668,449	0	-246,972,325	-246,972,325
Centralised Accounts	21,134,750,103	0	0	0	21,134,750,103	0	11,864,055,666	11,864,055,666
Domestic Commercial Banks	324,805,977	212,578,325	5,599,054,314	0	6,136,438,615	0	-566,999,002	-566,999,002
Total Cash Balance	45,872,227,549	501,058,283	5,599,054,314	0	51,972,340,146	0	32,677,933,735	32,677,933,735
Collateral Securities								
Banko Du Brazil-Hanger Project	24,049,241	0	0	0	24,049,241	0	24,049,241	24,049,241
Banko Du Brazil-Eastern Corridor	69,486,464	0	0	0	69,486,464	0	69,486,464	69,486,464
CDB Owner Contribution	206,380,064	0	0	0	206,380,064	0	206,380,064	206,380,064
CDB Debt Service Reserve	370,586,909	0	0	0	370,586,909	0	370,586,909	370,586,909
CDB Collection Account	9,576,037	0	0	0	9,576,037	0	9,576,037	9,576,037
Sinking Fund	31,078	0	0	0	31,078	0	0	0
Total Collateral Securities	680,109,793	0	0	0	680,109,793	0	680,078,715	680,078,715
Total Cash And Cash Equivalent	46,552,337,342	501,058,283	5,599,054,314	0	52,652,449,939	0	33,358,012,450	33,358,012,450

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	
26 Current Receivables								
3A Vehicle Advances	11,392,255	0	0	11,392,255	6,541,010			
3B Special Advances	10,221,873	639,177	0	10,861,050	5,122,038,507			
3C Salary Advances	5,508,506	91,468	267,819,298	273,419,272	305,605,738			
3D Departmental Revolving	1,368,518	0	0	1,368,518	1,368,518			
Staff Advance	126,239,369	1,276,601	0	127,515,969	178,250,047			
Housing Advance	8,784,773	0	0	8,784,773	9,630,509			
Mobilization Advance	4,049,395	70,215		4,119,609				
Trade Receivable	2,093,376,398	7,756,205	27,900,458,630	29,920,380,016	7,858,884,014			
Total	2,260,941,086	9,833,665	28,168,277,928	30,357,841,462	13,482,318,343			
27 Prepayments	306,954,966	1,969,269	387,486,744	696,410,979	386,837,335			
28 Non Current Receivable	4							
General	921,980	0	0	921,980	921,980			
Statutory Boards & Corporations	975,013,885	0	0	975,013,885	998,814,270			
Companies	14,738,355,025	0	2,197,326,548	16,935,681,573	14,738,355,025			
NPT Companies	1,233,497	0	0	1,233,497	1,233,497			
Miscellaneous	8,687,868	0	0	8,687,868	8,687,868			
Foreign Governments / Agencies	8,482,555	0	0	8,482,555	8,482,555			
Total	15,732,694,810	0	2,197,326,548	17,930,021,359	15,756,495,196			
Less:								
Provisions	30,986,249	0		30,986,249	119,432,869			
Total	15,701,708,562	0	2,197,326,548	17,899,035,110	15,637,062,327			

NOTES TO THE ACCOUNTS

SCHEDULES		2021		2021		2021		2020	
		CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢
29	Equity Investment								
	Trust	9,926,969	0	0	9,926,969			9,735,285	
	International Agencies	40,649,754	0	0	40,649,754			40,649,754	
	Companies & Public Corporations	12,972,955,043	0	0	10,954,552,020			10,167,563,758	
	Decentralised Investment	576,058,871	5,394,207	17,749,702,195	18,331,155,273			10,737,981,460	
	Total	13,599,590,637	5,394,207	17,749,702,195	29,336,284,016			20,955,930,257	
	Less:								
	Provisions	5,124,163	0	0	5,124,163			8,112,221	
	Total	13,594,466,474	5,394,207	17,749,702,195	29,331,159,853			20,947,818,036	
30	Inventory								
	Printed Materials and Stationery	79,436,455	574,710	0	80,011,164			357,517,700	
	Accessories	34,345,280	4,284,557	0	38,629,836			47,933,928	
	Medical Suppliers	33,288,898	0	0	2,180,588,375			33,106,707	
	Production of Materials	0	0	2,147,299,477	0			0	
	Total	147,070,633	4,859,266	2,147,299,477	2,299,229,376			438,558,335	
31	Property, Plant & Equip								
	Dwellings	1,136,815,809	107,250,714	3,614,800,326	4,858,866,849			2,664,246,348	
	Non Residential Buildings	7,880,626,235	511,661,663	4,480,023,489	12,872,311,388			10,553,311,670	
	Other structures	7,902,389,238	396,854,503	19,346,685,139	27,645,928,880			9,112,505,835	
	Transport Equipment	3,073,371,042	28,092,835	1,007,158,072	4,108,621,948			2,680,190,047	
	Machinery and equipment	5,756,388,470	85,034,857	53,943,675,011	59,785,098,338			12,733,375,387	
	Infrastructure Assets	3,709,419,971	195,589,539	9,436,759,502	13,341,769,012			14,988,334,593	
	Total	29,459,010,765	1,324,484,111	91,829,101,539	122,612,596,415			52,731,963,880	

NOTES TO THE ACCOUNTS

SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢
Less:								
Consumption of Fixed Assets	2,309,793,058	71,152,636	3,273,786,141	5,654,731,835		2,623,123,609		
Accumulated Consumption of Fixed As:	4,893,109,431	109,566,509	39,260,051,981	44,262,727,921		7,099,706,403		
Net Book Value	22,256,108,276	1,143,764,966	49,295,263,417	72,695,136,659		43,009,133,868		
32 Heritage Asset	1,167,948	5,179,403	0	6,347,351				
Less:								
Consumption of Fixed Assets	58,397	258,970	0	317,367		2,623,123,609		
Accumulated Consumption of Fixed As:	9,846	66,504	0	76,350		7,099,706,403		
Net Book Value	1,099,705	4,853,929	0	5,953,634		-9,722,830,012		
33 Intangible Asset								
Computer Software	341,366,175	1,442,386	584,388,134	927,196,695		244,513,465		
Total	341,366,175	1,442,386	584,388,134	927,196,695		244,513,465		
Less:								
Consumption of Fixed Assets	48,766,596	174,530	93,141,089	142,082,215		35,595,994		
Accumulated Consumption of Fixed As:	99,680,247	145,143	335,321,223	435,146,613		62,915,542		
Net Book Value	192,919,332	1,122,713	155,925,822	349,967,867		146,001,930		
34 Land	14,316,560,016	44,796,578	4,205,761,486	18,567,118,080		27,211,206,848		
35 Work - In - Progress								
Dwellings	481,730,933	37,345,898	235,730,763	754,807,594		790,753,039		
Non Residential Buildings	2,119,123,522	237,987,369	480,202,882	2,837,313,774		2,546,746,663		
Other structures	5,751,182,668	174,671,126	8,375,571,979	14,301,425,773		4,543,976,719		
Machinery and equipment	19,508	9,504	1,515,231,626	1,515,260,638		29,012		
Infrastructure Assets	1,000,169,824	38,838,016	1,414,494,587	2,453,502,427		6,108,756,421		
Total	9,352,226,455	488,851,913	12,021,231,838	21,862,310,206		13,990,261,854		

NOTES TO THE ACCOUNTS

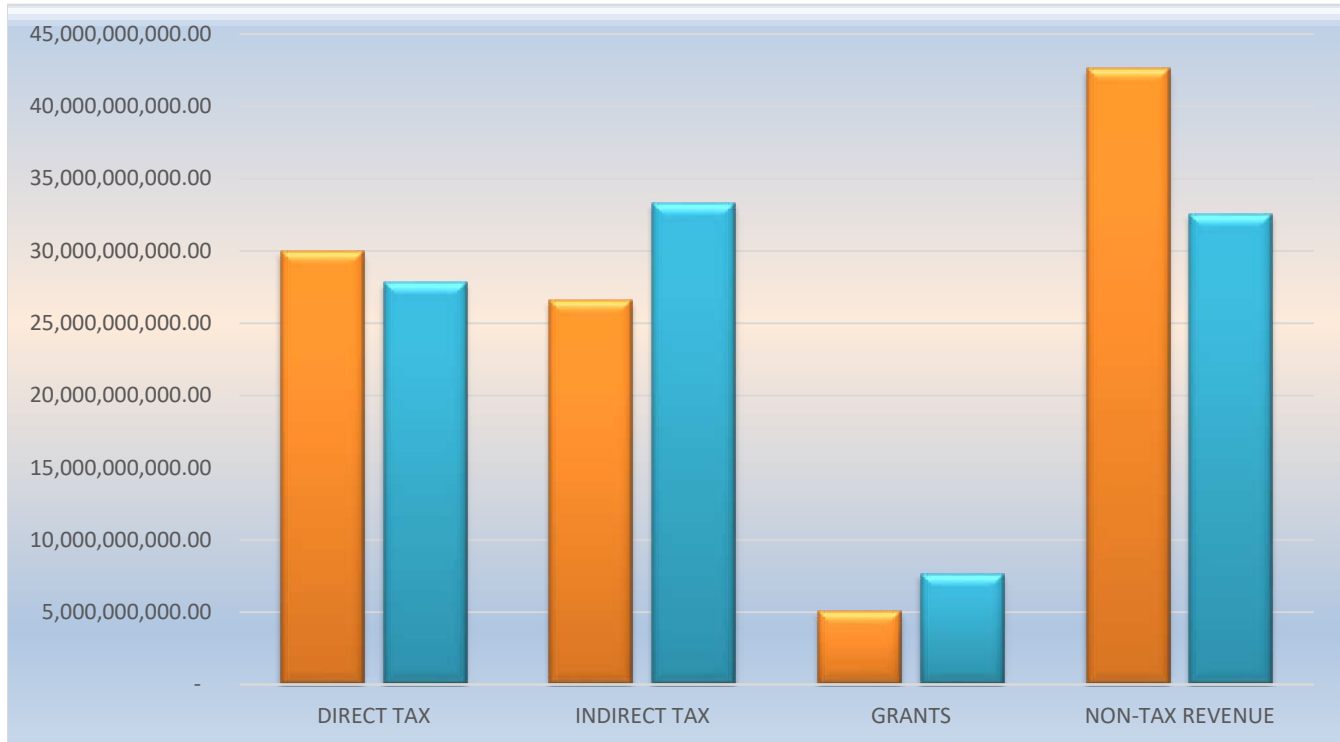
SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢
36 Payables								
Supplier	15,239,937,234	192,945,260	47,096,203,948	62,529,086,442	31,572,076,881			
Withholding	0	12,246,515	47,974,274	0	0			
SSNIT	2,208,403,857	0	31,694,505	2,240,098,363	1,127,694,546			
Tier 2 Pension	588,837,559	0	30,045,745	618,883,304	297,824,977			
PAYE	0	0	77,106,714	0	7,624,946			
unpaid Compensation	78,430,484	0	0	78,430,484	38,271,550			
Deposits	1,579,009,209	189,977	0	1,579,199,186	885,966,748			
Dues and Fees	5,771,543	0	0	5,771,543	152,426,566			
Total	19,700,389,886	205,381,752	47,283,025,187	67,051,469,322	34,081,886,214			
37 Trust Monies								
ESLA PLC	81,211,217	0	0	0	222,577,929			
Special funds	31,324,813	0	0	31,324,813	6,942,397,231			
Pool Funds	341,410,291	0	0	341,410,291	1,907,301,646			
Third Party Deposit	81,698,507	0	0	81,698,507	12,349,167			
Ghana Investment Infrastructure Fund	617,684,536	0	0	617,684,536	0			
Retention	17,960	0	0	17,960	191,528			
Total	1,153,347,324	0	0	1,072,136,107	9,084,817,501			
38 Domestic Borrowing								
Current (Short Term)	21,145,185,565	0	7,259,986,215	28,405,171,781	18,983,327,228			
Non Current (Medium Term)	132,563,901,504	0	0	132,563,901,504	106,318,541,850			
Non Current (Long Term)	26,223,637,206	0	33,699,178,607	59,922,815,813	37,959,839,795			
Total	179,932,724,275	0	40,959,164,822	220,891,889,097	163,261,708,873			

NOTES TO THE ACCOUNTS

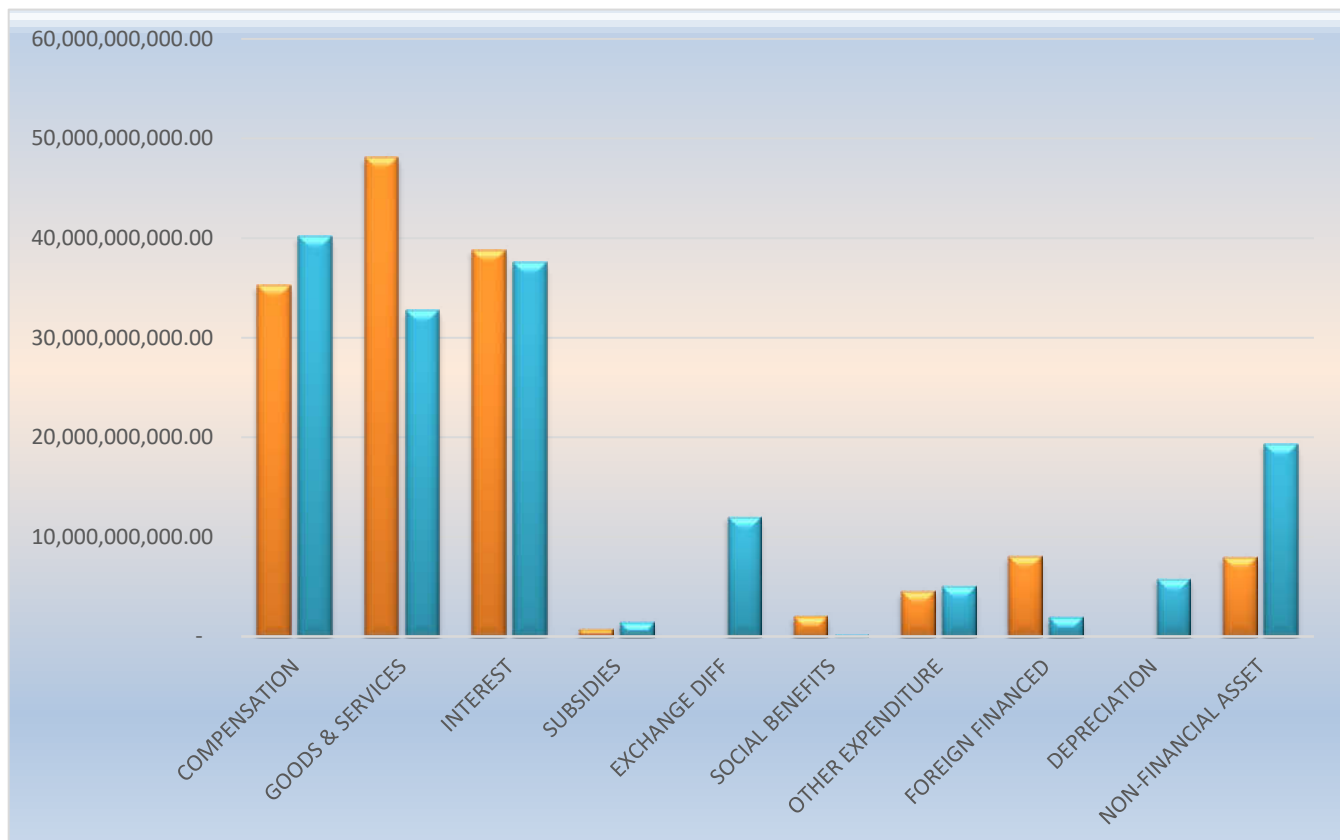
SCHEDULES	2021		2021		2021		2020	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	WHOLE OF GOVERNMENT GH¢	
39 External Borrowing								
Multi-Lateral	37,937,792,766	0	0	37,937,792,766	28,851,020,017			
Bilateral	53,016,495,659	0	0	53,016,495,659	108,777,831,876			
Commercial	79,055,499,278	0	0	79,055,499,278	4,167,978,657			
Total	170,009,787,704	0	0	170,009,787,704	141,796,830,550			
40 NET WORTH								
Acc Surpluses/(Deficits)	(189,640,178,889.25)	1,023,575,691.04	10,537,409,404.23	(179,618,031,812.53)	(133,143,712,680.41)			
ADD: Prior Period Adjustments	(23,404,341,658.57)	465,236,377.75	(3,039,943,499.44)	(24,440,210,761.71)	(6,544,674,264.78)			
Stated Capital	0	0	28,017,692,255.85	25,999,289,232.85	949,055,510.33			
Government Interest in Joint Ventures	1,208,999,597.76	0	0	1,208,999,597.76	(21,185,601.73)			
Surpluses / (Deficits) for the Period	(34,278,335,392.28)	512,310,967.78	(1,830,018,400.58)	(35,458,715,321.16)	(40,857,514,775.93)			
Total	-246,113,856,342	2,001,123,037	33,685,139,760	-212,308,669,065	-179,618,031,813			

A CHART SHOWING THE REVENUE AND EXPENDITURE AGAINST BUDGET FOR THE YEAR 2021

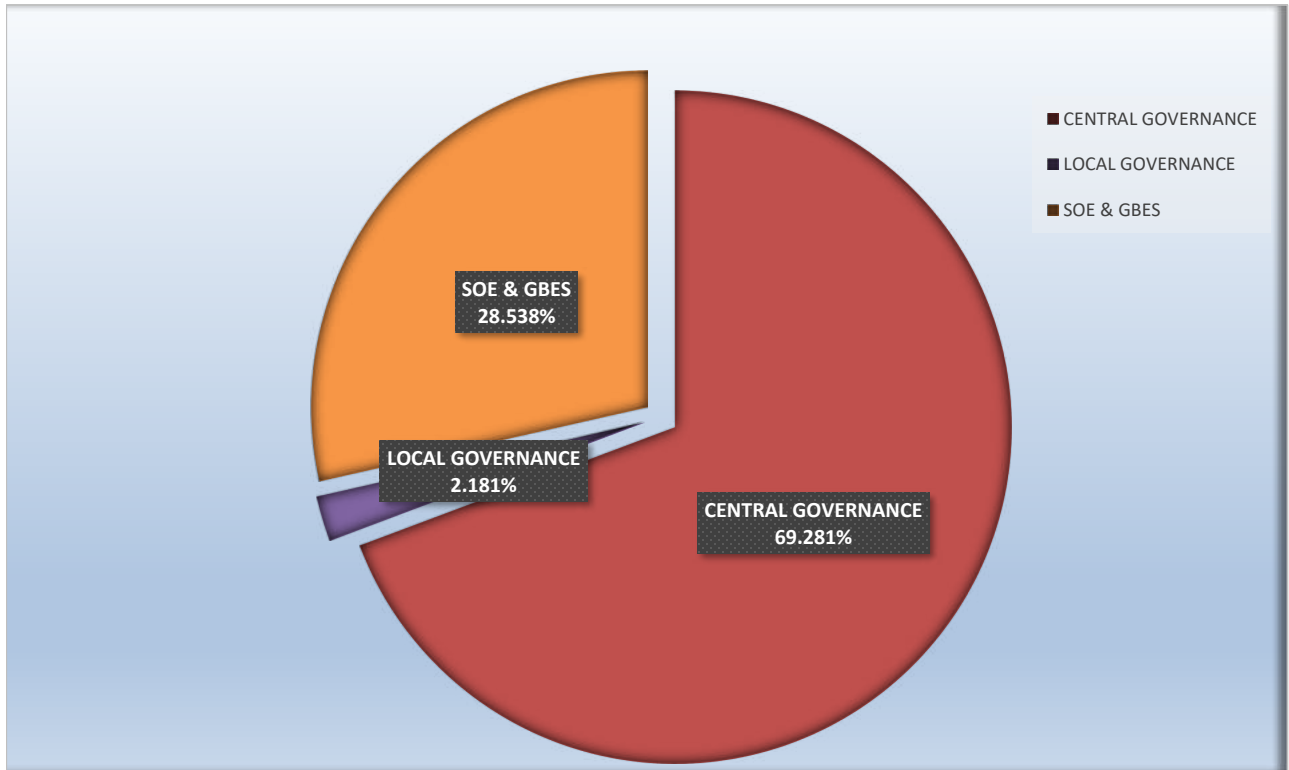
REVENUE AGAINST BUDGET



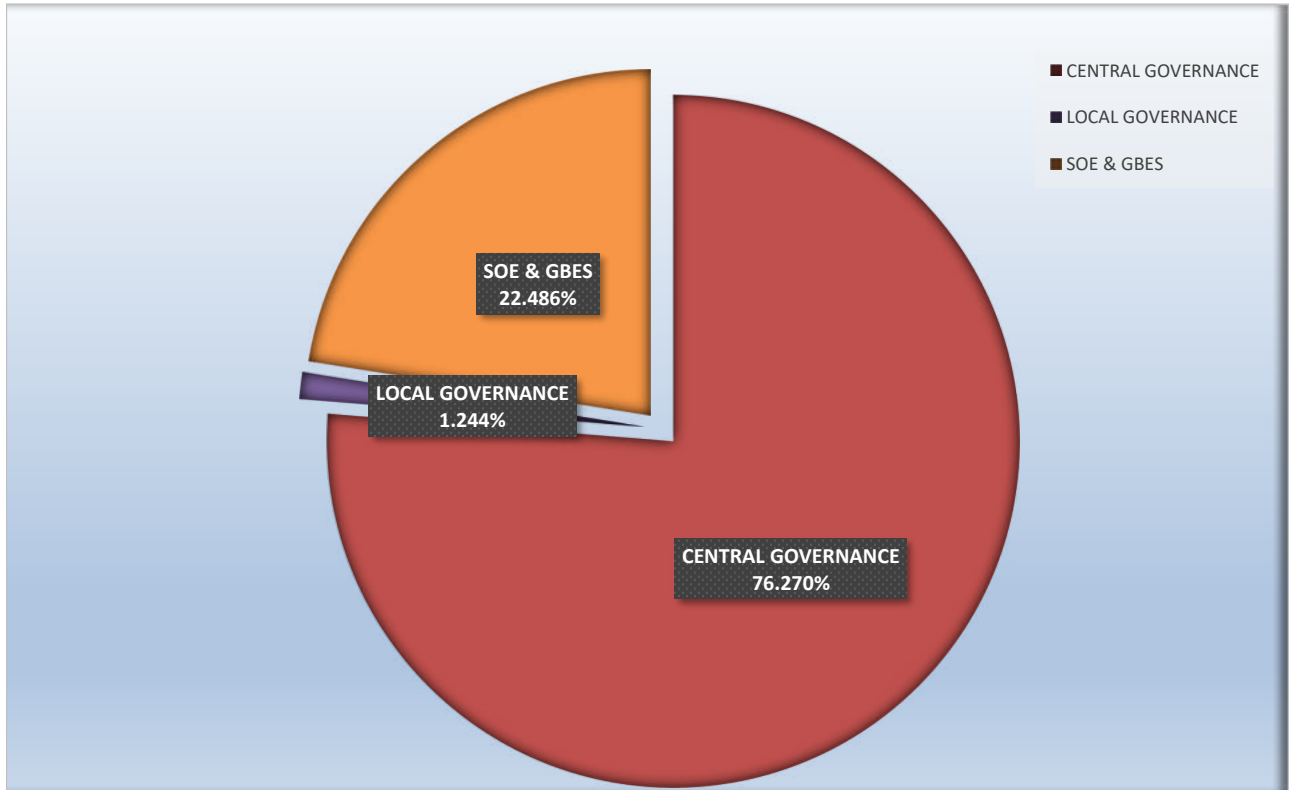
EXPENDITURE AGAINST BUDGET



A CHART SHOWING THE REVENUE AND EXPENDITURE CONTRIBUTION BY SECTOR FOR THE YEAR 2021
REVENUE BY SECTOR



EXPENDITURE BY SECTOR



STATEMENT OF CHANGES IN NET ASSETS / EQUITY FOR THE YEAR ENDED DECEMBER 31, 2021

	2021 CENTRAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢	2021 SOEs & GBEs GH¢	2021 WHOLE OF GOVERNMENT GH¢
NET WORTH				
Accumulated Surpluses / (Deficits) B/F	-189,640,178,889	1,023,575,691	10,537,409,404	-179,618,031,813
ADD: Prior Period Adjustments				
External Debt	-7,550,457,796	0	0	-7,550,457,796
Domestic Debt	-96,890,021	0	54,160,365,011	54,063,474,991
Investment	-290,280,357	7,915,267	-1,512,456,398	-255,983,470
Provisions	91,434,678	0	0	91,434,678
Trade/ Loans Receivables	1,138,911	148,864,998	-19,892,125,279	-19,742,121,369
Trust	-1,164,326,135	0	0	-1,164,326,135
Payables	0	0	11,081,641,672	11,081,641,672
Non financial assets	5,834,870,504	6,267,149	-78,061,814,997	-72,220,677,344
Work in Progress	297,084,138	6,317,614	2,083,046,448	2,386,448,200
Cash Balances	-688,621,039	295,054,286	3,608,581,227	3,215,014,474
Advances	-24,742,524	-40,541	0	-24,783,065
Stated Capital	0	0	25,493,430,659	25,493,430,659
Adjusted Depreciation	10,154,471	857,605	-611,843	10,400,233
Adjustment of 2020 Expenditure	-19,823,706,490	0	0	-19,823,706,490
Total Adjustments	-23,404,341,659	465,236,378	-3,039,943,499	-24,440,210,762
Total Accumulated Surpluses / (Deficits)	-213,044,520,548	1,488,812,069	7,497,465,905	-204,058,242,574
ADD:				
Stated Capital	0	0	28,017,692,256	25,999,289,233
Government Interest in Joint Ventures	1,208,999,598	0	0	1,208,999,598
Surpluses / (Deficits) for the Period	-34,278,335,392	512,310,968	-1,830,018,401	-35,458,715,321
TOTAL NET LIABILITIES/EQUITY	-246,113,856,342	2,001,123,037	33,685,139,760	-212,308,669,065

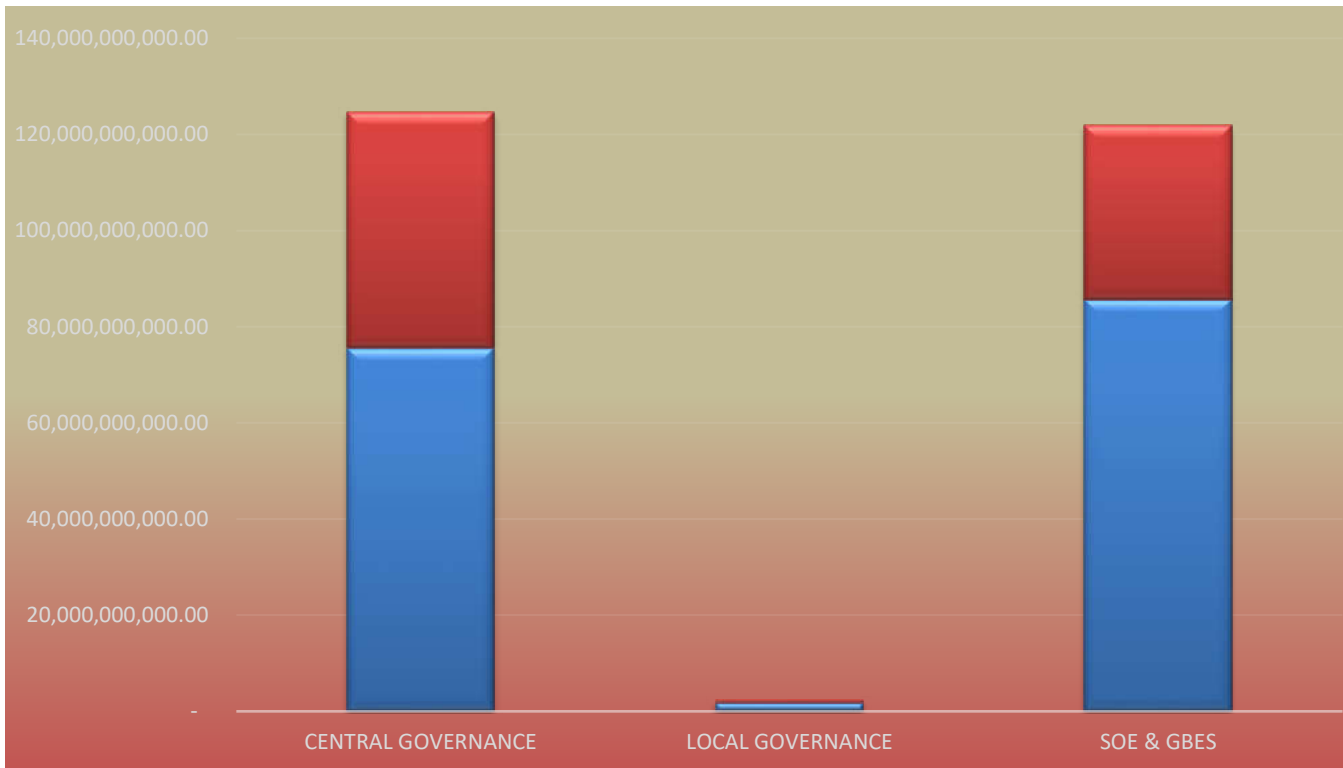
STATEMENT OF CHANGES IN NET ASSETS / EQUITY FOR THE YEAR ENDED DECEMBER 31, 2020

	2020 CENTRAL GOVERNMENT GH¢	2020 LOCAL GOVERNMENT GH¢	2020 SOEs & GBEs GH¢	2020 WHOLE OF GOVERNMENT GH¢
NET WORTH				
Accumulated Surpluses / (Deficits) B/F	-146,561,119,513	750,267,287	12,667,139,545	-133,143,712,680
ADD: Prior Period Adjustments				
External Debt	-238,267,530	0	0	-238,267,530
Domestic Debt	-49,220,368	0	0	-49,220,368
Investment	-1,862,231,484	182,830,742	0	-1,679,400,742
Loans	333,740	-1,945,981,675	0	-1,945,647,935
Deposit & trust	3,247,114,209	0	0	3,247,114,209
Non financial assets	4,088,258,154	121,338,559	0	4,209,596,713
Cash Balances	4,987,996,836	1,810,566,440	0	6,798,563,276
Advances	13,672,876	-3,393,378	0	10,279,498
Understatement of 2019 Expenditure	-16,897,691,386	0	0	-16,897,691,386
Total Adjustments	-6,710,034,953	165,360,688	0	-6,544,674,265
Total Accumulated Surpluses / (Deficits)	-153,271,154,466	915,627,975	12,667,139,545	-139,688,386,945
ADD:				
Stated Capital	0	0	2,524,261,597	949,055,510
Government Interest in Joint Ventures	-21,185,602	0	0	-21,185,602
Surpluses / (Deficits) for the Period	-36,347,838,822	107,947,716	-4,653,991,738	-40,857,514,776

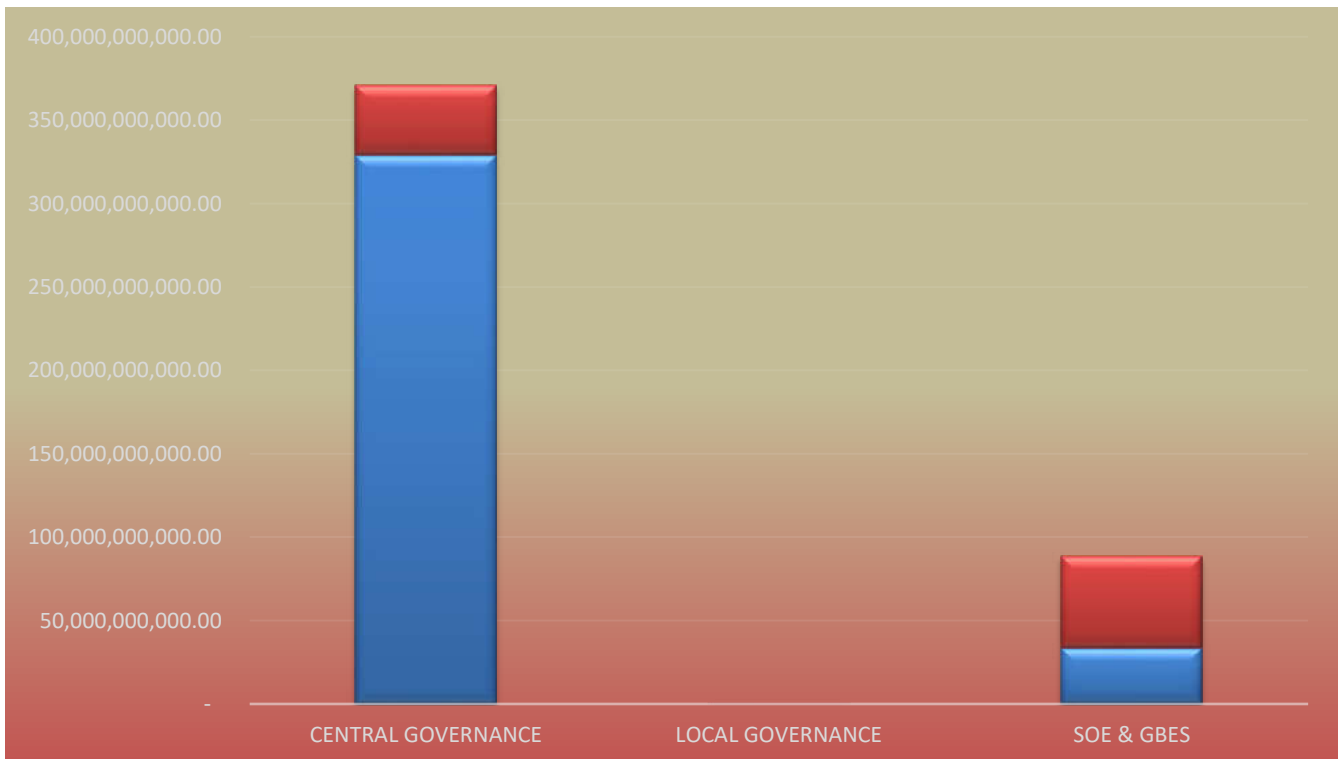
**STATEMENT OF CHANGES IN NET ASSETS / EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2021**

	2021 CENTRAL GOVERNMENT	2021 LOCAL GOVERNMENT	2021 SOEs & GBes	2021 WHOLE OF GOVERNMENT
TOTAL NET LIABILITIES/EQUITY	<u><u>-189,640,178,889</u></u>	<u><u>1,023,575,691</u></u>	<u><u>10,537,409,404</u></u>	<u><u>-179,618,031,813</u></u>

**A CHART SHOWING THE ASSETS AND LIABILITIES
CONTRIBUTION BY SECTOR FOR THE YEAR 2021
ASSET BY SECTOR**

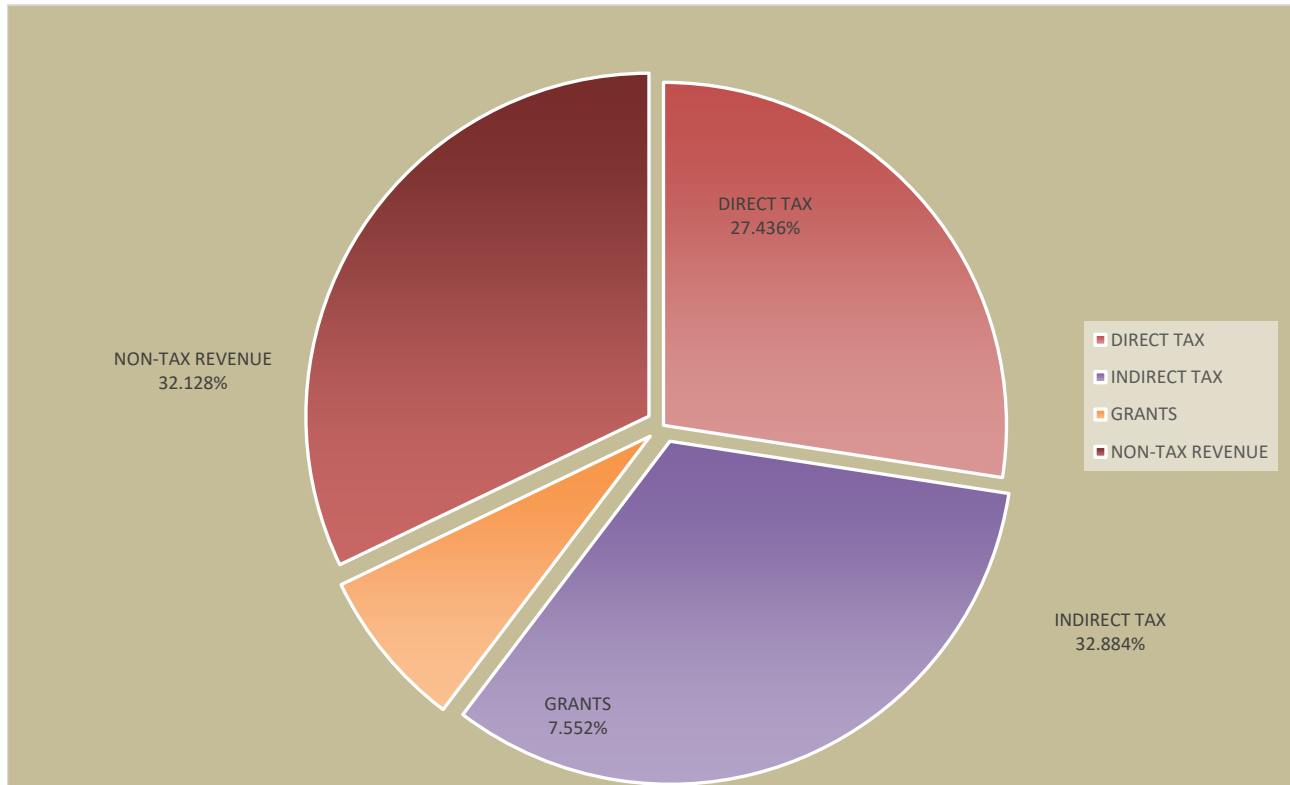


LIABILITY BY SECTOR

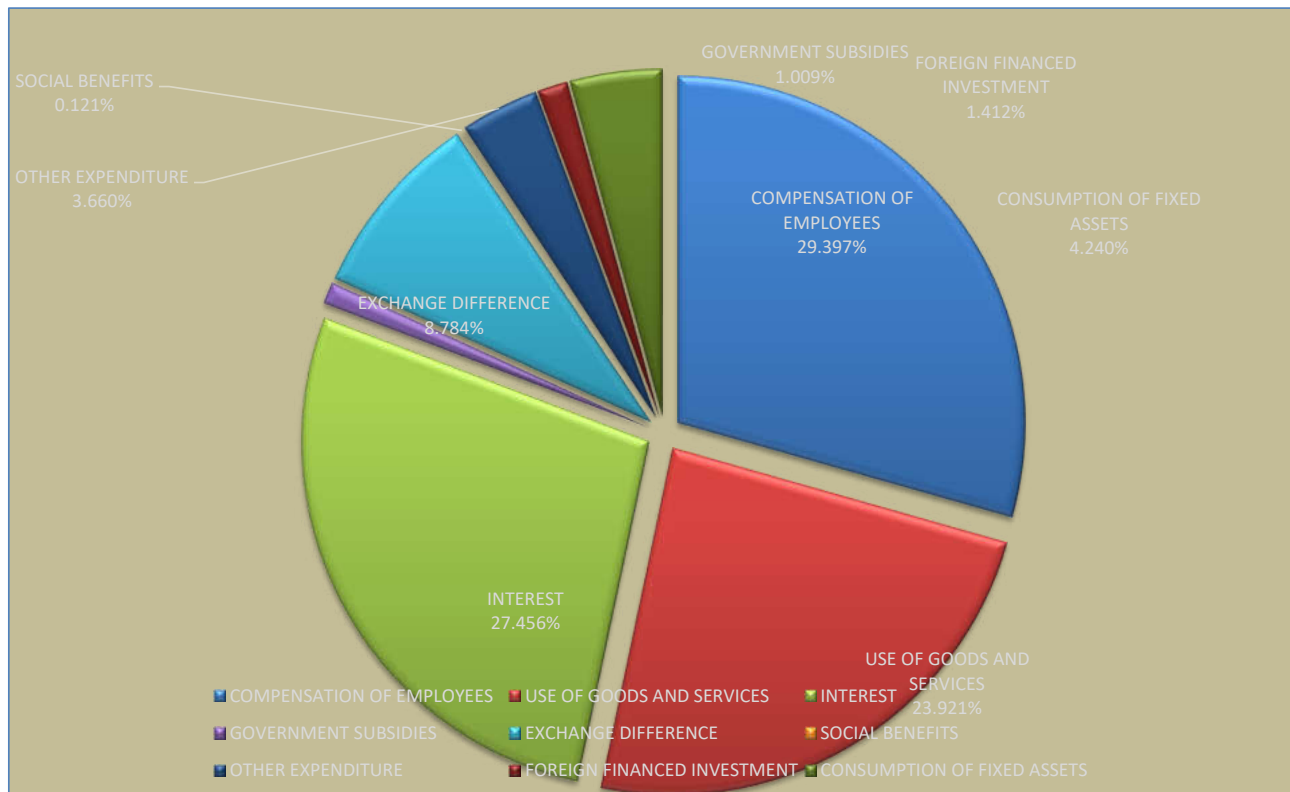


A CHART SHOWING THE REVENUE AND EXPENDITURE FOR THE YEAR 2021

REVENUE BY ITEM



EXPENDITURE BY ITEM



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1 ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2021						
JUBILEE FIELD						
2021 OIL REVENUE PER LIFTING	58TH	59TH	60TH	61ST	62ND	TOTAL (GHS)
ROYALTIES FROM OIL AND GAS	76,341,418	103,403,957	97,625,632	111,073,150	115,044,658	503,488,815
PETROLEUM-PARTICIPATING INTEREST	197,858,531	267,998,099	253,022,075	287,874,798	298,167,988	1,304,921,491
CORPORATE INCOME TAX	236,890,127	0	0	0	0	236,890,127
SURFACE RENTALS	1,330,766	448,482	0	0	259,377	2,038,625
INTEREST/PHF INCOME	0	0	0	2,725	87,818	90,543
TOTAL	512,420,842	371,850,538	350,647,707	398,950,673	413,559,841	2,047,429,601
TEN						
2021 OIL REVENUE PER LIFTING		18TH	19TH		TOTAL (GHS)	
ROYALTIES FROM OIL AND GAS	0	86,655,982	106,563,820	0	193,219,802	
PETROLEUM -PARTICIPATING INTEREST	0	246,969,549	303,706,886	0	550,676,435	
CORPORATE INCOME TAX	0	58,333,857	371,419,934	0	429,753,791	
SURFACE RENTALS	0	2,657,025	203,700	0	2,860,725	
INTEREST AND INVESTMENT INCOME	0	0	25,869	0	25,869	
TOTAL	0	394,616,413	781,920,209	0	1,176,536,622	

1 ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2021						
SANKOFA						
2021 OIL REVENUE PER LIFTING	7TH LIFTING	8TH LIFTING	OVER LIFTING	TOTAL (GHS)		
ROYALTIES FROM OIL AND GAS	0	385,479,876	0	385,479,876		
PETROLEUM -PARTICIPARING INTEREST	354,301,011	0	69,791,124	424,092,135		
CORPORATE INCOME TAX	263,367,945	0	404,865,200	668,233,145		
SURFACE RENTALS	897,045	296,456	0	1,193,501		
INTEREST AND INVESTMENT INCOME	0	0	7,972	7,972		
TOTAL	618,566,001	385,776,332	474,664,296	1,479,006,629		
SUMMARY ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2021						
	JUBILEE FIELD	TEN FIELD	SANKOFA FIELD	TOTAL		
ROYALTIES FROM OIL AND GAS	503,488,815	193,219,802	385,479,876	1,082,188,492		
PETROLEUM-PARTICIPARING INTEREST	1,304,921,491	550,676,435	424,092,135	2,279,690,061		
CORPORATE INCOME TAX	236,890,127	429,753,791	668,233,145	1,334,877,063		
SURFACE RENTALS	2,038,625	2,860,725	1,193,501	6,092,851		
INTEREST AND INVESTMENT INCOME	90,543	25,869	7,972	124,384		
GRAND TOTAL	2,047,429,601	1,176,536,622	1,479,006,629	4,702,972,851		

2		
GRANTS SCHEDULE	2021 GH¢	2020 GH¢
2a PROJECT GRANTS		
AFRICAN DEVELOPMENT BANK	82,325,642	431,930,572
CANADA	84,956,830	99,941,939
DENMARK	0	0
FRANCE	0	0
GERMANY	633,067,988	246,559,652
JAPAN	81,449,550	131,768,795
NETHERLANDS	25,214,657	50,814,832
SPAIN	0	0
SWISS GOV'T	94,062,543	78,575,602
EUROPEANS UNION	94,203,829	636,534,362
UNITED KINGDOM	8,431,026	6,734,449
UNITED NATIONS DEVELOPMENT PROGRAMME	0	0
UNITED NATIONS POPULATION FUND (UNFPA)	0	0
UNICEF	0	0
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)	0	5,668,620
CLIMATE INVESTMENT FUND	0	0
WORLD BANK	54,877,662	292,885,280
UNITED STATES AGENCY FOR INTERNATIONAL DEV.	0	169,712,068
KOREA	11,241,566	48,708,153
USA	64,386,497	0
ARAB BANK FOR ECONOMIC DEVELOPMENT (BADEA)	232,570	
DENMARK- SBS	0	0
EUROPEAN COMMISSION-SBS	0	0
DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)	0	0
SWISS GOVT	0	0
TOTAL	1,234,450,360	2,199,834,324
2b DECENTRALIZED GRANT		
CENTRAL GOVERNMENT	1,220,747,668	1,359,692,124
LOCAL GOVERNMENT	896,090,668	656,160,470
TOTAL	2,116,838,336	2,015,852,594
TOTAL GRANTS	3,351,288,696	4,215,686,918

3 ADVANCES	3A VEHICLE	Balance 31/12/2020	Prior Year Adjustment	Adjusted Balance	Advances Granted	Total Recoveries	Interest Recoveries	Principal Recoveries	Balance 31/12/2021
CENTRAL GOVERNMENT VEHICLE ADVANCE									
	Office of the Senior Minister	-	-	-	-	-	-	-	-
	Office of Government Machinery	2,504,230	39,000.00	2,543,230.43	475,800.00	216,268.59	4,240.56	212,028.03	2,802,761.84
	Office of the Head of Civil Service	161,779	0.00	161,779.30	220,000.00	141,082.45	2,766.32	138,316.13	240,696.85
	Audit Service	(32,236)	0.00	(32,235.96)	369,000.00	276,945.20	5,430.30	271,514.90	59,818.84
	Public Services Commission	102,343	0.01	102,342.64	43,000.00	65,828.07	1,290.75	64,537.32	79,514.57
	Office of the Administrator, DACF	56	-	56.17	-	-	-	-	56.17
	Electoral Commission	46,983	0.00	46,982.82	-	1,133.12	22.22	1,110.90	45,849.70
	Ministry of Foreign Affairs and Regional Integration	60,593	-	60,593.02	-	9,739.40	190.97	9,548.43	50,853.62
	Ministry of Finance	(311,720)	0.00	(311,720.10)	2,598,500.00	1,517,960.72	29,763.94	1,488,196.78	768,819.18
	Ministry of Local Government and Rural Development	142,935	(307.47)	142,627.21	1,284,000.00	644,373.45	12,634.77	631,738.68	782,253.76
	Ministry of Food and Agriculture	340,954	0.01	340,954.09	160,000.00	45,368.50	889.58	44,478.92	455,585.59
	Ministry of Lands and Natural Resources	127,043	0.01	127,043.48	357,500.00	112,308.54	2,202.13	110,106.41	372,234.94
	Ministry of Petroleum	143,186	-	143,185.87	-	-	-	-	143,185.87
	Ministry of Trade and Industry	320,089	0.01	320,089.23	141,000.00	96,966.72	1,901.31	95,065.41	364,122.51
	Ministry of Tourism, Culture and Creative Arts	296,852	0.01	296,851.74	169,000.00	104,028.66	2,039.78	101,988.88	361,823.08
	Ministry of Environment Science, Technology and Innovation	130,568	(0.00)	130,568.40	85,000.00	129,882.14	2,546.71	127,335.43	85,686.26
	Ministry of Energy	55,233	(0.00)	55,233.09	72,000.00	74,358.40	1,458.01	72,900.39	52,874.69
	Ministry of Fisheries and Aquaculture Development	156,358	(73,000.00)	83,358.46	-	30,905.01	605.98	30,299.03	52,453.45
	Ministry of Water Resources, Works and Housing	363,896	(0.00)	363,895.82	113,600.00	41,814.93	819.90	40,995.03	435,680.89
	Ministry of Roads and Highways	140,844	0.01	140,844.27	120,000.00	77,358.37	1,516.83	75,841.54	183,485.90
	Ministry of Education	(341,793)	(0.00)	(341,792.82)	537,000.00	427,067.96	8,373.88	418,694.08	(231,860.78)
	Ministry of Employment and Labour Relation	310,685	(0.00)	310,684.73	176,000.00	144,565.18	2,834.61	141,730.57	342,119.55
	Ministry of Youth and Sports	53,998	0.01	53,998.06	105,000.00	80,070.69	1,570.01	78,500.68	78,927.37
	Ministry of Communication	(185,598)	0.44	(185,598.06)	150,000.00	92,805.10	1,819.71	90,985.39	(128,403.16)
	National Commission for Civic Education	24,096	0.00	24,096.31	-	13,055.96	256.00	12,799.96	11,040.35
	Ministry of Chieftaincy and Traditional Affairs	(46,572)	0.00	(46,571.62)	-	13,177.31	258.38	12,918.93	(59,748.93)
	Ministry of Health	635,731	0.01	635,731.48	1,272,000.00	559,648.39	10,973.50	548,674.89	1,348,083.09
	National Media Commission	14,978	0.00	14,978.20	-	-	-	-	14,978.20
	Ministry of Information and Media Relations	152,515	0.01	152,515.10	38,000.00	23,086.09	452.67	22,633.42	167,429.01
	Ministry of Gender, Children and Social Protection	(91,163)	0.01	(91,162.91)	176,629.76	59,653.35	1,169.67	58,483.68	25,813.50
	Ministry of Justice	(90,885)	34,000.01	(56,884.59)	111,000.00	314,320.97	6,163.16	308,157.81	(260,205.56)
	Ministry of Defence	187,093	0.01	187,093.31	105,000.00	32,319.62	633.72	31,685.90	259,773.69
	Commission on Human Rights and Administration Just	50,140	0.00	50,139.74	45,000.00	51,334.58	1,006.56	50,328.02	43,805.16
	Judicial Service	294,882	0.01	294,881.62	698,000.00	-	-	-	992,881.62
	Ministry of Interior	467,586	-	467,585.98	312,000.00	167,718.51	3,288.60	164,429.91	611,867.47
	National Development Planning Commission	(16,082)	0.00	(16,081.76)	-	7,778.91	152.53	7,626.38	(23,860.67)
	Ministry of Business Development	(20,633)	0.00	(20,633.33)	-	-	-	-	(20,633.33)
	National Labour Commission	(42,006)	(0.00)	(42,006.35)	-	3,298.51	64.68	3,233.83	(45,304.86)
	Ministry of Inner City and Zongo development	51,691	0.00	51,690.97	-	-	-	-	51,690.97

3 ADVANCES															
3A VEHICLE	MDA	Balance 31/12/2020	Prior Year Adjustment	Adjusted Balance	Advances Granted	Total Recoveries	Interest Recoveries	Principal Recoveries	Balance 31/12/2021						
Ministry of Transport		111,214	(0.00)	111,213.79	174,000.00	63,028.61	1,235.86	61,792.75	222,185.18						
Ministry Of Aviation		20,099	0.00	20,098.81	-	-	-	-	20,098.81						
Ministry Of Special Development Initiatives		(10,711)	307.27	(10,404.02)	-	-	-	-	(10,404.02)						
Ministry Of Parliamentary Affairs		(31,746)	0.01	(31,746.33)	-	-	-	-	(31,746.33)						
Ministry of Railway Development		59,033	0.01	59,032.66	10,000.00	36,449.98	714.71	35,735.27	32,582.68						
Ministry Of Sanitation and Water Resources		68,153	0.01	68,152.95	92,000.00	48,638.96	953.71	47,685.25	111,513.99						
Ministry of Planning		(10,685)	0.01	(10,685.23)	-	-	-	-	(10,685.23)						
Ministry of Regional Re-organization		74,715	0.00	74,714.67	-	12,181.54	238.85	11,942.69	62,533.13						
Ministry of Monitoring and Evaluation		(23,603)	0.00	(23,603.11)	-	-	-	-	(23,603.11)						
National Commission on Culture		-	-	-	-	-	-	-	-						
TOTAL		6,415,118	0.43	6,415,118.23	10,210,029.76	5,736,522.49	112,480.83	5,624,041.66	10,888,625.50						
DECENTRALISED ADVANCES															
MDAs															
Ministry of Education		91,572	247,491.99	339,063.80	133,564.00	3,318.00	-	-	469,309.80						
Ghana Health Service - Ashanti Regional Hospital		34,320	0.11	34,319.89	-	-	-	-	34,319.89						
Total MDAs		125,892	247,492.10	373,383.69	133,564.00	3,318.00	-	-	503,629.69						
GRAND TOTAL		6,541,009	247,492.53	6,788,501.92	10,343,593.76	5,739,840.49	112,480.83	5,624,041.66	11,392,255.19						

3B SPECIAL	Balance	Adjustment	Adjusted	Advances	Recoveries	Balance
	31/12/2020		01/01/2021	Granted		31/12/2021
CENTRAL SPECIAL ADVANCES - MDA						
Min of Employment & Labour Relation	11,705	-	11,705	114,400	34,925	91,180
Office of Government Machinery	96,732	-	96,732	-	-	96,732
Public Services Commission	749	-	749	-	-	749
Ministry of Finance	237,203	-	237,203	42,000	55,254	223,949
Ministry of Health	(8,661)	-	(8,661)	8,000	16,903	(17,564)
Ministry of Food and Agriculture	4,230	-	4,230	-	-	4,230
Ministry of Lands and Natural Resources	23,494	-	23,494	14,700	38,547	(353)
Ministry of Trade and Industry	(1,080)	-	(1,080)	-	4,615	(5,695)
Ministry of Environment Science, Technology and Innovation	15,241	-	15,241	20,000	30,917	4,324
Ministry of Water Resources, Works and Housing	(5,379)	-	(5,379)	18,000	1,167	11,454
Ministry of Roads and Highways	273	-	273	-	3,383	(3,110)
Ministry of Transport	3,882	-	3,882	-	-	3,882
Ministry of Education	(10,126)	-	(10,126)	-	2,204	(12,330)
Ministry of Youth and Sports	43,370	-	43,370	74,700	71,346	46,724
Ministry of Communications	(2,592)	-	(2,592)	4,000	3,437	(2,029)
Ministry of Gender, Children and Social Protection	71,193	-	71,193	18,900	-	90,093
Audit Service	9,323	-	9,323	-	13,095	(3,773)
Min of Justice & Attorney General (MOJAG)	(153)	-	(153)	-	-	(153)
Local Government Services	(42,284)	-	(42,284)	-	-	(42,284)
Office of the Head of Civil Service	36,589	-	36,589	202,500	92,761	146,328
Ministry of Information and Media Relations	(76)	-	(76)	-	-	(76)
Commission on Human Rights and Admin. Justice	417	-	417	-	417	(0)
Ministry of Foreign Affairs and Reg Integration	(660)	-	(660)	-	-	(660)
Ministry of Railway Development	-	-	-	45,200	3,100	42,100
National Development	-	-	-	12,000	1,000	11,000
Ministry of Defence	-	-	-	4,000	1,122	2,878
Ministry Of National Security	(29,302)	-	(29,302)	-	5,553	(34,854)
Ministry of Energy and Petroleum	(3,838)	-	(3,838)	-	-	(3,838)
Ministry of Local Govt and Rural Development	103,638	-	103,638	253,600	240,351	116,887
TOTAL	553,890	-	553,890	832,000	620,097	765,793

3B SPECIAL	Balance 31/12/2020	Adjustment	Adjusted 01/01/2021	Advances Granted	Recoveries	Balance 31/12/2021
Decentralised to MDAs						
Ministry of Education	28,153,879	(25,542,505)	2,611,374	4,061,718	127,943	6,545,149
Ministry of Health	172,840	(172,840)	-	-	-	-
Community Water and Sanitation Agency (CWS)	576,420	-	576,420	233,038	70,087	739,370
Minerals Commission	2,171,561	-	2,171,561	-	-	2,171,561
TOTAL MDAs	31,074,700	(25,715,345)	5,359,355	4,294,755	198,030	9,456,080
TOTAL CENTRAL	31,628,590	(25,715,345)	5,913,245	5,126,755	818,127	10,221,873
MMDAs						
Krachi East Municipal Assembly	45,000	(45,000)	-	-	-	-
Krachi Nchumuru District Assembly	-	-	-	-	-	-
Agona West Municipal Assembly	163,739	0	163,739	-	163,739	-
Juaboso District Assembly	2,650	(0)	2,650	-	-	2,650
Wassa East District Assembly	150,200	-	150,200	-	150,200	-
Nzema East Municipal Assembly	244,000	-	244,000	96,000	-	340,000
Sekondi Takoradi Metropolitan Assembly	-	-	-	-	-	-
Wassa Amenfi West Municipal Assembly	244,340	-	244,340	-	-	244,340
Bia West District Assembly	-	-	-	-	-	-
Prestea-Huni Valley Municipal Assembly	-	-	-	-	-	-
Offinso Municipal Assembly	-	-	-	-	-	-
Atebubu Amantin Municipal Assembly	-	-	-	-	-	-
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)	-	-	-	-
Bongo District Assembly	-	-	-	-	-	-
Kassena Nankana East Municipal Assembly	-	-	-	-	-	-
Wa East District Assembly	13,000	-	13,000	-	13,000	-
Ayawaso Central Municipal Assembly_ACMA	-	-	-	-	-	-
KWAHU AFRAM PLAIN NORTH DISTRICT ASSEMBLY	-	-	-	-	-	-
SENE EAST DISTRICT ASSEMBLY	-	-	-	-	-	-
Obuasi East District Assembly	-	-	-	-	-	-
Ada East District Assembly	(2,792)	2,792	-	-	-	-
Twifu Ati Morkwa District Assembly		127,569	127,569		127,581	(11)

3B SPECIAL	Balance	Adjustment	Adjusted	Advances	Recoveries	Balance
	31/12/2020		01/01/2021	Granted		31/12/2021
Amansie West District Assembly		11,100	11,100		11,100	-
Effutu Municipal Assembly	51,221	(51,221)	-	-	-	-
Tarkwa Nsuaem Municipal Assembly	27,657	-	27,657	24,541		52,198
Pru East District Assembly	44,919	-	44,919	-	44,919	-
Ayawaso West Municipal Assembly	1,502,000	-	1,502,000	-	1,502,000	-
TOTAL MMDAs	2,546,236	(14,022)	2,532,215	120,541	2,013,579	639,177
GENERAL GOV'T TOTAL	34,174,826	(25,729,367)	8,445,459	5,247,296	2,831,706	10,861,050
STATE OWNED ENTERPRISES						
Consolidated Bank Ghana Limited	861,735,681	-	861,735,681	-	861,735,681	-
Electricity Company of Ghana	4,226,128,000	-	4,226,128,000	-	4,226,128,000	-
TOTAL SOEs	5,087,863,681	-	5,087,863,681	-	5,087,863,681	-
GRAND TOTAL	5,122,038,507	(25,729,367)	5,096,309,140	5,247,296	5,090,695,387	10,861,050

3 ADVANCES									
3C SALARY ADVANCE									
MDAS	BAL AS AT 31/12/20	ADJUSTMENT	BAL AS AT 1/1/2021	RECOVERIES	PAYMENTS	REFUND	BAL AS AT 31/12/21		
Ministry of Food and Agriculture	12,429	0	12,429	9,780	13,849	0	16,498		
Ministry of Lands and Natural Resources	0	0	0	0	0	0	0		
Ministry of Trade and Industry	0	0	0	0	0	0	0		
Min of Energy	2,780	0	2,780	0	0	0	2,780		
Ministry of Water Resources, Works and Housing	1,760	0	1,760	7,380	6,668	0	1,048		
Ministry of Roads and Highways	5,743	0	5,743	5,158	0	0	585		
Ministry of Education	268,006	0	268,006	118,297	75,355	0	225,064		
Min of Youth & Sports	-225	0	-225	0	0	0	-225		
Ministry of Environment Science, Technology and Innovation	6,559	0	6,559	6,361	0	0	198		
Ministry of Health	189,162	0	189,162	180,689	136,420	0	144,893		
Ministry of Employment	0	0	0	3,244	9,723	0	6,479		
Ministry of Interior	0	0	0	0	0	0	0		
Ministry of Local Government and Rural Development	-1,911	0	-1,911	52,280	41,466	0	-12,725		
Office of Government Machinery	5,465	0	5,465	0	0	0	5,465		
Ministry of Communication	9,763	0	9,763	8,589	4,680	0	5,854		
Min of Justice	32,539	0	32,539	15,611	19,866	0	36,794		
Min of Foreign Affairs	0	0	0	0	0	0	0		
Min of Finance	4,430	0	4,430	0	0	0	4,430		
Min of Defence	0	0	0	0	0	0	0		
Min of Tourism	0	0	0	0	0	0	0		
Judicial Service	0	0	0	0	0	0	0		
Min of Gender and Social Protection	10,893	0	10,893	5,626	0	0	5,267		
Management Services Division	0	0	0	0	0	0	0		
Controller and Accountant Generals Department	205,608	0	205,608	129,297	72,257	0	148,568		
Audit Service	50,212	0	50,212	3,834	0	0	46,378		
Ministry of Information and Media Relations	0	0	0	0	0	0	0		
Ministry of Transport	-734	0	-734	0	0	0	-734		
Local Government Services	79,410	0	79,410	0	0	0	79,410		
Ministry of Sanitation	9,484	0	9,484	0	0	0	9,484		
Ministry of Planning	6,466	0	6,466	6,466	0	0	0		
TOTAL	897,839	0	897,839	552,612	380,284	0	725,511		
Decentralized To MDAs	1,855,830	725,329	2,581,159	785,213	2,987,049	0	4,782,996		
TOTAL CENTRALISED	2,753,669	725,329	3,478,998	1,337,825	3,367,333	0	5,508,506		
MMDAs	159,557	(26,518.78)	133,038	47,570.46	6,000	0	91,468		
TOTAL MMDAs	159,557	-26,519	133,038	47,570	6,000	0	91,468		

3 ADVANCES							
3C SALARY ADVANCE							
MDAS	BAL AS AT 31/12/20	ADJUSTMENT	BAL AS AT 1/1/2021	RECOVERIES	PAYMENTS	REFUND	BAL AS AT 31/12/21
SOE's							
Bui Power Authority	2,672,676	0	2,672,676	2,672,676	0	0	0
Consolidated Bank Ghana Limited	253,143,500	0	253,143,500	253,143,500	0	0	0
Electricity Company of Ghana	14,956,006	0	14,956,006	14,956,006	0	0	0
Ghana Infrastructure Investment Fund	10,831,319	0	10,831,319	10,831,319	0	0	0
Ghana Post Company Limited	797,325	0	797,325	797,325	0	0	0
Graphic Communications Group Limited	927,574	0	927,574	927,574	0	0	0
Social Investment Fund	14,586,878	0	14,586,878	14,586,878	0	0	0
SIC Life Company	4,777,234	0	4,777,234	4,777,234	0	0	0
AirtelTigo Ghana Limited	0	0	0	0	749,000	0	749,000
Electricity Company of Ghana	0	0	0	0	158,321,000	0	158,321,000
Ghana Airports Company Limited	0	0	0	0	1,659,000	0	1,659,000
Ghana Civil Aviation Authority	0	0	0	0	1,337,697	0	1,337,697
Ghana Commodity Exchange Limited	0	0	0	0	2,001	0	2,001
Ghana Water Company Limited	0	0	0	0	32,319,300	0	32,319,300
Graphic Communications Group Limited	0	0	0	0	15,458	0	15,458
National Homeownership Fund	0	0	0	0	30,052,457	0	30,052,457
National Lottery Authority	0	0	0	0	276,105	0	276,105
News Times Corporation	0	0	0	0	203,125	0	203,125
Northern Electricity Distribution Company	0	0	0	0	4,812,155	0	4,812,155
Volta River Authority	0	0	0	0	38,072,000	0	38,072,000
TOTAL SOE's	302,692,512	-	302,692,512	302,692,512	267,819,298	0	267,819,298
GRAND TOTAL	305,605,738	698,810	306,304,548	304,077,907	271,192,632	0	273,419,272

3 ADVANCES	
3D DEPARTMENTAL VEHICLE REVOLVING FUND	
MDAs	Balance
	(GHe)
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

3 ADVANCES	
3D DEPARTMENTAL VEHICLE REVOLVING FUND	
MDAs	Balance
	(GHe)
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
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									
INSTITUTION	Balance as at		Adjustments	Balance as at		Loans Granted	Recoveries	Balance as at	
	31/12/2020			01/01/2021				31/12/2021	
4a									
G E N E R A L									
Ghana Railway and Ports Authority	921,686			921,686		0	0		921,686
Local Authorities	293			293		0	0		293
TOTAL	921,980			921,980		0	0		921,980
4b									
STATUTORY BOARDS AND CORPORATION									
State Farms Corporation	32,886			32,886		0	0		32,886
New Times Corporation	74,352			74,352		0	0		74,352
Ghana Enterprise Development Commission	883			883		0	0		883
Agricultural Development Bank	38,967,282			38,967,282		0	0		38,967,282
State Transport Corporation	4,520,085			4,520,085		0	0		4,520,085
National Investment Bank	5,067			5,067		0	0		5,067
State Gold Mining Corporation	140,430			140,430		0	0		140,430
Ghana Post	5,108,187			5,108,187		0	0		5,108,187
Ghana Agricultural Development Corporation	0			0		0	0		0
Architectural Engineering Services Corporation	0			0		0	0		0
Ghanaian Industrial Development Corporation	1,746			1,746		0	0		1,746
State Hotels Corporation	46,002			46,002		0	0		46,002
State Construction Corporation	275,644			275,644		0	0		275,644
State Housing Corporation	0			0		0	0		0
Ghana Supply Commission	0			0		0	0		0
Omnibus Services Authority	20,509,151			20,509,151		0	0		20,509,151
Ghana Tourist Corporation	0			0		0	0		0
Ghana Water and Sewerage Corporation (GWCL)	98,233,791			98,233,791		0	0		98,233,791
Food Production Corporation	112,388			112,388		0	0		112,388
Ghana Food Distribution Corporation	583			583		0	0		583
Aluminium Industries Commission	1,018			1,018		0	0		1,018
Ghana Airways Corporation	23,553,437			23,553,437		0	0		23,553,437
Ghana National Manganese Corporation	378,949			378,949		0	0		378,949
Gonja Development Corporation	210			210		0	0		210
West African Airways Corporation	3			3		0	0		3

4. LOANS RECEIVABLES SCHEDULE						
INSTITUTION	Balance as at		Adjustments	Balance as at		Recoveries
	31/12/2020	31/12/2021		01/01/2021	31/12/2021	
State Fishing Corporation	14,253	14,253	0	14,253	0	14,253
Western Regional Development Corporation	117	117	0	117	0	117
Brong Ahafo Regional Development Corporation	3,866	3,866	0	3,866	0	3,866
Ghana Railways Corporation	0	0	0	0	0	0
Upper East Development Corporation	2,011	2,011	0	2,011	0	2,011
State Oil Palm Plantation Corporation	2,500	2,500	0	2,500	0	2,500
Electricity Company of Ghana	333,499,000	333,499,000	0	333,499,000	0	333,499,000
GIHOC - Tema Steelworks	772	772	0	772	0	772
GIHOC - Farms	233	233	0	233	0	233
GIHOC - Footwear	29,228	29,228	0	29,228	0	29,228
GIHOC - Vegetable Oil Mills	9,637	9,637	0	9,637	0	9,637
GIHOC - Fibre Bag	243	243	0	243	0	243
GIHOC - Fibre Products	106,418	106,418	0	106,418	0	106,418
GIHOC - Manufacturing Co.	6,188	6,188	0	6,188	0	6,188
GIHOC - Mosquito Coil	3,531	3,531	0	3,531	0	3,531
GIHOC - Marbles	8,925	8,925	0	8,925	0	8,925
GIHOC - Meat (Tema & Bolga)	22,128	22,128	0	22,128	0	22,128
GIHOC - Boatyards (Mumford)	1,885	1,885	0	1,885	0	1,885
GIHOC - Boatyards (Tema)	24,637	24,637	0	24,637	0	24,637
GIHOC - Cannery (Pwulugu)	4,090	4,090	0	4,090	0	4,090
GIHOC - Refrigeration & Household Prod.	5,505	5,505	0	5,505	0	5,505
GIHOC - Cannery (Wenchi)	3,639	3,639	0	3,639	0	3,639
GIHOC - Cannery (Nsawam)	18,301	18,301	0	18,301	0	18,301
GIHOC - Printing & Paper Prod.	2,474	2,474	0	2,474	0	2,474
GIHOC - Nzema Oil Mills	10,203	10,203	0	10,203	0	10,203
GIHOC - Central Advertising Co.	1,780	1,780	0	1,780	0	1,780
GIHOC - Aboso Glass Factory	126,591	126,591	0	126,591	0	126,591
GIHOC - Cannery	22,625	22,625	0	22,625	0	22,625
GIHOC - Pharmaceutical	101,599	101,599	0	101,599	0	101,599
GIHOC - Distilleries	108,369	108,369	0	108,369	0	108,369
GIHOC - Bottling	8,636	8,636	0	8,636	0	8,636
Central Regional Development Corporation	125,046	125,046	0	125,046	0	125,046
Ghana National Trading Corporation	584	584	0	584	0	584

4. LOANS RECEIVABLES SCHEDULE						
INSTITUTION	Balance as at	Adjustments	Balance as at	Loans Granted	Recoveries	Balance as at
	31/12/2020		01/01/2021			31/12/2021
Twifo Oil Palm Plantation Ltd	-0	0	-0	0	0	-0
Ghana Publishing Corporation	0	0	0	0	0	0
Volta River Authority	179,891,044	0	179,891,044	0	23,800,385	156,090,659
Ghana Civil Aviation Authority	0	0	0	0	0	0
City Express Services	1,213,718	0	1,213,718	0	0	1,213,718
Meat Marketing Board	24,551	0	24,551	0	0	24,551
Graphic Corporation	1,142	0	1,142	0	0	1,142
Ghana National Petroleum Corporation (G.N.P.C)	0	0	0	0	0	0
MASLOC	15,000,000	0	15,000,000	0	0	15,000,000
Student Loan Trust	1,739,789	0	1,739,789	0	0	1,739,789
Ghana Grid Company Limited	51,401,629	0	51,401,629	0	0	51,401,629
Metro Mass Transit LTD	92,015,331	0	92,015,331	0	0	92,015,331
Intercity STC Coaches Limited (STC)	61,901,404	0	61,901,404	0	0	61,901,404
Bulk oil Storage and Transportation (BOST)	69,388,556	0	69,388,556	0	0	69,388,556
Total	998,814,269.82	-	998,814,269.82	-	23,800,384.89	975,013,884.93
4c						
COMPANIES						
Ghana Sugar Estate Ltd	1,396,624	0	1,396,624	0	0	1,396,624
Ghana Sugar Estate Ltd (Asutsuare)	44,497	0	44,497	0	0	44,497
Ghana Sugar Estates (Komenda)	26,634	0	26,634	0	0	26,634
African Timber & Plywood	52,461	0	52,461	0	0	52,461
Willowbrook	999	0	999	0	0	999
Prefab Concrete Products	6,068	0	6,068	0	0	6,068
Ejura Farms Ltd	11	0	11	0	0	11
Farmer John and Daughters	116	0	116	0	0	116
Bremang Dredging Company	19	0	19	0	0	19
Amalgamated Banket Area Ltd	60	0	60	0	0	60
Achimota Brewery Company	200	0	200	0	0	200
Mankoadze fisheries	184,972,182	0	184,972,182	0	0	184,972,182
Ghana Consolidated Diamond Ltd	409,694	0	409,694	0	0	409,694
Glikssten West Africa Ltd	67,233	0	67,233	0	0	67,233
Promintex Ltd	14	0	14	0	0	14

4. LOANS RECEIVABLES SCHEDULE						
INSTITUTION	Balance as at		Adjustments	Balance as at		Recoveries
	31/12/2020			01/01/2021		
					Loans Granted	Balance as at 31/12/2021
Ghana Rice Production Company	470	0	470	0	0	470
Ghana Cargo Handling Company	36	0	36	0	0	36
Volta Lake Transport Company	0	0	0	0	0	0
Ghana Rubber Estate Ltd	1,138,911	0	1,138,911	0	0	0
Seraphim Surgicals	102,392	0	102,392	0	0	102,392
Ghana Seed Company	0	0	0	0	0	0
National Oil Palm Plantation Ltd	39,143	0	39,143	0	0	39,143
Ghana Cold Store	124	0	124	0	0	124
National Industrial Company	2,500	0	2,500	0	0	2,500
Ghana Commercial Farm	200	0	200	0	0	200
Ghana Co-operative Bank	0	0	0	0	0	0
Kul Industrial Alcohols Ltd.	23,000	0	23,000	0	0	23,000
Prestea Goldfields Co.	149,069	0	149,069	0	0	149,069
Kumasi Furniture & Joinery Co. Ltd	4,729	0	4,729	0	0	4,729
Loyalty Industries Ltd	0	0	0	0	0	0
State Oil Palm Plantation	87,558	0	87,558	0	0	87,558
Western Veneer & Lumber Co. Ltd	0	0	0	0	0	0
Bonsa Tyre Co. Ltd	0	0	0	0	0	0
Pomadze Poultry Enterprise	9,962	0	9,962	0	0	9,962
Ghana Bottling Co. (Pepsi Cola)	35,404	0	35,404	0	0	35,404
EHWIA Wood Products	10,741	0	10,741	0	0	10,741
Ghana Sanyo Co.	0	0	0	0	0	0
Tema Oil Refinery Ltd	213,244,000	0	213,244,000	0	0	213,244,000
Home Finance Company	0	0	0	0	0	0
Panafest Secretariat	0	0	0	0	0	0
J.Adom Limited	0	0	0	0	0	0
Ghana Broadcasting Corporation	0	0	0	0	0	0
Ghana Agro-Food Company	0	0	0	0	0	0
Quality Grain Co. Ltd.	13,495,351	0	13,495,351	0	0	13,495,351
La Palm & Coco Palm	0	0	0	0	0	0
Cummins Power Generation Ltd.	2,182,557	0	2,182,557	0	0	2,182,557
Aggreko UK Ltd.	0	0	0	0	0	0
Home Finance Company	411,758	0	411,758	0	0	411,758

4. LOANS RECEIVABLES SCHEDULE									
INSTITUTION	Balance as at		Adjustments	Balance as at		Loans Granted	Recoveries	Balance as at	
	31/12/2020			01/01/2021				31/12/2021	
Novotel	4,390,276	0	0	4,390,276	0	0	0	4,390,276	0
Ghana International Airline LTD	0	0	0	0	0	0	0	0	0
Ghana cylinder manufacturing company ltd	1,775,623	0	0	1,775,623	0	0	0	1,775,623	0
Margins Company Ltd & Supercard ApS	1,005,167	0	0	1,005,167	0	0	0	1,005,167	0
Pharmplast Limited & Scanbech A/S	7,500	0	0	7,500	0	0	0	7,500	0
Crystal Lake fish Limited &Hvalpsund Net A/S	380,805	0	0	380,805	0	0	0	380,805	0
Ako Waste Management Limited & J.Hvidtved La	700,603	0	0	700,603	0	0	0	700,603	0
Divine Seafoods ltd	221,947	0	0	221,947	0	0	0	221,947	0
Ipalco gh ltd	261,902	0	0	261,902	0	0	0	261,902	0
Cra ltd	51,048	0	0	51,048	0	0	0	51,048	0
Danafco ltd	370,601	0	0	370,601	0	0	0	370,601	0
African Ind. ltd	27,060	0	0	27,060	0	0	0	27,060	0
Gad furniture	235,436	0	0	235,436	0	0	0	235,436	0
Masdo Garments	7,218	0	0	7,218	0	0	0	7,218	0
Andy Sae Co ltd	11,359	0	0	11,359	0	0	0	11,359	0
Modular Sys. Ltd	188,220	0	0	188,220	0	0	0	188,220	0
Larson Gh. Ltd	213,764	0	0	213,764	0	0	0	213,764	0
Carmo ltd	338,701	0	0	338,701	0	0	0	338,701	0
Skao Graphics	416,051	0	0	416,051	0	0	0	416,051	0
Nova Beauty	278,507	0	0	278,507	0	0	0	278,507	0
Agro Chicks Int	528,925	0	0	528,925	0	0	0	528,925	0
Western Water wks	308,686	0	0	308,686	0	0	0	308,686	0
Dufie Dansk	91,742	0	0	91,742	0	0	0	91,742	0
Gelato Delite ltd	239,162	0	0	239,162	0	0	0	239,162	0
Tonisco Group	295,617	0	0	295,617	0	0	0	295,617	0
Oyoko Abohen ltd	74,240	0	0	74,240	0	0	0	74,240	0
Dieu Donnee Ent.	9,259	0	0	9,259	0	0	0	9,259	0
Intelligent Cards	542,053	0	0	542,053	0	0	0	542,053	0
Juabeng Rural Bank	110,170	0	0	110,170	0	0	0	110,170	0
SUNRIPE FOOD PRODUCT	43,039	0	0	43,039	0	0	0	43,039	0
HAY INDUSTRIES	610,931	0	0	610,931	0	0	0	610,931	0
AKPANGA ORGANIC LTD	590,929	0	0	590,929	0	0	0	590,929	0
YEDENT PROCESSING LTD	0	0	0	0	0	0	0	0	0

4. LOANS RECEIVABLES SCHEDULE	Balance as at			Adjustments	Balance as at			Loans Granted	Recoveries	Balance as at	
	31/12/2020				01/01/2021					31/12/2021	
MASTERMIX STUDIOS LTD	-0			0	-0			0	0		-0
SAMBOT INDUSTRIES LTD	256,559			0	256,559			0	0		256,559
GOLDEN WEB LTD	445,834			0	445,834			0	0		445,834
CAN AND KAA LTD	520,230			0	520,230			0	0		520,230
TAYCO AGRO LTD	590,660			0	590,660			0	0		590,660
3 OAKS LTD	595,046			0	595,046			0	0		595,046
KENNGA LTD	97,151			0	97,151			0	0		97,151
TONGU FRUITS (GH) LTD	302,572			0	302,572			0	0		302,572
N & C FOODS CO. LTD	580,747			0	580,747			0	0		580,747
GABLIN CO. LTD	102,705			0	102,705			0	0		102,705
2K FARMS LTD	574,804			0	574,804			0	0		574,804
SAROBI LTD	284,258			0	284,258			0	0		284,258
LITSA INITIATIVES LTD	268,452			0	268,452			0	0		268,452
ALL FAMILY ESTATE CO. LTD	241,667			0	241,667			0	0		241,667
STAYSWEET INDUSTRIES LTD	347,274			0	347,274			0	0		347,274
MC. JONES VENTURES LTD	227,555			0	227,555			0	0		227,555
P&M FARMS LTD	86,398			0	86,398			0	0		86,398
WEDDI AFRICA LTD	890,375			0	890,375			0	0		890,375
AMPONSAH-EFFAH LTD	1,039,793			0	1,039,793			0	0		1,039,793
SARCON QUARRY LTD	960,396			0	960,396			0	0		960,396
LEVIATHAN CO. LTD	1,649,967			0	1,649,967			0	0		1,649,967
OSEBOBA CO. LTD	1,328,080			0	1,328,080			0	0		1,328,080
UNITED BISCUIT CO LTD	1,038,599			0	1,038,599			0	0		1,038,599
ALPHA SALT LTD	450,682			0	450,682			0	0		450,682
RELIX CO. LTD	1,550,450			0	1,550,450			0	0		1,550,450
LEADS CONTRACTS LTD	898,089			0	898,089			0	0		898,089
BEVERLY LODGE	234,577			0	234,577			0	0		234,577
PLYWOOD POINT CO.LTD	1,218,135			0	1,218,135			0	0		1,218,135
OSS LTD	696,524			0	696,524			0	0		696,524
TRAFIX LTD	737,701			0	737,701			0	0		737,701
GOODISON TRUCKS LTD	907,478			0	907,478			0	0		907,478
CITY CLEAN LTD	1,642,230			0	1,642,230			0	0		1,642,230
BEEKAF FOODS LTD	1,341,262			0	1,341,262			0	0		1,341,262

4. LOANS RECEIVABLES SCHEDULE	Balance as at		Adjustments	Balance as at		Loans Granted	Recoveries	Balance as at	
	31/12/2020			01/01/2021				31/12/2021	
INSTITUTION									
GREENWICH SKY LTD	1,214,268	0	0	1,214,268	0	0	0	1,214,268	0
BCG CONTRACTS WORKS LTD	620,852	0	0	620,852	0	0	0	620,852	0
NYARKO CERAMIC WORKS	332,596	0	0	332,596	0	0	0	332,596	0
BENTWILL PORTS SERVICES	1,683,675	0	0	1,683,675	0	0	0	1,683,675	0
NOVA COMPLEX LTD	1,614,010	0	0	1,614,010	0	0	0	1,614,010	0
VONWA ENT LTD	721,864	0	0	721,864	0	0	0	721,864	0
DELTA SHIPPING CO. LTD	1,065,549	0	0	1,065,549	0	0	0	1,065,549	0
EDEN FOUNTAIN LTD	950,367	0	0	950,367	0	0	0	950,367	0
JUNIOR BAGAYA ENT.	1,557,894	0	0	1,557,894	0	0	0	1,557,894	0
AMANTIN & KASEI COMM. RURAL BANK	49,436	0	0	49,436	0	0	0	49,436	0
AWUTU EMASA RURAL BANK	317,657	0	0	317,657	0	0	0	317,657	0
BONZALI RURAL BANK	162,888	0	0	162,888	0	0	0	162,888	0
KWAMAMAN RURAL BANK	530,400	0	0	530,400	0	0	0	530,400	0
NATIONAL INVESTMENT BANK	76,281,637	0	0	76,281,637	0	0	0	76,281,637	0
UPPER MANYA KRO RURAL BANK	720,743	0	0	720,743	0	0	0	720,743	0
AGRICULTURAL INV. BANK	9,870,545	0	0	9,870,545	0	0	0	9,870,545	0
GA RURAL BANK	732,959	0	0	732,959	0	0	0	732,959	0
ROYAL BANK	2,000,000	0	0	2,000,000	0	0	0	2,000,000	0
OKOMFO ANOKYE RURAL BANK	274,857	0	0	274,857	0	0	0	274,857	0
AFRAM RURAL BANK	612,000	0	0	612,000	0	0	0	612,000	0
ASUTIFI RURAL BANK	219,735	0	0	219,735	0	0	0	219,735	0
RBRAKWA-BREMAN RURAL BANK	75,200	0	0	75,200	0	0	0	75,200	0
UPPER AMENFI RURAL BANK	94,780	0	0	94,780	0	0	0	94,780	0
DROBO COMM. RURAL BANK	42,975	0	0	42,975	0	0	0	42,975	0
SINAPI ABA TRUST	124,280	0	0	124,280	0	0	0	124,280	0
DERMA R/B LTD	90,993	0	0	90,993	0	0	0	90,993	0
UNIVERSAL MERCHANT BANK	10,350	0	0	10,350	0	0	0	10,350	0
GN BANK-IFO KONONGO	65,400	0	0	65,400	0	0	0	65,400	0
ASSINMAN R/B LTD	291,160	0	0	291,160	0	0	0	291,160	0
MICRO FIN R/B	47,615	0	0	47,615	0	0	0	47,615	0
KWAMANMANN R/B	70,094	0	0	70,094	0	0	0	70,094	0
DUMPONG R/B	128,075	0	0	128,075	0	0	0	128,075	0
WENCHI R/B	118,952	0	0	118,952	0	0	0	118,952	0

4. LOANS RECEIVABLES SCHEDULE		Balance as at		Adjustments		Balance as at		Loans		Balance as at	
INSTITUTION		31/12/2020		Adjustments	01/01/2021	Granted	Recoveries			31/12/2021	
NAARA R/B		121,225		0	121,225	0	0			121,225	
ADA R/B		218,159		0	218,159	0	0			218,159	
SEFWIMAN R/B		32,641		0	32,641	0	0			32,641	
WAMFIE R/B		12,321		0	12,321	0	0			12,321	
ATWIMA MPONU R/B		405,457		0	405,457	0	0			405,457	
Net Solutions LTD		1,000,000		0	1,000,000	0	0			1,000,000	
Consolidated Bank of Ghana		9,090,000,000		0	9,090,000,000	0	0			9,090,000,000	
Ghana Commercial Bank		2,201,280,634		0	2,201,280,634	0	0			2,201,280,634	
Fidelity Bank Limited		497,939,128		0	497,939,128	0	0			497,939,128	
Sunon Asogli		400,000,000		0	400,000,000	0	0			400,000,000	
AKSA Energy		350,000,000		0	350,000,000	0	0			350,000,000	
KARPOWER		210,000,000		0	210,000,000	0	0			210,000,000	
ECOBANK		199,978,660		0	199,978,660	0	0			199,978,660	
CAL BANK		195,709,614		0	195,709,614	0	0			195,709,614	
NIB		300,000,000		0	300,000,000	0	0			300,000,000	
CBG		56,362,319		0	56,362,319	0	0			56,362,319	
Road Fund		471,590,000		0	471,590,000	0	0			471,590,000	
Total		14,531,691,468		1,138,911	14,530,552,557	0	0			14,530,552,557	
ECGD LOANS RECEIVABLES SCHEDULE											
Mallam Issa Issahatu		1,710,870		0	1,710,870	0	0			1,710,870	
Marine Construction Ltd		4,760,319		0	4,760,319	0	0			4,760,319	
Frandesco (WA) Ltd		879,195		0	879,195	0	0			879,195	
KASAP Ltd		13,186,628		0	13,186,628	0	0			13,186,628	
J. Stanley Owusu & Co. Ltd		7,511,458		0	7,511,458	0	0			7,511,458	
Goi-Kposem		8,924,046		0	8,924,046	0	0			8,924,046	
K. E. & Sons Ltd		1,987,322		0	1,987,322	0	0			1,987,322	
Danielli Mabey Ltd		9,617,776		0	9,617,776	0	0			9,617,776	
Mabey & Johnson		22,272,366		0	22,272,366	0	0			22,272,366	
Chartsworth Carpets (GH) Ltd		4,712,391		0	4,712,391	0	0			4,712,391	

4. LOANS RECEIVABLES SCHEDULE						
INSTITUTION	Balance as at		Adjustments	Balance as at		Recoveries
	31/12/2020			01/01/2021		
		Loans Granted			Loans Granted	Balance as at 31/12/2021
Pentrex (GH) Ltd	2,436,941	0	0	2,436,941	0	2,436,941
Franmar Joint Venture	18,875,703	0	0	18,875,703	0	18,875,703
Taysec	87,535,419	0	0	87,535,419	0	87,535,419
Kamara Group Ltd	3,250,589	0	0	3,250,589	0	3,250,589
Yiadom Builders Ltd	1,914,384	0	0	1,914,384	0	1,914,384
Ussuya(Ghana) Ltd	900,492	0	0	900,492	0	900,492
Bascom Works Ltd	2,657,870	0	0	2,657,870	0	2,657,870
Wunishie Secretariat Services	1,337,843	0	0	1,337,843	0	1,337,843
Progressive & Modern Company Ltd	3,722,580	0	0	3,722,580	0	3,722,580
Goi-Kposem	8,469,365	0	0	8,469,365	0	8,469,365
TOTAL	206,663,557	0	0	206,663,557	0	206,663,557
TOTAL COMPANIES	14,738,355,025.35	1,138,911.16	-	14,737,216,114.20	-	14,737,216,114.20
4d						
NPT.10						
FAIRFAX MULTI-SERVICE	0	0	0	0	0	0
SOLOYEB	0	0	0	0	0	0
APPROCHERS GHANA LTD	0	0	0	0	0	0
B.K NSIAH &COMPANY	0	0	0	0	0	0
BOAPAMAN PRODUCTS	0	0	0	0	0	0
CARLOS TRADING ENT	0	0	0	0	0	0
JO- MINT ASSOCIATE	0	0	0	0	0	0
KANOF LTD	0	0	0	0	0	0
KWADWO YEBOAH FORDJOU	0	0	0	0	0	0
QUALIPAACK LIMITED	0	0	0	0	0	0
MORTON EXCLUSIVE \$9,501.03	0	0	0	0	0	0
AGYA ADU	0	0	0	0	0	0
REROY CABLE	0	0	0	0	0	0
POLAR POWER	0	0	0	0	0	0
RONA CONST EUR139,482.78	0	0	0	0	0	0
G.M.A. ENTERPRISE	0	0	0	0	0	0

4. LOANS RECEIVABLES SCHEDULE						
INSTITUTION	Balance as at		Adjustments	Balance as at		Recoveries
	31/12/2020			01/01/2021		
METALEX	0	0	0	0	0	0
PRIME CARE	0	0	0	0	0	0
IFO POSCO OSCO LTD	0	0	0	0	0	0
TOTAL	-	-	-	-	-	-
NPT 11						
DO-DAVE TANK	0	0	0	0	0	0
LIMAN SEIDU ENTERPRISE LIMITED	0	0	0	0	0	0
KATAKYIE CONSTRUCTION LTD	0	0	0	0	0	0
REROY CABLES LIMITED	0	0	0	0	0	0
BELSHAW USD 46,100	0	0	0	0	0	0
BELSHAW	129,088	0	0	129,088	0	129,088
TRADEREV LTD EUR114,100	0	0	0	0	0	0
MOONIC	0	0	0	0	0	0
PEE WOODS	0	0	0	0	0	0
BRITAK STEE	0	0	0	0	0	0
RCV CPY	0	0	0	0	0	0
TOTAL	129,088	0	0	129,088	0	129,088
NPT 12						
ALPHA TRADING	3	0	0	3	0	3
BESTAS PRESS	0	0	0	0	0	0
BILFORD IMPEX	0	0	0	0	0	0
EKNKA	218,141	0	0	218,141	0	218,141
ERNEST CHEMISTS LIMITED	0	0	0	0	0	0
FAIRBON	0	0	0	0	0	0
FINE PRINT \$102604.48;\$25845.85	0	0	0	0	0	0
JANDEL LIMITED	0	0	0	0	0	0
LILYGOLD	0	0	0	0	0	0
MAKAM KAOLIN	0	0	0	0	0	0
MARKYS GH.\$37,224.99;\$178,100	0	0	0	0	0	0

4. LOANS RECEIVABLES SCHEDULE	Balance as at		Adjustments	Balance as at		Loans Granted	Recoveries	Balance as at	
	31/12/2020			01/01/2021				31/12/2021	
NATIONWIDE \$171,502;\$23,950	0		0	0	0	0	0	0	0
PHILIO DELIO	0		0	0	0	0	0	0	0
THORPE ROAD \$76,126.21	0		0	0	0	0	0	0	0
UNIC SOLUTION \$171,502;\$23,950	0		0	0	0	0	0	0	0
IREDE ENTERPRISE	0		0	0	0	0	0	0	0
NIC - JAY ASSOCIATE	0		0	0	0	0	0	0	0
REROY	0		0	0	0	0	0	0	0
BESBLOK CONCRETE PRODUCT	0		0	0	0	0	0	0	0
OTAYAMAKO AGENIES	-0		-0	-0	0	0	0	0	-0
TOTAL	218,144		0	218,144	0	0	0	218,144	0
NPT 13									
CREATOR DIGITAL	0		0	0	0	0	0	0	0
AKRO PRESS LTD	0		0	0	0	0	0	0	0
CHAMPION OIL CO.	0		0	0	0	0	0	0	0
BESTES PRESS	0		0	0	0	0	0	0	0
J.A PLANTPOOL	0		0	0	0	0	0	0	0
DE BEARCAH	0		0	0	0	0	0	0	0
GOLDEN TOWER	0		0	0	0	0	0	0	0
HAND IN HAND HEAVEN	0		0	0	0	0	0	0	0
KWAPS ELECTRICALS	0		0	0	0	0	0	0	0
TOPNOTCH	0		0	0	0	0	0	0	0
TRACTER SERVICE	0		0	0	0	0	0	0	0
KAS PROD	0		0	0	0	0	0	0	0
KS BIOSANITATION	0		0	0	0	0	0	0	0
MALEX PROCESSING \$106,080	0		0	0	0	0	0	0	0
SOLIDEL-PP	-0		-0	-0	0	0	0	0	-0
WORLD LINK JPY2,768,900 \$108,724.18	-0		-0	-0	0	0	0	0	-0
OBUOBA	0		0	0	0	0	0	0	0
ATTACHY CONSTRU	-0		-0	-0	0	0	0	0	-0
BUILDING TOGETHER	850,000		0	850,000	0	0	0	850,000	0
MAKAM KAOLI	0		0	0	0	0	0	0	0
GELLOQ CPY	0		0	0	0	0	0	0	0

4. LOANS RECEIVABLES SCHEDULE						
INSTITUTION	Balance as at	Adjustments	Balance as at	Loans Granted	Recoveries	Balance as at
	31/12/2020		01/01/2021			31/12/2021
SERVICE TO 20170423	6,409	0	6,409	0	0	6,409
PLANT RESOU	29,854	0	29,854	0	0	29,854
TOTAL	886,263.75	0.66	886,263.75	-	-	886,263.75
NPT TOTAL	1,233,496.02	0.66	1,233,496.02	-	-	1,233,496.02
4e						
MISCELLANEOUS						
Public Servants' Housing Loan Scheme	4,327,990	0	4,327,990	0	0	4,327,990
Kumasi Traditional Council	80	0	80	0	0	80
Roof Loan Scheme	56	0	56	0	0	56
Hire Purchase Housing Scheme	183	0	183	0	0	183
Ghana Gov't Mortgage Scheme	43	0	43	0	0	43
Co-operative Wholesale Establishment	1	0	1	0	0	1
Co-operative Investment Trust	22	0	22	0	0	22
Loot Victims (1948 Disturbances)	12	0	12	0	0	12
Trade Union Congress	10	0	10	0	0	10
Ghana Amateur Sports Council	1	0	1	0	0	1
Ghana Society for the Blind	2	0	2	0	0	2
Central Organisation of Sports	2	0	2	0	0	2
Achimota Council	5	0	5	0	0	5
Dr. T.A. Morten	10	0	10	0	0	10
Housing Loan Board	28	0	28	0	0	28
Armed Forces Housing Scheme	27	0	27	0	0	27
Volta Regional Administration -1	86	0	86	0	0	86
Volta Regional Administration -2	30	0	30	0	0	30
Lower Volta Bridge	400	0	400	0	0	400
External Promissory Notes	340	0	340	0	0	340
Suppliers Credit	4,110	0	4,110	0	0	4,110
Kumasi Sewerage Project	70	0	70	0	0	70
Local Promissory Notes	97	0	97	0	0	97
Ghana Aluminium Company	149	0	149	0	0	149
KAK DEE	870	0	870	0	0	870

4. LOANS RECEIVABLES SCHEDULE									
INSTITUTION	Balance as at		Adjustments	Balance as at		Loans Granted	Recoveries	Balance as at	
	31/12/2020			01/01/2021				31/12/2021	
Ghana Cocoa Marketing Board	3,561,400	0	0	3,561,400	0	0	0	3,561,400	
Oman Forfor Trading Co. Limited	717,034	0	0	717,034	0	0	0	717,034	
Oman Forfor Trading Co. Limited	74,811	0	0	74,811	0	0	0	74,811	
TOTAL	8,687,868	0	0	8,687,868	0	0	0	8,687,868	
4f									
OTHER GOVERNMENTS									
Republic of Guinea	7,703,500	0	0	7,703,500	0	0	0	7,703,500	
Republic of Upper Volta (Burkina Faso)	779,055	0	0	779,055	0	0	0	779,055	
TOTAL	8,482,555	0	0	8,482,555	0	0	0	8,482,555	
4g									
SOE's									
Consolidated Bank Ghana Limited	0	1,335,123,276	0	1,335,123,276	0	0	0	1,335,123,276	
Ghana Airports Company Limited	0	99,126,000	0	99,126,000	0	0	0	99,126,000	
Ghana Commodity Exchange Limited	0	1,000,000	0	1,000,000	0	0	0	1,000,000	
Ghana Women's Fund Company Limited	0	597,714	0	597,714	0	0	0	597,714	
National Homeownership Fund	0	24,259,000	0	24,259,000	0	0	0	24,259,000	
National Investment Bank	0	737,220,559	0	737,220,559	0	0	0	737,220,559	
TOTAL	0	2,197,326,548	0	2,197,326,548	0	0	0	2,197,326,548	
GRAND TOTAL	15,756,495,195	2,197,326,548	2,197,326,548	17,953,821,743	0	23,800,385	17,930,021,358		

5. EQUITY AND OTHER INVESTMENTS														
INSTITUTION	BALANCE AS AT 31/12/2020		ADJUSTMENTS	BALANCE AS AT 01/01/2021		GOG SHARE OF NET ASSETS/LIAB IN JVCs AS AT 31/12/2021	INVESTMENT		DIS - INVESTMENT	CENTRAL GOV'T BALANCE AS AT 31/12/2021		CENTRAL GOV'T SHARES IN SOES	WHOLE GOV'T BALANCE AS AT 31/12/2021	
	GH¢			GH¢			GH¢			GH¢			GH¢	
5a														
TRUST FUND														
Sir A. Jones Bequest	5,095,806		0	5,095,806	0		128,744	0		5,224,550	0		5,224,550	
H. S. Newlands Bequest	1,681,154		0	1,681,154	0		62,941	0		1,744,095	0		1,744,095	
Crown Agents	89		0	89	0		0	0		89	0		89	
Foreign Mission Investment	2,958,236		0	2,958,236	0		0	0		2,958,236	0		2,958,236	
SUB TOTAL	9,735,285		0	9,735,285	0		191,684	0		9,926,969	0		9,926,969	
5b														
INTERNATIONAL AGENCIES														
Ciments De L'Afrique De L'ouest (CIMA0)	2,320		0	2,320	0		0	0		2,320	0		2,320	
International Monetary Fund (I. M. F.)	4,691		0	4,691	0		0	0		4,691	0		4,691	
International Finance Corporation (I.F.C.)	235,117		0	235,117	0		0	0		235,117	0		235,117	
International Development Association (I.D.)	1,950		0	1,950	0		0	0		1,950	0		1,950	
African Development Bank (A.F.D.B.)	38,972,195		0	38,972,195	0		0	0		38,972,195	0		38,972,195	
ECOWAS	595,670		0	595,670	0		0	0		595,670	0		595,670	
Multilateral Investment Guarantee Agency	7,228		0	7,228	0		0	0		7,228	0		7,228	
International Bank for Recon. and Dev't (IB)	821,871		0	821,871	0		0	0		821,871	0		821,871	
International Fund for Agric. Dev't	8,712		0	8,712	0		0	0		8,712	0		8,712	
SUB TOTAL	40,649,753		0	40,649,753	0		0	0		40,649,753	0		40,649,753	
5c														
LOCAL														
PUBLIC BOARDS AND CORPORATIONS														
Abosso Goldfields Limited	600		0	600	0		0	0		600	0		600	
Accra Abattoirs Co.Ltd Shares	535,244		0	535,244	0		0	0		535,244	0		535,244	
Accra Car Park Limited	-58,082		0	-58,082	0		0	0		-58,082	0		-58,082	
Africa Finance Corporation (AFC)	42,323,000		0	42,323,000	0		0	0		42,323,000	0		42,323,000	
African Reinsurance Corporation	20,000,000		0	20,000,000	0		0	0		20,000,000	0		20,000,000	
Agriculture Development Bank	285,638,822		0	285,638,822	0		312,430,290	0		598,069,112	0		598,069,112	
Airtel Ghana Ltd	2,000		0	2,000	0		0	0		2,000	0		2,000	
Aluminium Industries Commercial	-2,070		0	-2,070	0		0	0		-2,070	0		-2,070	
Architectural and Engineering Services Limit	5,000		0	5,000	0		0	0		5,000	0		5,000	
Ashanti Cocoa Project	590		0	590	0		0	0		590	0		590	
Ashanti Goldfields Corporation	56,708,064		0	56,708,064	0		0	0		56,708,064	0		56,708,064	
Aveyime Rice Project	1,039,822		0	1,039,822	0		0	0		1,039,822	0		1,039,822	
Bakeley Steel Ltd.	9		0	9	0		0	0		9	0		9	
Bank of Ghana	10,085,815		0	10,085,815	0		0	0		10,085,815	0		10,085,815	
Bonsa Tyre Company Ltd.	364,360		0	364,360	0		0	0		364,360	0		364,360	
Bridaltrust International Paints Company	0		0	0	0		0	0		0	0		0	
Cocoa Processing Company	-59,457		0	-59,457	0		-97,518,126	0		-97,577,583	0		-97,577,583	
Consolidated Bank Of Ghana (Recapitalisation)	1,549,001,087		0	1,549,001,087	0		0	0		1,549,001,087	0		1,549,001,087	
Crown Rice Mills Ltd.	0		0	0	0		0	0		0	0		0	
Crystal Oil Mills Ltd.	5		0	5	0		0	0		5	0		5	

5. EQUITY AND OTHER INVESTMENTS															
INSTITUTION	BALANCE AS AT 31/12/2020		ADJUSTMENTS	BALANCE AS AT 01/01/2021		GOG SHARE OF NET ASSETS/LIAB IN JVCs AS AT 31/12/2021		INVESTMENT		DIS - INVESTMENT	CENTRAL GOV'T BALANCE AS AT 31/12/2021		CENTRAL GOV'T SHARES IN SOES	WHOLE GOV'T BALANCE AS AT 31/12/2021	
	GHC			GHC	GHC	GHC		GHC			GHC			GHC	
ECO WAS Bank for Development & Investment	94,873,529		0	94,873,529		0	0	0	0	0	94,873,529	0	0	94,873,529	
Ejura Farms Company Ltd.	530		0	530		0	0	0	0	0	530	0	0	530	
Electricity Company of Ghana	5,000		0	5,000		0	0	0	0	0	5,000	5,000	0	0	
Enterprise Insurance Company Ltd.	260		0	260		0	0	0	0	0	260	260	0	0	
Exim Guaranty Limited	3,000,000		0	3,000,000		0	0	0	0	0	3,000,000	0	0	3,000,000	
First Ghana Building Society	399		0	399		0	0	0	0	0	399	0	0	399	
Food Production Corporation	600		0	600		0	0	0	0	0	600	0	0	600	
Free Zone Board	0		0	0		0	0	0	0	0	0	0	0	0	
Free Zone Board (MIN. OF TRADE)	135,000		0	135,000		0	0	0	0	0	135,000	0	0	135,000	
GAFCO 25%	127,500		0	127,500		0	0	0	0	0	127,500	0	0	127,500	
GAMA Film Co. Ltd	2,000,600		0	2,000,600		0	0	0	0	0	2,000,600	0	0	2,000,600	
GCNET	200,000		0	200,000		0	0	0	0	0	200,000	0	0	200,000	
GHACEM Ltd.	699,200		0	699,200		0	0	0	0	0	699,200	0	0	699,200	
GHACEM Ltd.	138		0	138		0	0	0	0	0	138	0	0	138	
Ghana Agro-Food Company	779,422		0	779,422		0	0	0	0	0	779,422	0	0	779,422	
Ghana Airports Company Ltd	1,000,000		0	1,000,000		0	0	0	0	0	1,000,000	1,000,000	0	0	
Ghana Amalgamated Trust PlC	800,000,000		0	800,000,000		0	0	0	0	0	800,000,000	800,000,000	0	0	
Ghana Bauxite Company Ltd.	48		0	48		0	0	0	0	0	48	0	0	48	
Ghana Bottling Company Ltd.	99		0	99		0	0	0	0	0	99	0	0	99	
Ghana Cargo Handling Company Ltd.	30		0	30		0	0	0	0	0	30	0	0	30	
Ghana Civil Aviation Authority	1,904,004		0	1,904,004		0	0	0	0	0	1,904,004	1,904,004	0	0	
Ghana Cocoa Board	393,290		0	393,290		0	0	0	0	0	393,290	0	0	393,290	
Ghana Commercial Bank	380,285		0	380,285		0	544,046,035	0	0	0	544,426,321	0	0	544,426,321	
Ghana Consolidated Diamond Ltd.	25,000		0	25,000		0	0	0	0	0	25,000	0	0	25,000	
Ghana Cylinder Manufacturing Company	7,391,606		0	7,391,606		0	0	0	0	0	7,391,606	7,391,606	0	0	
Ghana Export Company Ltd.	4		0	4		0	0	0	0	0	4	0	0	4	
Ghana Food Distribution Corporation	139		0	139		0	0	0	0	0	139	0	0	139	
Ghana Guaratee Corporation	76		0	76		0	0	0	0	0	76	0	0	76	
Ghana Heavy Equipment Limited	100,000		0	100,000		0	0	0	0	0	100,000	0	0	100,000	
Ghana Industrial Holding corporation	829		0	829		0	0	0	0	0	829	0	0	829	
Ghana International Airways	4,578,534		0	4,578,534		0	0	0	0	0	4,578,534	0	0	4,578,534	
Ghana Libyan Arab Holding Company Ltd	0		0	0		0	4,694,501	0	0	0	4,694,501	0	0	4,694,501	
Ghana Livestock Company Ltd.	40		0	40		0	0	0	0	0	40	0	0	40	
Ghana Mangnese company Ltd	2,222		0	2,222		0	0	0	0	0	2,222	0	0	2,222	
Ghana Merchant Company Ltd.	-105		0	-105		0	0	0	0	0	-105	-105	0	-105	
Ghana National Gas company	30,000,000		0	30,000,000		0	0	0	0	0	30,000,000	0	0	30,000,000	
Ghana National Trading Corporation	984		0	984		0	0	0	0	0	984	0	0	984	
Ghana Ports & Harbours Authority	6,273,435,395		0	6,273,435,395		0	0	0	0	0	6,273,435,395	0	0	6,273,435,395	
Ghana Post	18,700,000		0	18,700,000		0	0	0	0	0	18,700,000	18,700,000	0	0	
Ghana Precious Metals Corporation	89		0	89		0	0	0	0	0	89	0	0	89	
Ghana Publishing Company Limited	677,761		0	677,761		0	0	0	0	0	677,761	0	0	677,761	
Ghana Reinsurance Company	20,000,000		0	20,000,000		0	0	0	0	0	20,000,000	0	0	20,000,000	
Ghana Rubber Estate Ltd.	109,792,393		1,138,911	110,931,304		0	199,651,188	0	0	0	310,582,492	0	0	310,582,492	
Ghana Sugar Estate Ltd	0		0	0		0	0	0	0	0	0	0	0	0	
Ghana Supply Commission	326,400		0	326,400		0	0	0	0	0	326,400	0	0	326,400	
Ghana Telecom(VODAFON)	686,578,071		0	686,578,071		0	0	0	0	0	686,578,071	0	0	686,578,071	
Ghana Tobacco Company Ltd.	60		0	60		0	0	0	0	0	60	0	0	60	

5. EQUITY AND OTHER INVESTMENTS																	
INSTITUTION	BALANCE AS AT 31/12/2020		ADJUSTMENTS	BALANCE AS AT 01/01/2021		GOG SHARE OF NET ASSETS/LIAB IN JVCs AS AT 31/12/2021		INVESTMENT		DIS - INVESTMENT		CENTRAL GOV'T BALANCE AS AT 31/12/2021		CENTRAL GOV'T SHARES IN SOES		WHOLE GOV'T BALANCE AS AT 31/12/2021	
	GH¢			GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
Ghana Trade Fair Authority	500,000		0	500,000	0	0						0	500,000	0	0	500,000	
Ghana Water and Sewerage Corporation	1,223,356		0	1,223,356	0	0						0	1,223,356	0	0	1,223,356	
GIHOC Distilleries Company Limited	18,080		0	18,080	0	0						0	18,080	0	0	18,080	
GIHOC Pharmaceuticals (Phyto Riker)	3,058,053		0	3,058,053	0	0						0	3,058,053	0	0	3,058,053	
GNPA Limited	100,000		0	100,000	0	0						0	100,000	0	0	100,000	
GOIL	138,662,307		0	138,662,307	0	164,960,320						0	303,622,627	0	0	303,622,627	
Goldfields Ghana Limited	2,500		0	2,500	0	0						0	2,500	0	0	2,500	
Graphic Communication	2,500,000		0	2,500,000	0	0						0	2,500,000	0	0	2,500,000	
Gridco Company Limited	1,000		0	1,000	0	0						0	1,000	0	0	1,000	
Home Finance Company Ltd.	3,333		0	3,333	0	0						0	3,333	0	0	3,333	
Intercity STC Company	17,957,067		0	17,957,067	0	9,629,456						0	27,586,522	0	0	27,586,522	
Komenda Sugar Factory	81,700,298		0	81,700,298	0	0						0	81,700,298	0	0	81,700,298	
Kumasi Abattoir	534,444		0	534,444	0	8,971,173						0	9,505,617	0	0	9,505,617	
Kumasi Brewery Ltd.	167		0	167	0	0						0	167	0	0	167	
Metro Mass Transport	-9,187,157		0	-9,187,157	0	0						0	-9,187,157	0	0	-9,187,157	
Mim Timber Company Ltd	0		0	0	0	0						0	0	0	0	0	
National Investment Bank	543,460,069		0	543,460,069	0	0						0	543,460,069	0	543,460,069	0	
National Lottery Authority	14,510,551		0	14,510,551	0	0						0	14,510,551	0	14,510,551	0	
National Savings and Credit Bank	423		0	423	0	0						0	423	0	0	423	
Neoplan Ghana Ltd.	11		0	11	0	0						0	11	0	0	11	
New Times Company	230		0	230	0	0						0	230	0	230	0	
Northern Star Tomatoes	1,000,000		0	1,000,000	0	0						0	1,000,000	0	0	1,000,000	
Oppon Mansi Integrated Iron and Steel Com	289		0	289	0	0						0	289	0	0	289	
Pomadze Poultry Enterprise Ltd.	20,431,767		0	20,431,767	0	0						0	20,431,767	0	0	20,431,767	
Others	0		0	0	0	0						0	0	0	0	0	
Precious Minerals Marketing Corporation	155,000		0	155,000	0	0						0	155,000	0	155,000	0	
Produce Buying Company	8,805,600		0	8,805,600	0	-68,710,464						0	-59,904,864	0	0	-59,904,864	
PSC Tema Shipyard	0		0	0	0	0						0	0	0	0	0	
Rural Banks	51,342		0	51,342	0	0						0	51,342	0	0	51,342	
Shelter Afrique	23,961,606		0	23,961,606	0	0						0	23,961,606	0	23,961,606	0	
SIC Insurance PLC	107,963,660		0	107,963,660	0	0						0	107,963,660	0	107,963,660	0	
Standard Chartered Bank Ghana Ltd.	4,846		0	4,846	0	1,807,610						0	1,812,456	0	0	1,812,456	
State Construction Corporation	18,805		0	18,805	0	0						0	18,805	0	0	18,805	
State Fishing Corporation	145,531		0	145,531	0	0						0	145,531	0	0	145,531	
State Gold Mining Corporation	50,000		0	50,000	0	0						0	50,000	0	0	50,000	
State Hotels Corporation	370		0	370	0	0						0	370	0	0	370	
State Housing Company Limited	11,243		0	11,243	0	0						0	11,243	0	11,243	0	
State Insurance Corporation	7,825,800		0	7,825,800	0	125,320,605						0	133,146,405	0	133,146,405	0	
Subri Industrial Plantation Ltd.	106,000		0	106,000	0	0						0	106,000	0	0	106,000	
Tema Development Company	2,800		0	2,800	0	0						0	2,800	0	0	2,800	
Tema Oil Refinery	623,085,010		0	623,085,010	0	0						0	623,085,010	0	623,085,010	0	
Tema Oil Refinery (Redemption of promissor)	0		0	0	0	0						0	0	0	0	0	
Tema Shipyard and Drydock Corp.	16,962,183		0	16,962,183	0	0						0	16,962,183	0	0	16,962,183	
The New India Assurance Company Ghana Ltd.	50		0	50	0	0						0	50	0	0	50	
Twifo Oil Palm Plantation (jopp)	21,870,000		0	21,870,000	0	0						0	21,870,000	0	21,870,000	0	
Valco Limited	2,304,987		0	2,304,987	0	0						0	2,304,987	0	0	2,304,987	
Venture Capital Trust Fund	5,000,000		0	5,000,000	0	0						0	5,000,000	0	5,000,000	0	

5. EQUITY AND OTHER INVESTMENTS														
INSTITUTION	BALANCE AS AT 31/12/2020		ADJUSTMENTS	BALANCE AS AT 01/01/2021		GOG SHARE OF NET ASSETS/LIAB IN JVCs AS AT 31/12/2021		INVESTMENT		DIS - INVESTMENT	CENTRAL GOV'T BALANCE AS AT 31/12/2021		CENTRAL GOV'T SHARES IN SOES	WHOLE GOV'T BALANCE AS AT 31/12/2021
	GHC			GHC	GHC		GHC		GHC			GHC		
Volta River Authority	37,446		0	37,446	0	0	0	0	0	0	37,446	0	37,446	0
West Africa Mills Ltd.	2		0	2	0	0	0	0	0	0	2	0	2	0
West African Gas Pipeline	105,787,258		0	105,787,258	0	0	0	0	0	0	105,787,258	0	105,787,258	0
Women Fund of Ghana	634,865		0	634,865	0	0	0	0	0	0	634,865	0	634,865	0
zain/Airtel 25%	0		0	0	0	0	0	0	0	0	0	0	0	0
Zenith Assurance Company Ltd.	12		0	12	0	0	0	0	0	0	12	0	12	0
Benso Oil Palm Plantation	0		0	0	0	783,344	0	0	0	0	783,344	0	783,344	0
SIC Financial Services Ltd	0		0	0	0	2,933,665	0	0	0	0	2,933,665	0	2,933,665	0
SUB TOTAL	11,763,955,447		1,138,911	11,765,094,358	0	1,208,999,598	0	306,135,659	200,233,749	0	12,974,093,956	2,018,403,023	10,955,690,932	0
5d Other Decentralized														
MDAs Investments	162,911,006		289,141,446	452,052,452	0	0	0	289,649,014	177,008,081	0	564,693,385	0	564,693,385	0
MMDAs Investments	15,583,448		7,915,267	23,498,715	0	0	0	16,486,645	23,225,668	0	16,759,692	0	16,759,692	0
SUB TOTAL	178,494,454		297,056,713	475,551,167	0	0	0	306,135,659	200,233,749	0	581,453,077	0	581,453,077	0
5e STATE OWNED ENTERPRISES														
Bui Power Authority	85,570,111		-51,276,638	34,293,474	0	0	0	0	0	0	34,293,474	0	34,293,474	0
Bulk Oil Storage and Transport Company Lim	117,558,939		25,079,240	142,638,179	0	0	0	0	0	0	142,638,179	0	142,638,179	0
Consolidated Bank Ghana Limited	7,992,197,868		-281,864,946	7,710,332,921	0	0	0	0	0	0	7,710,332,921	0	7,710,332,921	0
Electricity Company of Ghana	7,680,000		756,000	8,436,000	0	0	0	0	0	0	8,436,000	0	8,436,000	0
Ghana Infrastructure Investment Fund	1,604,586,306		-1,604,586,306	0	0	0	0	0	0	0	0	0	0	0
Graphic Communications Group Limited	2,030,132		5,379,158	7,409,290	0	0	0	0	0	0	7,409,290	0	7,409,290	0
Venture Capital Trust Fund	34,928,363		9,683,347	44,611,710	0	0	0	0	0	0	44,611,710	0	44,611,710	0
SIC Life Company	714,935,287		53,593,930	768,529,217	0	0	0	2,217,812	0	0	770,747,029	0	770,747,029	0
E.S.L.A PLC	0		0	0	0	0	0	5,011,030,271	0	0	5,011,030,271	0	5,011,030,271	0
Ghana Airports Company Limited	0		0	0	0	0	0	17,110,000	0	0	17,110,000	0	17,110,000	0
Ghana Amalgamated Trust PLC	0		0	0	0	0	0	827,265,463	0	0	827,265,463	0	827,265,463	0
Ghana Civil Aviation Authority	0		0	0	0	0	0	60,235,151	0	0	60,235,151	0	60,235,151	0
Ghana Commodity Exchange Limited	0		6,636,255	6,636,255	0	0	0	0	0	0	6,636,255	0	6,636,255	0
Ghana Deposit Protection Corporation	0		0	513,635,000	0	0	0	0	0	0	513,635,000	0	513,635,000	0
Ghana Water Company Limited	0		0	3,005,359	0	0	0	0	0	0	3,005,359	0	3,005,359	0
Ghana Women's Fund Company Limited	0		0	587,986	0	0	0	0	0	0	587,986	0	587,986	0
National Homeownership Fund	0		107,315,562	107,315,562	0	0	0	0	0	0	107,315,562	0	107,315,562	0
National Investment Bank	0		0	1,697,588,978	0	0	0	0	0	0	1,697,588,978	0	1,697,588,978	0
Precious Minerals Marketing Company	0		0	2,240,866	0	0	0	0	0	0	2,240,866	0	2,240,866	0
State Housing Company Limited	0		0	12,741,702	0	0	0	0	0	0	12,741,702	0	12,741,702	0
Tema Oil Refinery	0		0	216,828,000	0	0	0	0	0	0	216,828,000	0	216,828,000	0
Volta River Authority	0		0	555,013,000	0	0	0	5,917,858,697	0	0	555,013,000	0	555,013,000	0
SUB TOTAL	10,559,487,006		-1,512,456,398	11,831,843,499	0	0	0	5,917,858,697	200,233,749	0	17,749,702,195	2,018,403,023	10,955,690,932	0

5. EQUITY AND OTHER INVESTMENTS									
	BALANCE AS AT 31/12/2020 GH¢	ADJUSTMENTS GH¢	BALANCE AS AT 01/01/2021 GH¢	GOG SHARE OF NET ASSETS/LIAB IN JVCs AS AT 31/12/2021	INVESTMENT GH¢	DIS - INVESTMENT GH¢	CENTRAL GOV'T BALANCE AS AT 31/12/2021 GH¢	CENTRAL GOV'T SHARES IN SOEs	WHOLE GOV'T BALANCE AS AT 31/12/2021 GH¢
INSTITUTION									
GRAND TOTAL	22,552,321,945	-1,214,260,774	24,122,874,062	1,208,999,598	6,224,186,040	200,233,749	31,355,825,950		29,337,422,927

6	DEPOSITS AND OTHER TRUST MONIES													
	Balance as at 31/12/2020		Prior year adjustments		Adjusted Balance 01/01/2021		Amount Due for the Year		Amount Paid for the year		Amt Securitised		Balance as at 31/12/2021	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
I	GETFUND	494,534,412	25,729,789	520,264,200	1,443,246,729	1,215,727,720								747,783,209
II	NHIL	1,430,369,572		1,430,369,572	1,966,765,708	2,577,148,503								819,986,777
III	SSNIT MECH	1,124,568,970	0	1,124,568,970	2,068,768,642	1,390,000,000								1,803,337,613
	SSNIT SUBV	188,450,884	188,450,884	0	88,515,614	88,515,614								0
	CENTRAL	79,315	220,477,259	220,556,573	187,149	4,128,362								216,615,360
	DECENTRALISED	37,109	-37,109	0	0	0								0
IV	NPRA	296,901,821	3,812	296,905,633	822,273,537	530,341,611								588,837,559
	TIER 2-MECH	238,604,531	3,812	238,608,343	764,345,987	420,275,895								582,678,435
	TIER 2-SUBV	58,297,290	0	58,297,290	57,927,550	110,065,715								6,159,124
V	DACF	881,595,459	115	881,595,574	2,347,515,489	732,005,585								2,497,105,478
VII	ESLA PLC	222,577,930	-94,135,563	128,442,366	2,394,253,702	2,441,484,852								81,211,217
VIII	ESLA	0	0	0	0	0								0
X	ROAD FUND	20,145,904	0.98	20,145,905	1,179,505,458	798,870,279								400,781,084
XI	ENERGY FUND	3,628,208	0	3,628,208	37,055,688	29,807,346								10,876,550
XII	EXPLORATION	197,731		197,731	0	0								197,731
XIII	GIIF	617,684,536	0	617,684,536	0	0								617,684,536
XIV	POOL FUNDS	1,907,301,646	-1,290,638,346	616,663,300	0	275,253,009								341,410,291
	NPA	5,000,000	0	5,000,000	0	0								5,000,000
	ICUMS	679,262,179	-67,598,879	611,663,300	0	275,253,009								336,410,291
	SSNIT ACCOUNT	120,000,000	-120,000,000	0	0	0								0
	GEMCORP	556,700,274	-556,700,274	0	0	0								0
	MDAs	0	0	0	0	0								0
	DECENTRALISED	546,339,194	-546,339,194	0	0	0								0

7 NON FINANCIAL ASSETS												
7a FIXED ASSETS												
	COST	PRIOR	COST	ADDITIONS	COMPLETED	COST	Current Year	ADJ ACC DEP	Total Dep	NET BOOK		
	AS AT	YEAR	AS AT	IN THE	WIP	AS AT	Depreciation	AS AT	As At	VALUE		
	31/12/2020	ADJUSTMENT	01/01/2021	YEAR 2021		31/12/2021	Expense	01/01/2021	31/12/2021	As At 31/12/2021		
	i	ii	A=(i+ii)	B		C=(A+B)	E	H=F+G	I=(E+H)	J=C-I		
Computers and Access	131,551,103	22,166,790.00	153,717,892.62	38,631,033.36	-	192,331,077.83	24,206,317.98	95,917,585.90	120,123,903.88	72,207,173.95		
Uninterruptible Power	854,756	8,340,325.50	9,195,081.50	311,720.29	-	9,506,801.79	435,264.29	5,516,396.00	5,951,660.29	3,555,141.50		
Printer	4,436,339	(4,436,339.00)	-	-	-	-	-	-	-	-		
Office Equipment	137,272,168	706,140,958.76	843,413,126.29	60,573,974.91	-	903,855,327.06	162,427,834.55	109,637,609.87	272,065,444.42	631,789,882.64		
Air-Condition	854,756	11,576,032.87	12,430,788.87	3,316,588.52	-	15,747,377.39	4,350,723.11	7,562,662.50	11,913,385.61	3,833,991.78		
Communication equipment	4,273,781	123,334,629.51	127,608,410.51	1,109,290.93	-	128,717,701.44	10,106,246.46	17,610,347.66	27,716,594.12	101,001,107.32		
Electrical Equipment	1,156,974	2,446,801,666.00	2,447,958,640.00	278,107,460.00	-	2,726,066,100.00	194,958,170.00	855,010,240.00	1,049,968,410.00	1,676,097,690.00		
TOTAL	8,258,294,493.07	37,324,074,946.31	45,582,369,439.38	8,357,280,584.14	9,317,000.00	53,943,675,011	1,869,191,701.93	25,182,705,213.33	27,051,896,915.26	26,891,778,095.97		
INFRASTRUCTURE ASSETS												
Electrical Networks	0	8,148,890,127.58	8,148,890,127.58	350,819,490.00	516,378,000.00	9,013,467,618	228,502,801.12	4,157,393,692.22	4,385,896,493.34	4,627,571,124.24		
Landscaping and Gardemir	2,831,388	(2,831,388.30)	-	-	-	-	-	-	-	-		
Furniture and Fittings	11,429,831.36	6,295,689,924.20	17,725,521,060.44	10,042,653,214.49	418,679,833.41	423,291,885	16,843,711.63	243,211,805.00	260,055,516.63	163,236,367.90		
TOTAL	11,432,662,524.54	14,441,748,663.48	25,874,411,188.02	10,393,472,704.49	935,057,833.41	9,436,759,502	245,346,512.75	4,400,605,497.22	4,645,952,009.97	4,790,807,492.14		
TOTAL PPE	25,368,642,802.49	73,506,109,818.30	98,874,752,620.79	21,427,889,636.70	1,030,632,170.42	91,829,101,539	3,273,786,140.86	39,260,051,980.70	42,533,226,279.19	49,295,263,417.09		
Computer Software												
Software	17,504,201	548,105,180.92	565,609,381.93	9,181,376.79	9,884,375.11	584,388,134	93,141,089.15	335,321,222.78	428,462,311.93	155,925,821.90		
TOTAL	17,504,201.01	548,105,180.92	565,609,381.93	9,181,376.79	9,884,375.11	584,388,134	93,141,089.15	335,321,222.78	428,462,311.93	155,925,821.90		
Land	-	4,007,599,998.05	4,007,599,998.05	198,161,487.82	198,161,487.82	4,205,761,486	-	-	-	4,205,761,485.87		
SOE's TOTAL	25,386,147,003.50	78,061,814,997.27	103,447,962,000.77	21,635,232,501.31	1,238,679,033.35	96,619,251,158	3,366,927,230.01	39,595,373,203.48	42,961,688,591.12	53,656,950,724.86		
GRAND TOTAL	80,183,230,161.19	64,065,113,814.03	144,248,343,975.12	26,073,983,917.56	1,487,204,672.76	142,113,258,539.52	5,797,131,418.57	44,697,950,884.40	50,494,470,460.60	91,618,176,236.20		

7 NON FINANCIAL ASSETS		MDA					
7b Work-In-Progress		COST AS AT 31/12/2020	ADJUSTMENTS MADE	COST AS AT 01/01/2021	ADDITIONS FOR THE YEAR	COMPLETED WIP	WIP AS AT 31/12/2021
CENTRAL GOVERNMENT							
DWELLINGS							
WIP - Buildings	83,565,160.34	-		83,565,160.34	-	-	83,565,160.34
WIP - Dest. Homes	2,720,690.60	-		2,720,690.60	11,878,044.19	-	14,598,734.79
WIP - Bungalows/Flat	169,540,603.91	4,672,991.46		174,213,595.37	20,128,360.13	-	194,341,955.50
WIP - Consultancy Fees	245,197.98	-		245,197.98	-	-	245,197.98
WIP-Palace	-	-		-	-	-	-
WIP-Barracks	103,060,659.60	-		103,060,659.60	85,919,224.60	-	188,979,884.20
TOTAL	359,132,312.43	4,672,991.46		363,805,303.89	117,925,628.92	-	481,730,932.81
NON RESIDENTIAL BUILDINGS							
WIP - Hospitals	86,332,418.67	-		86,332,418.67	241,996.36	-	86,574,415.03
WIP - Clinics	35,942,186.40	292,727.08		36,234,913.48	1,910,150.09	-	38,145,063.57
WIP - Health Centres	18,722,689.87	-		18,722,689.87	8,833,157.69	-	27,555,847.56
WIP - Day Care Centre	17,050.00	-		17,050.00	-	-	17,050.00
WIP - Office Buildings	1,207,804,769.38	233,018,503.98		1,440,823,273.36	148,501,499.34	-	1,589,324,772.70
WIP - School Buildings	547,730,125.35	-		547,730,125.35	69,766,258.55	(240,499,872.36)	376,996,511.54
WIP - Slaughter House	-	-		-	509,861.98	-	509,861.98
WIP-Recreational Centres/Park	-	-		-	-	-	-
TOTAL	1,896,549,239.67	233,311,231.06		2,129,860,470.73	229,762,924.01	(240,499,872.36)	2,119,123,522.38
OTHER STRUCTURES							
WIP - Toilets	101,480,759.69	-		101,480,759.69	22,862,253.29	-	124,343,012.98
WIP - Roads	1,457,843,057.34	(257,422.17)		1,457,585,635.17	206,642,386.01	-	1,664,228,021.18
WIP - Cemeteries	-	-		-	-	-	-
WIP - Markets	31,536,592.74	-		31,536,592.74	4,514,838.43	-	36,051,431.17
WIP - Car/Lorry Park	332,433.50	-		332,433.50	-	-	332,433.50
WIP - Bridges	29,540,947.73	-		29,540,947.73	93,613,296.88	-	123,154,244.61
WIP - Road Signals	352,056.46	-		352,056.46	-	-	352,056.46
WIP-Feeder Roads	202,999,157.85	-		202,999,157.85	269,703,209.25	(255,359.87)	472,447,007.23
WIP-Urban Roads	554,319,508.31	-		554,319,508.31	139,562,774.94	-	693,882,283.25
WIP-Highways	1,140,424,049.37	-		1,140,424,049.37	410,848,967.89	-	1,551,273,017.26
WIP-Drainage	129,114,505.91	-		129,114,505.91	55,937,028.94	-	185,051,534.85
WIP-Sports Stadium	23,340,581.83	-		23,340,581.83	6,583,444.12	-	29,924,025.95
WIP-Workshop	1,356,672.00	(362,409.67)		994,262.33	-	-	994,262.33
WIP-Railway Lines	779,935,374.86	-		779,935,374.86	89,213,962.11	-	869,149,336.97
TOTAL	4,452,575,697.59	(619,831.84)		4,451,955,865.75	1,299,482,161.86	(255,359.87)	5,751,182,667.74

7 NON FINANCIAL ASSETS		MDA					
7b Work-In-Progress		COST AS AT 31/12/2020	ADJUSTMENTS MADE	COST AS AT 01/01/2021	ADDITIONS FOR THE YEAR	COMPLETED WIP	WIP AS AT 31/12/2021
OTHER MACHINERY							
WIP - Agricultural Machinery	19,508.32	-	-	19,508.32	-	-	19,508.32
TOTAL	19,508.32	-	-	19,508.32	-	-	19,508.32
INFRASTRUCTURE ASSETS							
WIP - Electrical Networks	74,030,168.17	-	-	74,030,168.17	198,683.00	(228,245.00)	74,000,606.17
WIP - Sewers	78,930.87	-	-	78,930.87	-	-	78,930.87
WIP - Landscaping and Gardening	-	-	-	-	18,504,376.00	-	18,504,376.00
WIP - Utilities Networks	803,699.32	-	-	803,699.32	-	-	803,699.32
WIP - Furniture and Fittings	15,835,377.99	-	-	15,835,377.99	2,178,021.08	-	18,013,399.07
WIP - Irrigation Systems	67,005,083.86	308,055.33	-	67,313,139.19	11,273,679.28	-	78,586,818.47
WIP - Water Systems	86,021,357.80	-	-	86,021,357.80	17,225,988.87	(177,870.83)	103,069,475.84
WIP- Sea Wall	483,836,550.34	59,411,692.30	-	543,248,242.64	161,582,379.95	-	704,830,622.59
WIP-Harbour and Landing Sites	2,281,895.67	-	-	2,281,895.67	-	-	2,281,895.67
TOTAL	729,893,064.02	59,719,747.63	-	789,612,811.65	210,963,128.18	(406,115.83)	1,000,169,824.00
MDA TOTAL	7,438,169,822.03	297,084,138.31	-	7,735,253,960.34	1,858,133,842.97	(241,161,348.06)	9,352,226,455.25
LOCAL GOVERNMENT							
DWELLINGS							
WIP - Buildings	-	-	-	-	-	-	-
WIP - Dest. Homes	491,991.83	-	-	491,991.83	142,024.40	-	634,016.23
WIP - Bungalows/Flat	22,393,128.81	-	-	22,393,128.81	12,436,008.72	(1,055,939.73)	33,773,197.80
WIP - Consultancy Fees	-	-	-	-	-	-	-
WIP-Palace	179,340.62	-	-	179,340.62	396,272.26	(76,435.50)	499,177.38
WIP-Barracks	965,614.65	-	-	965,614.65	1,473,892.33	-	2,439,506.98
TOTAL	24,030,075.91	-	-	24,030,075.91	14,448,197.71	(1,132,375.23)	37,345,898.39
NON RESIDENTIAL BUILDINGS							
WIP - Hospitals	3,455,952.14	-	-	3,455,952.14	220,641.69	(216,115.87)	3,460,477.96
WIP - Clinics	9,875,887.39	-	-	9,875,887.39	2,901,650.67	(361,280.74)	12,416,257.32
WIP - Health Centres	33,265,281.99	504,982.16	-	33,770,264.15	8,155,511.03	-	41,925,775.18
WIP - Day Care Centre	200,641.00	-	-	200,641.00	1,178,520.67	-	1,379,161.67
WIP - Office Buildings	25,711,734.70	2,126,860.26	-	27,838,594.96	8,843,670.51	-	36,682,265.47
WIP - School Buildings	113,798,980.87	-	-	113,798,980.87	29,941,017.22	(3,436,717.52)	140,303,280.57
WIP - Slaughter House	977,382.05	201,965.82	-	1,179,347.87	599,169.46	-	1,778,517.33
WIP-Recreational Centres/Park	87,284.70	-	-	87,284.70	41,633.40	(87,284.70)	41,633.40
TOTAL	187,373,144.84	2,833,808.24	-	190,206,953.08	51,881,814.65	(4,101,398.83)	237,987,368.90
OTHER STRUCTURES							

7 NON FINANCIAL ASSETS							MDA		
7b Work-In-Progress									
	COST AS AT 31/12/2020	ADJUSTMENTS MADE	COST AS AT 01/01/2021	ADDITIONS FOR THE YEAR	COMPLETED WIP	WIP AS AT 31/12/2021			
WIP - Toilets	10,432,870.60	-	10,432,870.60	7,162,112.96	(80,296.56)	17,514,687.00			
WIP - Roads	6,525,973.65	(53,738.30)	6,472,235.35	1,525,079.67	-	7,997,315.02			
WIP - Cemeteries	260,310.90	-	260,310.90	-	-	260,310.90			
WIP - Markets	17,211,441.86	-	17,211,441.86	30,652,230.81	(421,484.51)	47,442,188.16			
WIP - Car/Lorry Park	4,096,449.82	-	4,096,449.82	3,956,468.16	(139,241.47)	7,913,676.51			
WIP - Bridges	8,269,458.66	-	8,269,458.66	1,995,609.91	-	10,265,068.57			
WIP - Road Signals	670,771.33	-	670,771.33	67,730.15	(17,260.33)	721,241.15			
WIP-Feeder Roads	17,183,086.06	514,798.79	17,697,884.85	6,481,509.10	-	24,179,393.95			
WIP-Urban Roads	14,024,689.51	-	14,024,689.51	21,133,600.80	-	35,158,290.31			
WIP-Highways	-	-	-	-	-	-			
WIP-Drainage	11,083,899.59	-	11,083,899.59	10,559,440.15	(288,378.62)	21,354,961.12			
WIP-Sports Stadium	672,473.38	-	672,473.38	64,530.91	-	737,004.29			
WIP-Workshop	969,595.95	-	969,595.95	306,453.15	(149,060.28)	1,126,988.82			
WIP-Railway Lines	-	-	-	-	-	-			
TOTAL	91,401,021.31	461,060.49	91,862,081.80	83,904,765.77	(1,095,721.77)	174,671,125.80			
TRANSPORT EQUIPMENT									
WIP - Ships and Vessels	-	-	-	-	-	-			
WIP - Trains	-	-	-	-	-	-			
TOTAL	-	-	-	-	-	-			
OTHER MACHINERY									
WIP - Agricultural Machinery	9,504.00	-	9,504.00	-	-	9,504.00			
TOTAL	9,504.00	-	9,504.00	-	-	9,504.00			
INFRASTRUCTURE ASSETS									
WIP - Electrical Networks	4,665,720.77	-	4,665,720.77	965,437.90	(483,517.13)	5,147,641.54			
WIP - Sewers	1,982,861.30	-	1,982,861.30	572,774.95	(226,451.86)	2,329,184.39			
WIP - Landscaping and Gardening	520,485.39	-	520,485.39	276,977.72	-	797,463.11			
WIP - Utilities Networks	355,230.28	-	355,230.28	551,356.10	-	906,586.38			
WIP - Furniture and Fittings	5,552,741.24	-	5,552,741.24	52,059.62	(325,826.53)	5,278,974.33			
WIP - Irrigation Systems	207,709.00	-	207,709.00	-	-	207,709.00			
WIP - Water Systems	17,292,416.19	3,022,744.90	20,315,161.09	3,821,067.17	-	24,136,228.26			
WIP- Sea Wall	-	-	-	-	-	-			
WIP-Harbour and Landing Sites	34,228.89	-	34,228.89	-	-	34,228.89			
TOTAL	30,611,393.06	3,022,744.90	33,634,137.96	6,239,673.46	(1,035,795.52)	38,838,015.90			
MMDA TOTAL	333,425,139.12	6,317,613.63	339,742,752.75	156,474,451.59	(7,365,291.35)	488,851,912.99			
STATE OWNED ENTERPRISES									

7 NON FINANCIAL ASSETS		MDA						
7b Work-In-Progress		COST AS AT 31/12/2020	ADJUSTMENTS MADE	COST AS AT 01/01/2021	ADDITIONS FOR THE YEAR	COMPLETED WIP	WIP AS AT 31/12/2021	
DWELLINGS								
WIP - Buildings	394,568,039.14	111,028,406.52	505,596,445.66	472,576,360.10	80,947,403.01	897,225,402.75		
WIP - Dest. Homes	-	-	-	-	-	-		
WIP - Bungalows/Flat	13,022,611.02	20,056,683.17	33,079,294.19	12,965,202.14	485,934.00	45,558,562.33		
TOTAL	407,590,650.16	131,085,089.69	538,675,739.85	485,541,562.24	81,433,337.01	942,783,965.08		
NON RESIDENTIAL BUILDINGS								
WIP - Office Buildings	462,824,278.87	923,920,123.03	1,386,744,401.90	840,474,922.84	4,824,000.00	2,222,395,324.74		
TOTAL	462,824,278.87	923,920,123.03	1,386,744,401.90	840,474,922.84	4,824,000.00	2,222,395,324.74		
OTHER STRUCTURES								
	-	-	12,746,148.18	248,689.17	-	12,994,837.35		
TOTAL	-	-	12,746,148.18	248,689.17	-	12,994,837.35		
OTHER MACHINERY								
Other Machinery and Equipment	-	-	1,167,544,000.00	105,423,850.00	9,317,000.00	1,263,650,850.00		
TOTAL	-	-	1,167,544,000.00	105,423,850.00	9,317,000.00	1,263,650,850.00		
INFRASTRUCTURE ASSETS								
WIP - Electrical Networks	5,115,026,817.61	271,853,010.43	5,386,879,828.04	1,126,864,929.24	935,032,425.91	5,578,712,331.37		
WIP - Utilities Networks	173,813,453.87	756,188,224.66	930,001,678.53	599,555,240.26	-	1,529,556,918.79		
WIP - Furniture and Fittings	-	-	148,771,072.39	243,167,296.97	25,407.50	391,912,961.86		
WIP - Water Systems	-	-	38,303,095.18	39,704,553.19	-	78,007,648.37		
TOTAL	5,288,840,271.48	1,028,041,235.09	6,503,955,674.14	2,009,292,019.66	935,057,833.41	7,578,189,860.39		
WIP SOFTWARE								
	-	-	1,217,000.00	-	-	1,217,000.00		
SOE TOTAL	6,159,255,200.51	2,083,046,447.81	9,610,882,964.07	3,440,981,043.91	1,030,632,170.42	12,021,231,837.56		
GRAND TOTAL	13,930,850,161.66	2,386,448,199.75	17,685,879,677.16	5,455,589,338.47	782,105,531.01	21,862,310,205.80		

8 DOMESTIC BORROWING	BALANCE AS	PRIOR YEAR	RE-STATED	BORROWING	REDEMPTION	BALANCE AS
	AT 31/12/2020	ADJUSTMENTS	BALANCE			AT 31/12/2021
8a						
TREASURY BILLS						
91 DAY BILL	9,690,114,358.24	-	9,690,114,358.24	40,543,961,236.21	40,891,469,554.87	9,342,606,039.58
182 DAY BILL	2,668,368,531.82	-	2,668,368,531.82	8,674,930,682.34	6,978,807,719.30	4,364,491,494.86
364 DAY BILL	3,302,345,039.62	-	3,302,345,039.62	7,149,340,677.16	3,393,607,698.97	7,058,078,017.81
TOTAL TREASURY BILLS	15,660,827,929.68	-	15,660,827,929.68	56,368,232,595.71	51,263,884,973.14	20,765,175,552.25
TOTAL SHORT TERM	15,660,827,929.68	-	15,660,827,929.68	56,368,232,595.71	51,263,884,973.14	20,765,175,552.25
8b						
MEDIUM TERM						
TREASURY NOTES						
2 YR FIXED T/NOTE	17,441,504,459.21	-	17,441,504,459.21	15,000,816,756.00	12,296,947,285.01	20,145,373,930.20
3-YEAR USD DOMESTIC BOND	2,241,299,448.62	102,869,759.55	2,344,169,208.17	437,474,314.98	-	2,781,643,523.15
3 YR FIXED T/BOND	27,342,725,394.04	-	27,342,725,394.04	9,099,767,173.00	9,268,170,560.00	27,174,322,007.04
4 YEAR GOG BOND	-	-	-	541,360,000.00	-	541,360,000.00
SUB TOTAL - SSC BONDS	47,025,529,301.87	102,869,759.55	47,128,399,061.42	25,079,418,243.98	21,565,117,845.01	50,642,699,460.39
TEMA OIL REFINERY BONDS						
GCB/TOR/06/01	-	-	-	-	-	-
TOR 3 YEAR STOCK - GOV/TC/201	171,600,000.00	-	171,600,000.00	114,400,000.00	114,400,000.00	57,200,000.00
SUB TOTAL-TOR BONDS	171,600,000.00	-	171,600,000.00	-	114,400,000.00	57,200,000.00
GOG PETROLEUM FINANCE BOND	80,020,000.00	-	80,020,000.00	-	-	80,020,000.00
5 YEAR USD GOG BOND	-	-	-	1,015,442,847.56	-	1,015,442,847.56
5 YEAR GOG BOND	22,499,619,261.38	-	22,499,619,261.38	11,911,917,886.00	4,391,689,248.00	30,019,847,899.38
6 YEAR GOG BONDS	2,870,622,470.00	-	2,870,622,470.00	5,800,741,185.00	-	8,671,363,655.00
7 YEAR GOG BONDS	5,388,145,296.00	-	5,388,145,296.00	3,438,406,537.00	-	8,826,551,833.00
10-Year GOG Bond	12,601,768,991.00	-	12,601,768,991.00	3,296,587,622.00	-	15,898,356,613.00
15-Year GOG Bond	15,342,638,431.31	-	15,342,638,431.31	775,692,251.00	312,666,666.68	15,805,664,015.63
20-Year GOG Bond	338,598,098.00	-	338,598,098.00	1,208,157,082.00	-	1,546,755,180.00

8 DOMESTIC BORROWING	BALANCE AS	PRIOR YEAR	RE-STATED	BORROWING	REDEMPTION	BALANCE AS
	AT 31/12/2020	ADJUSTMENTS	BALANCE			AT 31/12/2021
SUB TOTAL -PETROLEUM	59,121,412,547.69	-	59,121,412,547.69	27,446,945,410.56	4,704,355,914.68	81,864,002,043.57
TOTAL MEDIUM TERM	106,318,541,849.56	102,869,759.55	106,421,411,609.11	52,526,363,654.54	26,383,873,759.69	132,563,901,503.96
8c						
LONG TERM						
REGISTERED STOCKS						
6.0% Gh. Gov't. Funding Registered	128,053.16	-	128,053.16	-	-	128,053.16
16.5% Gh. Gov't.Soc.Sec.Regd. St	50,000.00	-	50,000.00	-	-	50,000.00
12% Ten year social sec. Cont.Bor	789,095.34	-	789,095.34	-	-	789,095.34
Miscellaneous(Dev. Bonds,Bearer	15,000.00	-	15,000.00	-	-	15,000.00
Telekom Malaysia Stocks	109,457,700.00	-	109,457,700.00	-	-	109,457,700.00
Securitisation of Short Term Adva	327,259,700.00	-	327,259,700.00	-	-	327,259,700.00
10% GOG STOCK NO. GOV/TC/20	646,706,904.00	-	646,706,904.00	-	-	646,706,904.00
BOG/GOG/14/02 Securitisation						
of 2013 End of Year Account	2,606,359,106.00	-	2,606,359,106.00	-	-	2,606,359,106.00
(BOG/GOV/SEC/13/01)	2,433,865,656.00	-	2,433,865,656.00	-	-	2,433,865,656.00
BOG/GOV/12/01	1,056,599,138.00	-	1,056,599,138.00	-	-	1,056,599,138.00
Securitisation of Short Term Adva	1,074,235,582.86	-	1,074,235,582.86	-	-	1,074,235,582.86
Securitisation of Short Term Adva	3,495,786,330.28	-	3,495,786,330.28	-	-	3,495,786,330.28
GCB(UT&Capital bail out	1,540,896,443.80	-	1,540,896,443.80	-	220,128,063.40	1,320,768,380.40
CBG (TAKE OVER)						
COVID BOND	10,000,000,000.00	-	10,000,000,000.00	-	-	10,000,000,000.00
GOV/TC/2020/01	2,443,972,981.09	-	2,443,972,981.09	-	-	2,443,972,981.09
SUB TOTAL	25,736,121,690.53	-	25,736,121,690.53	-	220,128,063.40	25,515,993,627.13
REVALUATION STOCKS						
4%Bank of Ghana Recap. Register	48,605,637.00	-	48,605,637.00	-	-	48,605,637.00
4%Bank of Ghana Recap. Register	44,312,985.00	-	44,312,985.00	-	-	44,312,985.00
GOG Revaluation Registered stoc	98,993,079.00	-	98,993,079.00	-	-	98,993,079.00
GOG Revaluation Registered stoc	85,430,394.00	-	85,430,394.00	-	-	85,430,394.00
Revaluation Registered stock	24,642,868.00	-	24,642,868.00	-	-	24,642,868.00

8 DOMESTIC BORROWING	BALANCE AS	PRIOR YEAR	RE-STATED	BORROWING	REDEMPTION	BALANCE AS
	AT 31/12/2020	ADJUSTMENTS	BALANCE			AT 31/12/2021
Revaluation Registered stock	59,074,076.00	-	59,074,076.00	-	-	59,074,076.00
Long Tem Stock (10% GOG Redeemable)	346,584,540.00	-	346,584,540.00	-	-	346,584,540.00
SUB TOTAL	707,643,579.00	-	707,643,579.00	-	-	707,643,579.00
STANDARD LOANS						
CAL BANK	14,013,804.28	-	14,013,804.28	15,195,498.00	7,006,902.10	22,202,400.18
TTB/Ecobank	42,854,250.00	-	42,854,250.00	69,672,323.50	-	112,526,573.50
SOCIETE GENERALE	94,134,348.90	(5,979,738.90)	88,154,610.00	-	-	88,154,610.00
SSNIT/ROAD FUND	70,628,571.42	-	70,628,571.42	-	-	70,628,571.42
National Investment Bank Limited	-	-	-	109,720,170.00	23,222,312.14	86,497,857.86
SUB TOTAL	221,630,974.60	(5,979,738.90)	215,651,235.70	194,587,991.50	30,229,214.24	380,010,012.96
TOTAL LONG TERM	26,665,396,244.13	(5,979,738.90)	26,659,416,505.23	194,587,991.50	250,357,277.64	26,603,647,219.09
SOE's						
AirtelTigo Ghana Limited	-	-	-	1,037,945,000.00	-	1,037,945,000.00
Bui Power Authority	4,015,290,541.46	-	4,015,290,541.46	-	-	4,015,290,541.46
Bulk Oil & Storage Transportation	1,925,917,362.66	-	1,925,917,362.66	-	-	1,925,917,362.66
Consolidated Bank Ghana Limited	1,614,629,618.67	-	1,614,629,618.67	-	-	1,614,629,618.67
E.S.L.A PLC	-	-	-	9,198,200,914.55	-	9,198,200,914.55
Electricity Company of Ghana	7,015,828,000.00	-	7,015,828,000.00	825,929,153.16	-	7,841,757,153.16
Ghana Airports Company Limited	-	-	-	2,503,336,000.00	-	2,503,336,000.00
Ghana Amalgamated Trust PLC	-	-	-	868,529.88	-	868,529.88
Ghana Civil Aviation Authority	-	-	-	314,051,337.21	-	314,051,337.21
Ghana Cylinder Manufacturing Corporation	-	-	-	9,873,174.62	-	9,873,174.62
Ghana Deposit Protection Corporation	-	-	-	1,134,000.00	-	1,134,000.00
Ghana Grid Company	-	-	-	2,171,215,830.00	-	2,171,215,830.00
Ghana Post Company Limited	20,028,709.00	-	20,028,709.00	41,400,478.00	-	61,429,187.00
Ghana Supply Company Limited	-	-	-	998,074.59	-	998,074.59
Ghana Water Company Limited	-	-	-	5,710,743,923.27	-	5,710,743,923.27
National Investment Bank	-	-	-	99,945,381.56	-	99,945,381.56
News Times Corporation	5,474,089.00	-	5,474,089.00	1,110,258.00	-	6,584,347.00

8 DOMESTIC BORROWING	BALANCE AS	PRIOR YEAR	RE-STATED	BORROWING	REDEMPTION	BALANCE AS
	AT 31/12/2020					ADJUSTMENTS	BALANCE	AT 31/12/2021
Precious Minerals Marketing Com	-	-	-	65,549,559.00	-	65,549,559.00
PSC Tema Shipyard	19,774,528.47	-	19,774,528.47	20,214,018.00	-	39,988,546.47
SIC Life Company	-	-	-	604,308.00	-	604,308.00
State Housing Company Limited	-	-	-	802,033.00	-	802,033.00
Tema Oil Refinery	-	-	-	2,127,937,000.00	-	2,127,937,000.00
Volta River Authority	-	-	-	2,210,363,000.00	-	2,210,363,000.00
	14,616,942,849.26	-	14,616,942,849.26	26,342,221,972.84	-	40,959,164,822.10
SUMMARY OF DOMESTIC DEBT						
CENTRAL GOVERNMENT						
SHORT TERM SECURITIES	15,660,827,929.68	-	15,660,827,929.68	56,368,232,595.71	51,263,884,973.14	20,765,175,552.25
MEDIUM TERM SECURITIES	106,318,541,849.56	102,869,759.55	106,421,411,609.11	52,526,363,654.54	26,383,873,759.69	132,563,901,503.96
LONG TERM SECURITIES	26,665,396,244.13	(5,979,738.90)	26,659,416,505.23	194,587,991.50	250,357,277.64	26,603,647,219.09
SUB - TOTAL	148,644,766,023.37	96,890,020.65	148,741,656,044.02	109,089,184,241.75	77,898,116,010.47	179,932,724,275.30
SOE's						
DOMESTIC DEBT	14,616,942,849.26	-	14,616,942,849.26	26,342,221,972.84	-	40,959,164,822.10
SUB - TOTAL	14,616,942,849.26	-	14,616,942,849.26	26,342,221,972.84	-	40,959,164,822.10
GRAND TOTAL	163,261,708,872.63	96,890,020.65	163,358,598,893.28	135,431,406,214.59	77,898,116,010.47	220,891,889,097.40

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
MULTI-LATERAL CREDITORS										
Arab Bank For Economic Development	ABED	1993007	14,847,314	-745,846	14,101,468	0	1,514,643	13,185,055	598,229	
Arab Bank For Economic Development	ABED	1996017	19,070,741	-908,025	18,162,716	0	1,843,530	17,092,948	773,762	
Arab Bank For Economic Development	ABED	1998011	2,455,479	282,745	2,738,224	0	1,762,800	1,021,548	46,125	
Arab Bank For Economic Development	ABED	1998022	19,267,910	-917,869	18,350,042	0	1,862,543	17,269,241	781,742	
Arab Bank For Economic Development	ABED	1999013	13,360,116	370	13,360,486	0	1,421,366	12,493,687	554,566	
Arab Bank For Economic Development	ABED	2000007	15,270,726	484,017	15,754,743	0	1,980,269	14,416,534	642,060	
Arab Bank For Economic Development	ABED	2000008	10,257,935	0	10,257,935	0	1,633,868	9,028,646	404,578	
Arab Bank For Economic Development	ABED	2003016	4,279,877	871,989	5,151,866	0	1,180,265	4,187,368	215,768	
Arab Bank For Economic Development	ABED	2003024	36,224,049	0	36,224,049	0	2,400,142	35,406,688	1,582,781	
Arab Bank For Economic Development	ABED	2004011	15,178,072	225	15,178,297	0	925,980	14,917,597	665,281	
Arab Bank For Economic Development	ABED	2006013	33,948,716	-87	33,948,629	0	2,219,472	33,213,327	1,484,170	
Arab Bank For Economic Development	ABED	2009003	28,781,883	-46	28,781,837	0	0	30,096,237	1,314,400	
Arab Bank For Economic Development	ABED	2011001	2,684,963	-2,274,324	410,639	0	0	429,392	18,753	
Arab Bank For Economic Development	ABED	2012022	7,973,422	-99	7,973,322	0	0	8,337,445	364,123	
African Development Fund	ADF	1985047	1,434,270	-4,738	1,429,532	0	49,065	1,444,821	64,354	
African Development Fund	ADF	1985048	1,536,878	109,777	1,646,655	0	103,163	1,440,133	-103,360	
African Development Fund	ADF	1985077	11,239,944	152	11,240,096	0	718,751	10,109,073	-412,272	
African Development Fund	ADF	1985077	0	47,811	47,811	0	47,787	0	-23	
African Development Fund	ADF	1995011	0	567,743	567,743	0	570,366	0	2,622	
African Development Fund	ADF	1998015	19,188,198	-80	19,188,118	0	667,539	17,820,931	-699,648	
African Development Fund	ADF	1998016	20,986,340	279	20,986,620	0	730,108	19,491,286	-765,226	
African Development Fund	ADF	1998029	51,001,156	-14,229,941	36,771,216	0	680,616	37,738,426	1,647,826	
African Development Fund	ADF	1998034	571,958	0	571,959	0	19,898	531,206	-20,855	
African Development Fund	ADF	1988034	0	680,948	680,948	0	698,812	0	17,863	
African Development Fund	ADF	1998037	20,975,281	36	20,975,317	0	772,557	21,135,639	932,880	
African Development Fund	ADF	1998040	12,040,898	-4,378,606	7,662,292	0	266,565	7,116,340	-279,387	
African Development Fund	ADF	1998041	18,448,838	-15,850,424	2,598,414	0	95,704	2,618,275	115,565	
African Development Fund	ADF	1998042	213,842	-3,752	210,091	0	7,600	211,839	9,348	
African Development Fund	ADF	1999019	42,439,628	-42,439,628	0	0	0	0	0	
African Development Fund	ADF	1999044	15,493,141	-15,493,141	0	0	0	0	0	
African Development Fund	ADF	2001025	6,630,366	-18,157	6,612,209	0	124,373	6,249,423	-238,414	
African Development Fund	ADF	2001027	2,011,466	8,125,036	10,136,502	0	239,448	10,350,827	453,772	
African Development Fund	ADF	2001028	80,948,550	-27,221,368	53,727,182	0	1,257,015	54,885,701	2,415,534	
African Development Fund	ADF	2001031	27,962,543	-142,236	27,820,307	0	586,594	26,234,730	-998,983	
African Development Fund	ADF	2001032	37,501,854	-5,568,163	31,933,690	0	1,086,606	32,266,425	1,419,340	

9. EXTERNAL DEBT									
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE
African Development Fund	ADF	2001034	69,106,966	-1,314,665	67,792,301	0	1,552,032	69,301,531	3,061,261
African Development Fund	ADF	2001035	41,778,417	-93,543	41,684,874	0	900,346	39,287,826	-1,496,701
African Development Fund	ADF	2001087	24,913,869	-140,925	24,772,944	0	526,987	23,352,828	-893,128
African Development Fund	ADF	2001087	0	1,476	1,476	0	1,513	0	37
African Development Fund	ADF	2001088	90,145	-2,512	87,633	0	528	90,472	3,367
African Development Fund	ADF	2002006	65,773,590	14,556,437	80,330,027	0	899,889	83,071,703	3,641,565
African Development Fund	ADF	2002006	17,630,264	-190,597	17,439,666	0	185,394	16,624,572	-629,700
African Development Fund	ADF	2002006	2,102,872	-22,723	2,080,148	0	23,232	2,136,695	79,779
African Development Fund	ADF	2002042	96,282,349	-410,001	95,872,347	0	832,542	99,393,167	4,353,361
African Development Fund	ADF	2002045	43,873,190	-238,442	43,634,748	0	463,864	41,595,349	-1,575,535
African Development Fund	ADF	2002046	27,898	-597	27,302	0	305	28,044	1,047
African Development Fund	ADF	2003012	25,641,640	1,194,824	26,836,465	0	766,586	27,268,390	1,198,512
African Development Fund	ADF	2003012	12,183,496	0	12,183,496	0	128,268	11,615,451	-439,776
African Development Fund	ADF	2003012	1,673,299	772,774	2,446,072	0	27,095	2,512,866	93,889
African Development Fund	ADF	2003021	60,776,496	-8	60,776,489	0	661,923	62,868,655	2,754,089
African Development Fund	ADF	2003021	72,266,666	-386,453	71,880,213	0	739,441	68,532,891	-2,607,881
African Development Fund	ADF	2003021	23,722,635	-126,875	23,595,760	0	238,431	21,872,669	-1,484,660
African Development Fund	ADF	2003021	11,302,803	-60,443	11,242,361	0	122,895	11,550,029	430,564
African Development Fund	ADF	2003028	27,131,163	-146,656	26,984,506	0	285,303	25,724,850	-974,353
African Development Fund	ADF	2003029	30,358,586	-163,218	30,195,368	0	317,525	28,787,537	-1,090,306
African Development Fund	ADF	2003031	22,684,436	-122,619	22,561,818	0	238,543	21,508,616	-814,659
African Development Fund	ADF	2003032	19,133,109	-203,544	18,929,565	0	206,164	19,581,196	857,794
African Development Fund	ADF	2003033	36,315,711	-390,492	35,925,219	0	396,464	37,157,515	1,628,761
African Development Fund	ADF	2003035	85,226,156	-401,431	84,824,725	0	923,286	87,747,567	3,846,128
African Development Fund	ADF	2003038	24,989,332	-135,078	24,854,254	0	274,287	25,706,797	1,126,831
African Development Fund	ADF	2003039	3,746,004	-39,851	3,706,153	0	38,126	3,533,565	-134,463
African Development Fund	ADF	2003040	18,682,283	-199,810	18,482,473	0	204,194	18,987,165	708,886
African Development Fund	ADF	2003041	36,434	-197	36,237	0	403	37,225	1,390
African Development Fund	ADF	2003043	0	100,102	100,102	0	102,298	0	2,196
African Development Fund	ADF	2004019	8,882,782	0	8,882,782	0	95,446	9,189,625	402,288
African Development Fund	ADF	2004019	1,871,057	0	1,871,057	0	19,384	1,784,132	-67,541
African Development Fund	ADF	2004019	564,165	2,979,026	3,543,191	0	3,307	520,259	-3,019,625
African Development Fund	ADF	2004019	26,929	0	26,929	0	293	27,669	1,034
African Development Fund	ADF	2004033	18,294,543	-97,833	18,196,710	0	190,322	17,349,325	-657,063
African Development Fund	ADF	2004035	58,668,341	-67,262	58,601,079	0	590,275	55,894,575	-2,116,228
African Development Fund	ADF	2004036	80,472,703	-430,335	80,042,368	0	873,835	82,797,741	3,629,208

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
African Development Fund	ADF	2004037	83,733,630	-447,774	83,285,856	0	909,244	86,152,883	3,776,271	
African Development Fund	ADF	2004042	16,556,784	-88,539	16,468,245	0	180,962	16,918,930	631,647	
African Development Fund	ADF	2004043	9,409,628	-200,207	9,209,421	0	0	9,564,297	354,875	
African Development Fund	ADF	2005004	36,038,034	9,394,894	45,432,928	0	490,722	47,002,342	2,060,136	
African Development Fund	ADF	2005004	9,559,996	-50,582	9,509,414	0	98,402	9,067,627	-343,384	
African Development Fund	ADF	2005007	41,800,996	-6,334,765	35,466,231	0	445,717	36,626,841	1,606,327	
African Development Fund	ADF	2005007	28,453,282	-149,754	28,303,528	0	291,332	26,990,143	-1,022,053	
African Development Fund	ADF	2005007	20,410,068	-107,421	20,302,647	0	202,091	18,823,284	-1,277,271	
African Development Fund	ADF	2005007	25,238,077	-264,275	24,973,802	0	270,070	25,661,685	957,953	
African Development Fund	ADF	2005017	347,702,849	-1,830,015	345,872,834	0	3,716,011	357,840,866	15,684,043	
African Development Fund	ADF	2005018	154,166,919	-795,031	153,371,888	0	1,614,382	158,713,349	6,955,843	
African Development Fund	ADF	2005018	2,112,567	16,953	2,129,520	0	21,804	2,030,817	-76,899	
African Development Fund	ADF	2005018	5,619,993	-29,424	5,590,569	0	55,355	5,183,501	-351,713	
African Development Fund	ADF	2006016	349,998,872	495	349,999,367	0	3,715,399	362,136,535	15,852,567	
African Development Fund	ADF	2006016	5,406,947	-56,322	5,350,624	0	54,849	5,102,623	-193,152	
African Development Fund	ADF	2006016	3,682,848	-1	3,682,847	0	21,363	3,414,877	-246,607	
African Development Fund	ADF	2006021	126,718,365	-1,233,788	125,484,577	0	1,334,072	129,841,185	5,690,680	
African Development Fund	ADF	2006021	20,140,505	-104,898	20,035,606	0	204,070	19,108,022	-723,514	
African Development Fund	ADF	2006021	11,318,654	-167	11,318,487	0	111,484	10,494,935	-712,068	
African Development Fund	ADF	2007001	19,089,244	-98,398	18,990,846	0	198,067	19,652,330	859,551	
African Development Fund	ADF	2007001	42,330,006	0	42,330,006	0	429,034	40,374,690	-1,526,282	
African Development Fund	ADF	2007001	9,616,591	-44,636	9,571,955	0	96,426	8,876,456	-599,072	
African Development Fund	ADF	2007001	0	38,051,132	38,051,132	0	400,296	39,107,886	1,457,050	
African Development Fund	ADF	2008005	45,003,328	-229,609	44,773,719	0	462,183	46,338,242	2,026,706	
African Development Fund	ADF	2008005	52,068,075	-265,653	51,802,422	0	519,656	49,414,861	-1,867,905	
African Development Fund	ADF	2008005	15,025,151	-144,987	14,880,164	0	148,362	13,800,453	-931,348	
African Development Fund	ADF	2008005	59,475,046	-303,444	59,171,601	0	616,098	60,821,443	2,265,939	
African Development Fund	ADF	2008006	29,419,455	0	29,419,455	0	304,063	30,447,456	1,332,063	
African Development Fund	ADF	2008006	141,350,410	1,001,757	142,352,168	0	1,431,918	135,789,796	-5,130,454	
African Development Fund	ADF	2008006	20,898,567	-96,012	20,802,556	0	208,179	19,293,113	-1,301,263	
African Development Fund	ADF	2008006	112,582,558	0	112,582,558	0	1,175,931	115,713,303	4,306,676	
African Development Fund	ADF	2008015	1,737,161	0	1,737,161	0	17,954	1,797,862	78,656	
African Development Fund	ADF	2008015	4,965,138	-25,332	4,939,806	0	49,640	4,712,132	-178,034	
African Development Fund	ADF	2008015	3,348,507	16,956,831	20,305,338	0	33,186	3,075,570	-17,196,581	
African Development Fund	ADF	2008015	5,989,187	-28,720	5,960,468	0	58,029	6,130,560	228,122	
African Development Fund	ADF	2008028	775,510,886	0	775,510,886	0	16,260,815	794,032,357	34,782,286	

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
African Development Fund	ADF	2009010	9,605,548	-110,409	9,495,140	0	222,243	9,697,859	424,963	
African Development Fund	ADF	2009010	6,228,862	-71,596	6,157,266	0	140,052	5,796,336	-220,878	
African Development Fund	ADF	2009010	9,282,658	-200,751	9,081,906	0	205,319	8,312,292	-564,295	
African Development Fund	ADF	2009010	5,881,230	-67,600	5,813,630	0	137,252	5,897,241	220,864	
African Development Fund	ADF	2009011	41,254,039	0	41,254,039	0	989,042	42,110,441	1,845,445	
African Development Fund	ADF	2009011	48,920,379	0	48,920,379	0	1,293,738	45,874,379	-1,752,262	
African Development Fund	ADF	2009011	6,899,873	8,918	6,908,791	0	176,742	6,303,520	-428,529	
African Development Fund	ADF	2009011	65,724,906	0	65,724,906	0	1,881,112	66,333,151	2,489,357	
African Development Fund	ADF	2009012	67,739,553	1,612,846	69,352,400	0	1,623,262	70,833,061	3,103,923	
African Development Fund	ADF	2009012	6,125,224	-3	6,125,221	0	139,323	5,766,173	-219,725	
African Development Fund	ADF	2009012	1,920,712	2,214	1,922,926	0	43,473	1,759,974	-119,479	
African Development Fund	ADF	2009012	1,820,439	0	1,820,439	0	42,978	1,846,621	69,160	
African Development Fund	ADF	2010005	57,829,041	0	57,829,041	0	1,175,808	59,248,343	2,595,110	
African Development Fund	ADF	2010005	141,792,704	9,269,758	151,062,461	0	2,984,847	142,652,016	-5,425,599	
African Development Fund	ADF	2010005	31,944,648	-307,615	31,637,033	0	621,314	29,046,595	-1,969,124	
African Development Fund	ADF	2010005	175,290,690	5,826,947	181,117,637	0	3,763,215	184,247,009	6,892,587	
African Development Fund	ADF	2011024	386,397,012	0	386,397,012	0	0	404,042,864	17,645,852	
African Development Fund	ADF	2012041	338,343,613	1,574,499	339,918,112	0	0	355,441,381	15,523,269	
African Development Fund	ADF	2013013	190,892,230	-70,333	190,821,897	17,400,117	0	217,622,452	9,400,438	
African Development Fund	ADF	2013013	7,261,537	-7,261,537	0	0	0	0	0	
African Development Fund	ADF	2013013	41,778,919	-41,778,919	0	0	0	0	0	
African Development Fund	ADF	2015017	317,364,898	0	317,364,898	0	12,821,938	318,583,885	14,040,925	
African Development Fund	ADF	2015018	101,750,913	-2,876,362	98,874,551	4,111,393	0	107,639,183	4,653,238	
African Development Fund	ADF	2016020	361,598,870	2,343,159	363,942,028	101,634,052	0	485,398,793	19,822,713	
African Development Fund	ADF	2017002	274,911,218	0	274,911,218	0	0	287,465,774	12,554,555	
African Development Fund	ADF	2017010	21,917,438	-3,720,035	18,197,403	20,921,845	0	40,717,332	1,598,085	
African Development Fund	ADF	2018010	154,580,110	0	154,580,110	35,175,338	0	197,810,200	8,054,752	
African Development Fund	ADF	2019018	78,162,410	0	78,162,410	13,020	0	81,745,447	3,570,017	
African Development Fund	ADF	2019021	734,923	0	734,923	1,217,555	0	2,005,379	52,902	
African Development Fund	ADF	2020022	346,521	0	346,521	5,831,458	0	6,426,796	248,817	
African Development Fund	ADF	2020028	47,997,944	5,737,100	53,735,044	20,588,799	0	77,327,044	3,003,200	
Ecowas Bank for International Development	EBID	2002007	13,898,184	-942,741	12,955,443	0	3,083,998	8,673,175	-1,198,271	

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
Ecowas Bank for International Development	EBID	2008018	22,410,155	200	22,410,354	0	6,815,265	16,428,339	833,250	
Ecowas Bank for International Development	EBID	2009022	126,183,478	23,301,091	149,484,568	0	5,064,005	151,043,630	6,623,067	
Ecowas Bank for International Development	EBID	2010006	18,735,569	3,408,339	22,143,907	0	3,484,954	17,893,126	-765,826	
Ecowas Bank for International Development	EBID	2021012	0	0	0	292,278,000	0	299,955,000	7,677,000	
KFW IPEX BANK	KFWB	2018012	205,033,018	36,242,336	241,275,354	102,484,188	17,301,000	339,802,522	13,343,980	
KFW IPEX BANK	KFWB	2003026	0	1,347,906	1,347,906	0	1,302,563	0	-45,343	
KFW IPEX BANK	KFWB	2002041	0	748,053	748,053	0	722,888	0	-25,164	
KFW IPEX BANK	KFWB	2008044	0	818,624	818,624	0	791,085	0	-27,538	
KFW IPEX BANK	KFWB	2006029	0	465,769	465,769	0	450,100	0	-15,668	
KFW IPEX BANK	KFWB	2004018	0	705,710	705,710	0	681,970	0	-23,740	
KFW IPEX BANK	KFWB	2004017	0	1,467,877	1,467,877	0	1,418,498	0	-49,379	
KFW IPEX BANK	KFWB	2006015	0	1,171,479	1,171,479	0	1,132,070	0	-39,408	
KFW IPEX BANK	KFWB	2006012	0	664,109	664,109	0	641,768	0	-22,341	
KFW IPEX BANK	KFWB	2007029	0	1,157,364	1,157,364	0	1,118,431	0	-38,934	
KFW IPEX BANK	KFWB	2009024	0	1,524,334	1,524,334	0	1,473,055	0	-51,278	
KFW IPEX BANK	KFWB	2010004	0	1,178,536	1,178,536	0	1,138,890	0	-39,646	
KFW IPEX BANK	KFWB	2008045	0	2,230,044	2,230,044	0	2,155,025	0	-75,018	
KFW IPEX BANK	KFWB	2010028	0	6,132,620	6,132,620	0	5,926,319	0	-206,301	
European Investment Bank	EIB	2006014	205,599,524	-141,136	205,458,388	0	31,806,628	166,477,178	-7,174,582	
European Investment Bank	EIB	2019022	0	0	0	31,719,644	0	30,836,918	-882,726	
International Development Agency	IDA	1995033	70,139,262	0	70,139,262	0	5,039,215	66,178,928	1,078,882	
International Development Agency	IDA	1996018	4,447,868	148,253	4,596,121	0	295,689	4,368,907	68,475	
International Development Agency	IDA	1996021	15,455,698	0	15,455,698	0	998,124	14,691,581	234,007	
International Development Agency	IDA	1997023	19,662,958	-822,591	18,840,366	0	569,520	17,983,750	-287,096	
International Development Agency	IDA	1998025	95,787,480	-2,528,508	93,258,972	0	5,374,112	89,346,944	1,462,084	
International Development Agency	IDA	1999009	231,545	0	231,546	0	12,553	222,586	3,593	
International Development Agency	IDA	1999016	56,688,625	-1,532,125	55,156,500	0	3,090,141	54,488,572	2,422,213	
International Development Agency	IDA	2000006	100,642,930	0	100,642,930	0	5,486,116	96,737,045	1,580,231	
International Development Agency	IDA	2000013	12,680,317	11,671	12,691,988	0	671,893	12,217,774	197,679	
International Development Agency	IDA	2001014	986,890,733	-12,183,836	974,706,897	0	36,792,895	965,654,656	27,740,654	
International Development Agency	IDA	2001015	21,036,578	-103,758	20,932,820	0	1,082,548	20,179,390	329,119	
International Development Agency	IDA	2001018	62,941,891	786,775	63,728,666	0	3,165,470	61,557,902	994,707	
International Development Agency	IDA	2001019	13,504,354	2,976	13,507,331	0	734,829	12,983,133	210,632	
International Development Agency	IDA	2001020	237,460,129	6,248,951	243,709,080	0	12,578,659	234,937,320	3,806,900	
International Development Agency	IDA	2003005	301,783,860	0	301,783,860	0	7,231,928	299,346,207	4,794,275	
International Development Agency	IDA	2003013	101,200,114	1,204,763	102,404,878	0	2,425,096	101,606,851	1,627,070	

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
International Development Agency	IDA	2004005	392,952,200	-46,452,730	346,499,470	0	8,003,242	343,989,695		5,493,467
International Development Agency	IDA	2004006	419,308,089	1,752,249	421,060,338	0	9,728,327	418,010,501		6,678,490
International Development Agency	IDA	2004007	293,879,997	14,605,186	308,485,183	0	6,787,868	291,751,357		-9,945,958
International Development Agency	IDA	2004008	300,365,378	-18,572,892	281,792,486	0	6,508,678	279,751,398		4,467,590
International Development Agency	IDA	2004009	119,003,086	1,193,614	120,196,701	0	3,973,130	118,141,120		1,917,549
International Development Agency	IDA	2005008	193,343,127	0	193,343,127	0	4,366,685	192,044,188		3,067,746
International Development Agency	IDA	2005011	618,912,942	0	618,912,942	0	13,989,423	614,754,893		9,831,374
International Development Agency	IDA	2005015	126,954,426	0	126,954,426	0	2,869,578	126,101,507		2,016,659
International Development Agency	IDA	2005016	76,945,700	0	76,945,700	0	1,718,005	76,448,277		1,220,582
International Development Agency	IDA	2006003	241,381,083	-69,495,731	171,885,353	0	3,838,923	170,774,183		2,727,754
International Development Agency	IDA	2006011	732,028,206	0	732,028,206	0	16,224,471	727,477,581		11,673,846
International Development Agency	IDA	2006023	201,814,627	0	201,814,627	0	4,464,251	200,560,054		3,209,678
International Development Agency	IDA	2007007	555,852,218	2,547,031	558,399,249	0	12,086,464	555,196,160		8,883,375
International Development Agency	IDA	2007015	456,747,418	0	456,747,419	0	9,727,744	454,233,603		7,213,929
International Development Agency	IDA	2007016	76,596,684	0	76,596,684	0	1,648,887	76,157,311		1,209,513
International Development Agency	IDA	2007017	123,513,478	0	123,513,478	0	2,658,859	122,804,980		1,950,361
International Development Agency	IDA	2007027	229,238,825	1,212,800	230,451,625	0	2,445,598	229,183,281		1,177,254
International Development Agency	IDA	2007030	220,014,735	0	220,014,735	0	4,859,857	218,647,021		3,492,144
International Development Agency	IDA	2007031	76,579,536	0	76,579,536	0	1,678,119	76,122,071		1,220,654
International Development Agency	IDA	2007035	50,693,742	0	50,693,742	0	0	50,956,831		263,089
International Development Agency	IDA	2008011	47,726,095	0	47,726,095	0	1,021,382	47,463,423		758,711
International Development Agency	IDA	2008014	477,039,840	0	477,039,840	0	10,101,626	474,522,902		7,584,688
International Development Agency	IDA	2008026	123,967,590	0	123,967,590	0	2,625,094	123,313,517		1,971,021
International Development Agency	IDA	2008027	98,075,138	487	98,075,625	0	2,076,815	97,558,163		1,559,352
International Development Agency	IDA	2008036	384,359,960	-3,563,362	380,796,598	0	8,067,909	378,787,455		6,058,766
International Development Agency	IDA	2008051	105,921,675	0	105,921,675	0	2,240,494	105,362,816		1,681,635
International Development Agency	IDA	2009017	1,540,571,918	0	1,540,571,918	0	40,054,854	1,524,739,669		24,222,605
International Development Agency	IDA	2009018	1,196,339,423	0	1,196,339,423	0	30,988,130	1,184,044,805		18,693,512
International Development Agency	IDA	2009021	54,055,155	0	54,055,155	0	1,405,433	53,499,638		849,916
International Development Agency	IDA	2009025	51,798,282	0	51,798,281	0	0	51,940,510		142,228
International Development Agency	IDA	2010014	241,190,376	0	241,190,375	0	6,145,685	238,872,850		3,828,159
International Development Agency	IDA	2010015	239,970,613	-105,400,532	134,570,081	0	3,428,932	133,277,038		2,135,888
International Development Agency	IDA	2010016	375,834,452	-4,757,398	371,077,054	0	4,811,183	372,223,172		5,957,302
International Development Agency	IDA	2010017	380,884,432	-327,056,400	53,828,033	0	1,371,428	53,310,815		854,211
International Development Agency	IDA	2010018	405,323,413	0	405,323,413	0	10,326,809	401,428,783		6,432,179
International Development Agency	IDA	2010019	470,230,647	0	470,230,647	0	12,127,647	465,557,261		7,454,261

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
International Development Agency	IDA	2010029	608,415,246	-7,701,458	600,713,788	0	0	594,743,595	-5,970,193	
International Development Agency	IDA	2010016	0	4,757,398	4,757,398	0	4,713,124	0	-44,274	
International Development Agency	IDA	2011005	1,164,519,000	2,498,110	1,167,017,110	0	17,195,919	1,168,495,024	18,673,833	
International Development Agency	IDA	2011014	199,848,802	-2,498,110	197,350,692	0	15,360,476	197,992,778	16,002,562	
International Development Agency	IDA	2011015	297,324,000	0	297,324,000	0	2,526,353	298,339,155	3,541,508	
International Development Agency	IDA	2011021	925,576,851	0	925,576,851	0	3,758,568	928,737,053	6,918,770	
International Development Agency	IDA	2011022	362,038,751	0	362,038,751	0	11,751,993	363,274,862	12,988,104	
International Development Agency	IDA	2011026	265,113,900	0	265,113,900	0	4,596,784	266,019,080	5,501,964	
International Development Agency	IDA	2012008	131,646,249	0	131,646,249	0	3,351,390	132,095,729	3,800,870	
International Development Agency	IDA	2012009	8,068,408	-8,068,408	0	0	1,670,604	0	1,670,604	
International Development Agency	IDA	2012010	266,765,700	0	266,765,700	0	0	271,064,830	4,299,130	
International Development Agency	IDA	2012033	182,133,286	0	182,133,287	0	2,311,290	182,755,145	2,933,149	
International Development Agency	IDA	2012017	518,429,647	-6,063,098	512,366,549	14,431,322	0	541,290,450	14,492,579	
International Development Agency	IDA	2012018	318,555,284	0	318,555,284	0	0	323,689,042	5,133,758	
International Development Agency	IDA	2012024	112,392,796	0	112,392,796	0	0	114,204,090	1,811,294	
International Development Agency	IDA	2014006	155,269,200	0	155,269,200	0	0	157,771,480	2,502,280	
International Development Agency	IDA	2014009	792,846,703	-8,539	792,838,164	21,458	27,747,928	777,674,927	12,563,232	
International Development Agency	IDA	2014010	419,492,001	8,748,759	428,240,760	0	8,727,293	417,362,679	-2,150,788	
International Development Agency	IDA	2015001	344,873,614	0	344,873,614	0	12,078,619	338,255,773	5,460,779	
International Development Agency	IDA	2015003	113,408,575	0	113,408,575	0	3,965,227	111,235,402	1,792,054	
International Development Agency	IDA	2015004	186,102,643	-85,106,726	100,995,918	0	3,531,230	99,060,600	1,595,913	
International Development Agency	IDA	2015005	250,521,524	0	250,521,524	0	8,767,477	245,720,947	3,966,900	
International Development Agency	IDA	2015014	265,613,199	-43	265,613,156	0	4,506,523	260,837,797	-268,836	
International Development Agency	IDA	2015015	881,235,300	-14,540,382	866,694,918	0	33,701,087	851,112,935	18,119,104	
International Development Agency	IDA	2015022	129,380,495	0	129,380,495	0	4,450,656	126,979,144	2,049,305	
International Development Agency	IDA	2016004	53,448,296	-14,545,567	38,902,729	35,511,998	0	90,626,048	16,211,321	
International Development Agency	IDA	2016021	183,407,787	-26,539,468	156,868,318	64,850,487	5,804,602	240,476,780	24,562,576	
International Development Agency	IDA	2017008	1,176,081,600	0	1,176,081,600	0	0	1,195,035,040	18,953,440	
International Development Agency	IDA	2017011	272,511,763	0	272,511,762	0	0	276,903,494	4,391,732	
International Development Agency	IDA	2018001	116,659,194	-44,419,222	72,239,972	106,879,689	0	227,301,350	48,181,689	
International Development Agency	IDA	2018016	25,853,393	9,281,914	35,135,306	0	0	35,701,538	566,232	
International Development Agency	IDA	2018017	135,252,292	-20,742,982	114,509,311	49,424,556	0	187,795,592	23,861,725	
International Development Agency	IDA	2018018	186,102,643	-41,553,506	144,549,137	96,975,968	0	288,006,107	46,481,003	
International Development Agency	IDA	2018019	12,076,857	-11,851,117	225,739	27,815,089	0	40,615,398	12,574,570	
International Development Agency	IDA	2018020	284,004,504	-423,848,461	-139,843,957	396,031,996	0	436,556,816	180,368,778	
International Development Agency	IDA	2018021	55,557,125	-6,176,204	49,380,921	14,406,750	0	71,156,982	7,369,311	

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
International Development Agency	IDA	2018022	24,114,394	-33,133,351	-9,018,957	62,443,560	0	79,914,739	26,490,135	
International Development Agency	IDA	2018023	141,752,032	66,615,007	208,367,039	56,221,618	0	291,923,811	27,335,153	
International Development Agency	IDA	2019017	74,180,172	-31,236,636	42,943,536	72,707,244	0	149,246,092	33,595,313	
International Development Agency	IDA	2020001	9,621,130	-40,437,646	-30,816,516	92,876,242	0	104,400,134	42,340,408	
International Development Agency	IDA	2020002	436,376,485	-14,410,949	421,965,536	33,307,987	0	477,553,478	22,279,955	
International Development Agency	IDA	2020003	172,200,149	-24,152,568	148,047,581	55,288,394	0	231,049,284	27,713,309	
International Development Agency	IDA	2020012	199,531,995	0	199,531,995	0	0	202,747,603	3,215,608	
International Development Agency	IDA	2020016	0	0	0	91,050,948	0	94,786,080	3,735,132	
International Development Agency	IDA	2020027	99,705,732	-158,495,925	-58,790,193	365,039,248	0	471,884,977	165,635,922	
International Development Agency	IDA	2020029	0	0	0	448,451,490	0	466,255,993	17,804,503	
International Development Agency	IDA	2020038	0	0	0	142,615,250	0	148,177,770	5,562,520	
International Development Agency	IDA	2021015	0	0	0	240,581,076	0	244,204,301	3,623,225	
International Fund for Agric. Development	IFAD	1980011	19,951,313	-1,220,101	18,731,212	0	1,982,570	17,029,634	280,992	
International Fund for Agric. Development	IFAD	1987004	13,677,157	850,462	14,527,619	0	431,342	13,459,171	-637,106	
International Fund for Agric. Development	IFAD	1987005	19,239,106	562,013	19,801,119	0	587,887	18,344,922	-868,310	
International Fund for Agric. Development	IFAD	1990031	35,229,990	2,069,122	37,299,112	0	1,870,107	35,991,013	562,008	
International Fund for Agric. Development	IFAD	1990032	15,345,838	425,152	15,770,990	0	805,256	15,203,061	237,327	
International Fund for Agric. Development	IFAD	1991001	38,007,534	382,947	38,390,481	0	1,907,399	36,673,477	190,395	
International Fund for Agric. Development	IFAD	1994005	24,532,917	-511,411	24,021,505	0	1,048,248	23,347,365	374,108	
International Fund for Agric. Development	IFAD	1995022	28,124,720	-448,604	27,676,115	0	1,827,089	25,884,785	35,758	
International Fund for Agric. Development	IFAD	1997024	25,880,464	-422,411	25,458,054	0	1,599,925	24,251,558	393,429	
International Fund for Agric. Development	IFAD	1998018	31,504,074	-886,724	30,617,350	0	1,807,984	29,280,337	470,971	
International Fund for Agric. Development	IFAD	1999006	39,780,697	-610,544	39,170,152	0	2,101,022	37,224,934	155,804	
International Fund for Agric. Development	IFAD	2001017	45,041,211	-1,034,937	44,006,274	0	3,389,771	42,421,639	1,805,136	
International Fund for Agric. Development	IFAD	2003001	50,607,114	-1,431,031	49,176,084	0	3,517,359	47,588,426	1,929,701	
International Fund for Agric. Development	IFAD	2003002	51,022,630	459,553	51,482,183	0	1,171,126	51,123,030	811,974	
International Fund for Agric. Development	IFAD	2006008	84,805,526	-633,939	84,171,588	0	5,160,183	82,036,224	3,024,819	
International Fund for Agric. Development	IFAD	2008029	106,581,741	-1,949,914	104,631,827	0	3,889,410	102,380,340	1,637,923	
International Fund for Agric. Development	IFAD	2009020	25,613,311	3,562,452	29,175,763	0	1,044,918	28,587,155	456,310	
International Fund for Agric. Development	IFAD	2010007	33,447,810	-1,561,126	31,886,684	0	1,083,927	31,302,238	499,480	
International Fund for Agric. Development	IFAD	2011023	142,755,518	14,438,493	157,194,011	3,814,531	1,189,827	164,108,001	4,289,285	
International Fund for Agric. Development	IFAD	2015019	158,020,469	2,125,925	160,146,395	1,696,122	0	165,197,001	3,354,485	

9. EXTERNAL DEBT									
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE
International Fund for Agric. Development	IFAD	2018026	0	33,143,925	33,143,925	28,945,569	0	75,962,036	13,872,542
Nordic Development Fund	NDF	1993034	22,706,105	26,869,164	49,575,269	0	1,413,700	52,561,598	4,400,029
Nordic Development Fund	NDF	1994030	28,274,969	-11,528,433	16,746,536	0	1,653,730	19,871,751	4,778,945
Nordic Development Fund	NDF	1994031	24,724,879	-9,989,731	14,735,149	0	1,403,562	17,521,856	4,190,269
Nordic Development Fund	NDF	1996023	13,913,657	-4,784,712	9,128,945	0	706,698	10,813,071	2,390,825
Nordic Development Fund	NDF	1996024	17,205,479	-105,111	17,100,367	0	1,295,284	18,757,344	2,952,260
Nordic Development Fund	NDF	1998021	25,535,157	3,350,846	28,886,003	0	1,592,927	26,249,326	-1,043,750
Nordic Development Fund	NDF	2000021	12,238,638	-147,767	12,090,870	0	693,311	13,549,356	2,151,796
Nordic Development Fund	NDF	2003010	53,317,493	-2,599,578	50,717,915	0	1,165,356	47,717,840	-1,834,720
Nordic Development Fund	NDF	2004030	26,816,980	-1,975,988	24,840,992	0	544,832	23,397,504	-898,656
Nordic Development Fund	NDF	2004031	42,701,105	-490,681	42,210,425	0	947,322	39,736,112	-1,526,991
Nordic Development Fund	NDF	2004032	44,917,391	-3,309,702	41,607,688	0	912,572	39,189,902	-1,505,214
Nigeria Trust Fund	NTF	2004041	5,222,803	11,311,888	16,534,691	0	779,596	5,625,590	-10,129,505
Opec Fund for International Development	OFID	1995011	9,504,940	146,822	9,651,763	0	580,618	9,498,865	427,721
Opec Fund for International Development	OFID	1997005	10,321,846	-543,352	9,778,495	0	1,094,491	9,089,066	405,063
Opec Fund for International Development	OFID	2000002	9,469,141	-714,082	8,755,058	0	1,443,698	7,661,226	349,865
Opec Fund for International Development	OFID	2000004	4,885,760	-135,441	4,750,319	0	540,086	4,415,338	205,105
Opec Fund for International Development	OFID	2001007	9,195,998	-483,758	8,712,240	0	991,635	8,098,059	377,455
Opec Fund for International Development	OFID	2002003	14,082,745	-782,540	13,300,204	0	1,576,363	12,271,519	547,677
Opec Fund for International Development	OFID	2002004	15,654,366	-869,458	14,784,908	0	1,751,683	13,641,293	608,068
Opec Fund for International Development	OFID	2004025	17,211,988	-955,916	16,256,073	0	1,941,356	14,998,830	684,113
Opec Fund for International Development	OFID	2004026	12,978,009	-683,174	12,294,835	0	1,375,555	11,428,046	508,766
Opec Fund for International Development	OFID	2005021	17,759,193	-1,620,072	16,139,121	0	3,252,740	13,487,865	601,484
Opec Fund for International Development	OFID	2007028	14,502,471	-228	14,502,243	0	3,639,455	11,399,131	536,344
Opec Fund for International Development	OFID	2009004	5,314,918	-1,702,227	3,612,691	0	0	3,777,674	164,983
Opec Fund for International Development	OFID	2009024	0	2,795,287	2,795,287	0	2,825,179	0	29,892
Opec Fund for International Development	OFID	2013014	19,065,932	-61,676	19,004,256	0	3,919,938	15,801,987	717,669
TOTAL MULTILATERAL CREDITORS			35,655,762,664	-1,439,008,370	34,216,754,293	3,134,764,000	786,110,010	37,937,792,766	1,372,384,483
BILATERAL CREDITORS									
International Monetary Fund	IMIF	1000000	12,053,411,723	-687,268,556	11,366,143,167	0	0	11,549,317,117	183,173,950
ABN Amro Bank N.V	ABN	2011008	0	0	0	0	0	0	0

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
ABN Amro Bank N.V	ABN	2014001	0	12,765,350	12,765,350	0	12,147,080	0	-618,270	
ABN Amro Bank N.V	ABN	2014003	162,675,999	-12,765,350	149,910,650	0	12,455,491	132,179,999	-5,275,160	
ABN Amro Bank N.V	ABN	2016001	55,457,090	60,084,037	115,541,127	0	8,991,966	48,990,048	-57,559,114	
ABN Amro Bank N.V	ABN	2009001	0	-17,117,248	-17,117,248	0	37,316,845	0	54,434,093	
ABSA Bank Limited	ABSA	2019020	203,931,536	11,878,440	215,809,976	0	37,563,991	186,589,038	8,343,053	
ABSA Bank Limited	ABSA	2020007	177,180,562	31,359,772	208,540,333	0	25,767,369	170,768,904	-12,004,061	
Bank Austria A.G	BAAG	2000003	16,155,874	-11,041,237	5,114,638	0	9,568,531	4,485,787	8,939,680	
Bank Austria A.G	BAAG	2001008	29,733,515	-49	29,733,466	0	9,607,589	19,104,650	-1,021,226	
Bank Austria A.G	BAAG	2008042	8,997,803	0	8,997,803	0	2,979,420	5,781,360	-237,023	
Bank Austria A.G	BAAG	2009016	16,466,488	79	16,466,567	0	5,399,217	10,580,267	-487,083	
Bank Austria A.G	BAAG	2010022	38,294,647	0	38,294,647	0	4,414,632	32,566,061	-1,313,955	
Bank Austria A.G	BAAG	2010025	32,970,771	0	32,970,771	0	4,001,714	27,804,941	-1,164,116	
Bank Austria A.G	BAAG	2012002	72,826,047	-3,641,127	69,184,920	0	3,496,941	63,170,624	-2,517,356	
Bank Austria A.G	BAAG	2012005	40,140,785	0	40,140,785	0	4,324,302	34,388,890	-1,427,593	
Bank Austria A.G	BAAG	2012011	51,887,328	0	51,887,328	0	5,967,505	44,125,380	-1,794,443	
Bank Austria A.G	BAAG	2012015	51,180,183	-254	51,179,929	0	5,495,038	43,846,201	-1,838,690	
Bank Austria A.G	BAAG	2012016	53,633,960	0	53,633,960	0	0	51,692,160	-1,941,800	
Government of Belgium	BELG	2004021	6,545,460	0	6,545,460	0	0	6,308,484	-236,976	
Government of Belgium	BELG	2006009	22,513,560	6	22,513,566	0	0	21,698,470	-815,096	
Government of Belgium	BELG	2006019	12,628,749	210	12,628,959	0	0	12,171,732	-457,227	
Government of Belgium	BELG	2007008	0	0	0	0	0	0	0	
Government of Belgium	BELG	2008016	0	0	0	0	0	0	0	
Government of Belgium	BELG	2008047	0	0	0	0	0	0	0	
Government of Belgium	BELG	2010033	23,495,203	-5,956,181	17,539,022	0	0	16,904,027	-634,995	
Government of Belgium	BELG	2011007	0	0	0	0	0	0	0	
Government of Belgium	BELG	2012038	0	0	0	0	0	0	0	
Mees Pierson NV	BMH	2004022	0	0	0	0	0	0	0	
Mees Pierson NV	BMH	2006001	0	0	0	0	0	0	0	
Mees Pierson NV	BMH	2007003	0	0	0	0	0	0	0	
Mees Pierson NV	BMH	2008003	0	0	0	0	0	0	0	
Mees Pierson NV	BMH	2008017	0	0	0	0	0	0	0	
Mees Pierson NV	BMH	2009001	103,653,230	-35,552,097	68,101,133	0	0	65,635,554	-2,465,579	
Mees Pierson NV	BMH	2010003	17,332,335	11,229,190	28,561,525	0	4,961,388	22,578,881	-1,021,256	
Banque National de Paris	BNP	2009009	20,884,076	4,521,484	25,405,560	0	2,733,160	21,765,120	-907,280	
Banque National de Paris	BNP	2010009	51,227,047	-22,344,233	28,882,814	0	28,047,078	0	-835,736	
Banque National de Paris	BNP	2011002	69,893,893	4,938	69,898,831	0	9,715,572	57,744,143	-2,439,116	

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
Banque National de Paris	BNP	2011019	0	0	0	0	0	0	0	0
Banque National de Paris	BNP	2012019	43,276,457	-1,608,854	41,667,603	196,826	6,313,435	34,158,267	-1,392,728	
Banque National de Paris	BNP	2012028		0	0	0	0	0	0	
Banque National de Paris	BNP	2015008	487,653,316	-73,147,863	414,505,454	0	164,177,493	339,948,985	89,621,024	
Cooperative Central Raiffeisen CCRB	CCRB	2012021	645,678,493	1	645,678,494		62,391,220	560,071,724	-23,215,550	
Commerzbank	CMBK	2006004	0	0	0	0	0	0	0	
Commerzbank	CMBK	2006020	6,691,579	-333	6,691,246	0	2,599,318	3,869,395	-222,533	
Commerzbank	CMBK	2006037	20,348,848	3,391,701	23,740,549	0	9,899,292	13,074,875	-766,382	
Commerzbank	CMBK	2007033	20,348,848	-3,391,313	16,957,535	0	3,347,870	13,074,874	-534,790	
Commerzbank	CMBK	2008030	19,312,849	-2,759,228	16,553,621	0	5,342,652	10,636,202	-574,767	
China International Water	CWE	2006028	382,560,259	0	382,560,260	0	123,580,800	272,413,678	13,434,218	
China International Water	CWE	2010026	211,229,487	-21,122,855	190,106,632	0	42,684,055	154,613,168	7,190,591	
China International Water	CWE	2012004	549,197,249	-313	549,196,936	0	85,089,764	485,927,100	21,819,927	
Deutsche Bank Sociedad	DESA	2011009	55,728,848	-7	55,728,841	0	46,104,687	7,478,380	-2,145,774	
Deutsche Bank,New York	DBNY	2011012	861,640,419	275	861,640,695	0	97,581,825	800,879,838	36,820,968	
Deutsche Bank,New York	DBNY	2013011	143,427,500	0	143,427,500	0	73,364,375	74,988,750	4,925,625	
Deutsche Bank,New York	DBNY	2014004	5,737,100,000	0	5,737,100,000	0	0	5,999,100,000	262,000,000	
Deutsche Bank,New York	DBNY	2015009	5,336,116,870	0	5,336,116,870	0	0	5,579,804,904	243,688,034	
Deutsche Bank,New York	DBNY	2016005	183,506,881	-1,835	183,505,046	0	93,711,646	95,942,647	6,149,247	
Deutsche Bank Italy	DBI	2017001	249,781,432	0	249,781,432	0	36,805,210	203,906,703	-9,069,518	
Deutsche Bank Italy	DBI	2018014	187,985,326	235	187,985,561	90,309,723	15,275,624	255,050,149	-7,969,511	
Deutsche Bank Italy	DBI	2020010	0	102,643,444	102,643,444	152,624,220	22,360,848	226,299,165	-6,607,651	
Deutsche Bank Italy	DBI	2001002	0	0	0	0	0	0	0	
Deutsche Bank Italy	DBI	2020009	0	-12,545,956	-12,545,956	240,712,102	12,457,067	212,657,933	-3,051,146	
Deutsche Bank Italy	DBI	2021002	0	0	0	92,858,403	0	92,951,332	92,929	
Deutsche Bank London	DBL	2016006	139,770,386	-287	139,770,099	0	141,894,509	0	2,124,410	
Deutsche Bank London	DBL	2017006	0	28,686,009	28,686,009	0	27,466,962	0	-1,219,047	
Deutsche Bank London	DBL	2017007	27,390,369	0	27,390,369	0	13,216,433	13,199,355	-974,582	
Deutsche Bank London	DBL	2018011	276,426,960	133,922,792	410,349,752	151,073,048	37,915,434	508,371,122	-15,136,244	
Deutsche Bank London	DBL	2019011	0	33,344,798	33,344,798	0	32,116,770	0	-1,228,028	
Deutsche Bank London	DBL	2018013	128,245,818	16,225,228	144,471,046	21,536,308	21,840,273	138,833,023	-5,334,058	
Deutsche Bank London	DBL	2019012	0	57,338,938	57,338,938	0	55,365,375	0	-1,973,563	
Deutsche Bank London	DBL	2019019	46,641,585	5,764,690	52,406,275	0	6,329,953	44,195,307	-1,881,015	
Deutsche Bank S.A(Brazil)	DBSA	2014005	423,854,277	-20,718,785	403,135,493	0	147,772,717	268,699,037	13,336,261	
Deutsche Bank S.A(Brazil)	DBSA	2014008	456,047,092	0	456,047,092	0	68,835,790	405,266,289	18,054,986	
Export-Import Bank of China	EXIC	2006010	0	86,058,723	86,058,723	0	13,372,095	0	-72,686,627	

9. EXTERNAL DEBT									
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE
Export-Import Bank of China	EXIC	2008023	0	774,349,232	774,349,232	0	120,321,002	0	-654,028,229
Export-Import Bank of China	EXIC	2008025	0	21,266,922	21,266,922	0	3,304,526	0	-17,962,396
Export-Import Bank of China	EXIC	2012026		83,313,044	83,313,044	0	12,945,463	0	-70,367,581
Export-Import Bank of China	EXIC	2007032	621,652,712	68	621,652,780	0	31,500,677	618,092,038	27,939,935
Export-Import Bank of China	EXIC	2010021	991,944,587	0	991,944,588	0	99,960,406	933,519,949	41,535,767
Export-Import Bank of China	EXIC	2011027	585,184,200	0	585,184,200	0	49,141,900	560,915,850	24,873,550
Export-Import Bank of China	EXIC	2012013	146,647,161	0	146,647,161	0	12,314,960	140,565,512	6,233,312
Export-Import Bank of China	EXIC	2012031	415,681,038	-225	415,680,812	0	33,511,245	399,890,868	17,721,301
Export-Import Bank of China	EXIC	2012032	269,923,186	89	269,923,275	0	8,178,946	273,954,388	12,210,058
Export-Import Bank of China	EXIC	2013012	637,210,031	176	637,210,207	0	47,565,225	616,953,808	27,308,827
Export-Import Bank of China	EXIC	2018006	275,767,031	0	275,767,031	179,545,428	0	481,925,095	26,612,636
Export-Import Bank of China	EXIC	2019014	570,477,118	0	570,477,118	351,439,531	0	956,080,681	34,164,032
Export-Import Bank of China	EXIC	2020015	0	0	0	423,813,476	0	375,664,911	-48,148,565
Export-Import Bank of India	EXIM	2005010	46,017,171	3,509	46,020,680	0	5,744,195	42,129,398	1,852,913
Export-Import Bank of India	EXIM	2005012	41,001,898	-5,156,465	35,845,433	0	5,168,149	32,090,461	1,413,178
Export-Import Bank of India	EXIM	2005025	46,026,350	-3,489	46,022,861	0	5,744,195	42,131,679	1,853,013
Export-Import Bank of India	EXIM	2008049	92,474,431	-3,789,968	88,684,464	5,580,597	9,354,355	88,798,848	3,888,142
Export-Import Bank of India	EXIM	2010032	92,802,237	-11,432,110	81,370,127	0	8,127,063	76,679,631	3,436,567
Export-Import Bank of India	EXIM	2012040	0	6,477,371	6,477,371	0	6,626,516	0	149,145
Export-Import Bank of India	EXIM	2016008	1,611,127,875	259,320,152	1,870,448,027	238,218,401	0	2,202,300,796	93,634,367
Export-Import Bank of India	EXIM	2016009	0	0	0	0	0	0	0
Export-Import Bank of India	EXIM	2019006	0	0	0	3,488,903	0	3,612,262	123,359
Export-Import Bank of India	EXIM	2019007	0	1,050,492	1,050,492	1,430,335	0	2,563,085	82,259
Export-Import Bank of US	EXUS	2007034	121,701,512	-13,720,019	107,981,494	0	27,135,508	84,684,657	3,838,672
Export-Import Bank of US	EXUS	2008032	631,309,169	12,140,171	643,449,340	959,357	80,940,089	589,445,243	25,976,636
Export-Import Bank of US	EXUS	2009019	42,009,180	-1,150,090	40,859,090	0	2,828,766	39,763,106	1,732,781
Export-Import Bank of US	EXUS	2013003	403,328,523	134,643,666	537,972,189	0	45,064,661	515,661,782	22,754,255
Government of the Federal Republic of Germany	GFRG	2002041	32,363,861	-725,833	31,638,027	0	0	30,492,583	-1,145,444
Government of the Federal Republic of Germany	GFRG	2003026	60,660,009	-1,347,559	59,312,450	0	0	57,165,062	-2,147,388
Government of the Federal Republic of Germany	GFRG	2004017	71,417,852	-2,230,044	69,187,808	0	0	66,682,886	-2,504,922
Government of the Federal Republic of Germany	GFRG	2004018	11,916,619	108,126	12,024,745	0	0	11,589,393	-435,352
Government of the Federal Republic of Germany	GFRG	2006012	29,585,409	3,620,019	33,205,428	0	0	32,003,237	-1,202,192
Government of the Federal Republic of Germany	GFRG	2006015	60,027,693	-1,171,479	58,856,214	0	0	56,725,344	-2,130,870
Government of the Federal Republic of Germany	GFRG	2006029	23,104,945	-815,464	22,289,481	0	0	21,482,498	-806,983

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
Government of the Federal Republic of Germany	FRG	2007029	62,497,678	-1,157,364	61,340,313	0	0	59,119,507	-2,220,806	
Government of the Federal Republic of Germany	FRG	2008044	21,918,647	19,527,349	41,445,996	0	0	39,945,457	-1,500,539	
Government of the Federal Republic of Germany	FRG	2008045	313,474,971	-192,770,332	120,704,638	0	0	116,334,566	-4,370,072	
Government of the Federal Republic of Germany	FRG	2009024	88,693,633	-1,524,334	87,169,299	0	0	84,013,363	-3,155,936	
Government of the Federal Republic of Germany	FRG	2010004	32,536,054	32,142,268	64,678,322	1,140,844	0	63,472,531	-2,346,634	
Government of the Federal Republic of Germany	FRG	2010028	375,128,619	-13,000,590	362,128,029	0	0	349,017,302	-13,110,727	
Government of the Federal Republic of Germany	FRG	2012043	18,606,750	26,388,359	44,995,109	0	0	43,366,076	-1,629,033	
Government of the Federal Republic of Germany	FRG	2014011	45,871,150	102,327,950	148,199,100	0	0	142,833,600	-5,365,500	
Government of the Federal Republic of Germany	FRG	2015011	46,623,437	-11,922,539	34,700,898	0	0	33,444,563	-1,256,335	
Government of the Federal Republic of Germany	FRG	2015013	122,157,695	706	122,158,401	0	0	117,735,696	-4,422,705	
Government of the Federal Republic of Germany	FRG	2016014	0	0	0	0	0	0	0	
Government of the Federal Republic of Germany	FRG	2016018	26,658,276	63,213,167	89,871,442	22,224,943	0	108,580,352	-3,516,033	
Government of the Federal Republic of Germany	FRG	2016022	871,552	1,885,558	2,757,110	849,067	0	3,489,207	-116,970	
Government of the Federal Republic of Germany	FRG	2016023	0	1,661,046	1,661,046	3,614,934	0	5,156,506	-119,473	
Government of the Federal Republic of Germany	FRG	2018024	45,871,150	45,871,150	91,742,300	0	0	88,420,800	-3,321,500	
Government of the Federal Republic of Germany	FRG	2020051	0	0	0	271,314,667	0	272,064,000	749,333	
Government of the Federal Republic of Germany	FRG	2020040	0	17,412,984	17,412,984	0	0	16,782,552	-630,431	
Government of France	FRNG	2000027	17,636,584	27	17,636,611	0	0	12,748,563	-639,184	
Government of France	FRNG	2000029	2,076,046	857,206	2,933,253	0	0	1,213,769	-1,613,099	
Government of France	FRNG	2001021	0	0	0	0	0	0	0	
Government of France	FRNG	2001022	9,959,569	1,186,329	11,145,899	0	0	1,909,706	8,832,364	
Government of France	FRNG	2001023	0	0	0	0	0	0	0	
Government of France	FRNG	2001024	6,802,872	-307	6,802,566	0	0	6,234,498	-415,632	
Government of France	FRNG	2005002	113,169,318	-247	113,169,071	0	0	7,789,642	101,280,978	
Government of France	FRNG	2005009	49,399,700	0	49,399,700	0	0	3,400,275	44,210,400	
Government of France	FRNG	2006026	169,370,400	0	169,370,400	0	0	10,200,825	153,036,000	
Government of France	FRNG	2006027	132,320,625	0	132,320,625	0	0	8,500,688	119,028,000	
Government of France	FRNG	2006030	106,564,081	-1,975,053	104,589,029	0	0	3,806,505	96,995,325	
Government of France	FRNG	2007014	67,877,879	-104	67,877,775	0	0	4,118,498	61,301,149	
Government of France	FRNG	2008001	70,968,949	33,206,477	104,175,426	0	0	5,711,651	94,691,256	
Government of France	FRNG	2008004	123,376,501	347	123,376,849	0	0	6,794,174	112,114,807	
Government of France	FRNG	2008046	30,874,813	0	30,874,813	0	0	1,700,138	28,056,600	
Government of France	FRNG	2009023	100,563,675	0	100,563,675	0	0	5,129,775	91,821,600	
Government of France	FRNG	2010002	194,141,382	-173	194,141,209	0	0	10,137,204	177,036,222	
Government of France	FRNG	2011025	257,519,838	1,539	257,521,376	0	0	248,197,899	-9,323,477	
Government of France	FRNG	2012029	309,593,891	51	309,593,943	0	0	272,225,195	-13,446,632	

9. EXTERNAL DEBT									
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE
Government of France	FRNG	2016007	32,216,367	-264	32,216,104	5,425,444	0	36,426,812	-1,214,736
Government of the People's Republic of C	GPRC	1998012	12,355,904	-12,355,904	0	0	0	0	0
Government of the People's Republic of C	GPRC	2006010	85,802,211	-19,800,506	66,001,705	0	0	70,606,824	4,605,119
Government of the People's Republic of C	GPRC	2007002	88,306,140	-12,615,181	75,690,959	0	0	80,972,124	5,281,165
Government of the People's Republic of C	GPRC	2008023	926,826,245	-95,397,253	831,428,992	0	0	889,440,060	58,011,068
Government of the People's Republic of C	GPRC	2008025	26,096,693	-3,262,118	22,834,575	0	0	24,427,805	1,593,231
Government of the People's Republic of C	GPRC	2012026	166,129,480	-12,779,226	153,350,254	0	0	164,049,920	10,699,665
Government of the Republic of Korea	GRK	1991010	38,591,982	-1	38,591,981	0	196,671	36,911,003	-1,484,307
Government of the Republic of Korea	GRK	1996001	39,772,115	242,725	40,014,840	0	203,922	38,271,886	-1,539,032
Government of the Republic of Korea	GRK	2003007	152,776,406	0	152,776,406	0	16,950,045	129,950,345	-5,876,016
Government of the Republic of Korea	GRK	2012027	306,527,154	12,841,199	319,368,353	0	0	307,084,955	-12,283,398
Government of the Republic of Korea	GRK	2015006	375,836,847	387,167,360	763,004,207	0	0	372,603,857	-390,400,350
Government of the Republic of Korea	GRK	2018025	3,530,199	-7,769,822,344	-7,766,292,145	3,598,087	0	20,738,168	7,783,432,226
Government of the Republic of Korea	GRK	2020043	0	0	0	172,013,828	0	179,972,820	7,958,992
Government of India	INDG	2012040	174,889,201	-12,954,927	161,934,274	0	0	169,329,435	7,395,161
Internationale Nederlanden Bank	ING	2008008	15,061,537	-7,530,762	7,530,775	0	7,433,881	0	-96,895
Internationale Nederlanden Bank	ING	2018005	58,303,333	36,179,303	94,482,636	0	6,501,625	84,474,782	-3,506,229
Internationale Nederlanden Bank	ING	2018015	119,791,051	141,142	119,932,193	43,104,988	10,247,775	148,233,434	-4,555,972
Internationale Nederlanden Bank	ING	2019009	457,910,033	57,815,179	515,725,212	261,465,104	18,258,854	737,910,589	-21,020,873
Government of Italy	ITG	2004001	70,273,190	99	70,273,289	0	0	67,729,068	-2,544,221
Government of Italy	ITG	2008050	70,571,000	0	70,571,000	0	0	68,016,000	-2,555,000
KBC Bank N.V	KBCB	2006018	11,660,051	-1,457,640	10,202,411	0	2,813,552	7,023,594	-365,265
KBC Bank N.V	KBCB	2007009	0	0	0	0	0	0	0
KBC Bank N.V	KBCB	2008022	2,082,601	1,214,460	3,297,061	0	3,200,444	0	-96,616
KBC Bank N.V	KBCB	2008043	0	0	0	0	0	0	0
KBC Bank N.V	KBCB	2010012	11,264,296	3,139,738	14,404,035	0	7,107,822	6,941,271	-354,942
KBC Bank N.V	KBCB	2011003	9,398,846	305	9,399,152	0	3,027,433	6,039,239	-332,480
KBC Bank N.V	KBCB	2011004	0	0	0	0	0	0	0
KBC Bank N.V	KBCB	2011006	23,885,850	-611,291	23,274,559	0	7,571,243	14,954,607	-748,709
KBC Bank N.V	KBCB	2011011	26,475,708	-3,309,293	23,166,415	0	6,514,632	15,948,345	-703,438
KBC Bank N.V	KBCB	2012012	35,460,533	-68	35,460,465	0	8,539,637	25,632,471	-1,288,357
KBC Bank N.V	KBCB	2012037	28,560,974	-4,224,873	24,336,101	0	9,408,216	14,073,012	-854,872
KBC Bank N.V	KBCB	2012042	903,661,655	417,074,610	1,320,736,265	0	0	1,272,919,440	-47,816,825
KBC Bank N.V	KBCB	2015021	5,367,461	198	5,367,658	0	799,974	4,377,428	-190,256
KBC Bank N.V	KBCB	2015023	1,129,136,000	-179,826,544	949,309,456	0	0	914,940,017	-34,369,439

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
Kuwait Fund for Arab Economic Developm	KFED	2000032	1,767,331	0	1,767,331	0	1,778,438	0	11,107	
Kuwait Fund for Arab Economic Developm	KFED	2001115-1	66,278,509	12,137,970	78,416,479	0	12,127,185	69,260,922	2,971,627	
Kuwait Fund for Arab Economic Developm	KFED	2001115-2	116,166,739	-12,127,070	104,039,669	0	0	108,331,185	4,291,517	
Kuwait Fund for Arab Economic Developm	KFED	2003006	20,185,392	-844	20,184,548	0	4,293,099	16,609,785	718,336	
Kuwait Fund for Arab Economic Developm	KFED	2013005	0	0	0	0	0	0	0	
Kuwait Fund for Arab Economic Developm	KFED	2016017	0	4,007,548	4,007,548	23,307,426	0	27,987,507	672,533	
Kuwait Fund for Arab Economic Developm	KFED	2019015	0	-1	-1	1,426,024	0	1,454,493	28,470	
Belfius Bank NV/SA	BBNV	2010031	4,707,639	0	4,707,639	0	4,571,421	0	-136,217	
Belfius Bank NV/SA	BBNV	2020019	0	0	0	48,978,720	0	48,971,520	-7,200	
Nordbanken Internationale	NORB	2012030	64,977,456	20,911,410	85,888,866	0	19,321,561	63,511,968	-3,055,336	
Nordbanken Internationale	NORB	2016016	38,189,242	1,007,346	39,196,588	0	5,235,351	32,612,667	-1,348,570	
Government of Saudi Arabia	SARG	1985023	0	5,079,624	5,079,624	0	0	5,276,516	196,892	
Government of Saudi Arabia	SARG	1985024	240,092	2,359,444	2,599,535	0	0	2,700,297	100,761	
Government of Saudi Arabia	SARG	1986018	0	11,621,877	11,621,877	0	0	12,072,355	450,478	
Government of Saudi Arabia	SARG	1987013	10,022,906	-35,307	9,987,600	0	573,488	9,779,794	365,681	
Government of Saudi Arabia	SARG	1987026	0	3,580,118	3,580,118	0	0	3,718,888	138,770	
Government of Saudi Arabia	SARG	1993017	2,505,755	5,659,642	8,165,397	0	1,755,338	6,697,085	287,026	
Government of Saudi Arabia	SARG	2002037	18,831,456	-18,831,456	0	0	0	0	0	
Government of Saudi Arabia	SARG	2002038	3,089,881	-3,089,881	0	0	0	0	0	
Government of Saudi Arabia	SARG	2002039	13,594,192	-13,594,192	0	0	0	0	0	
Government of Saudi Arabia	SARG	2002040	1,181,519	-1,181,519	0	0	0	0	0	
Government of Saudi Arabia	SARG	2004015	17,938,139	27,491	17,965,630	0	8,033,998	10,367,778	436,146	
Government of Saudi Arabia	SARG	2008033	32,182,807	16,772,450	48,955,258	0	5,161,388	45,498,385	1,704,515	
Government of Saudi Arabia	SARG	2012025	0	0	0	0	0	0	0	
Government of Saudi Arabia	SARG	2019013	0	0	0	24,183,535	0	25,069,553	886,018	
Standard Chartered Bank	SCB	2016013	39,783,920	0	39,783,920	0	16,155,443	24,960,455	1,331,979	
Standard Chartered Bank	SCB	2020036	129,917,767	0	129,917,767	40,133,689	11,086,853	154,043,579	-4,921,025	
Standard Chartered Bank	SCB	2020024	0	0	0	155,754,803	2,438,945	151,449,907	-1,865,951	
Standard Chartered Bank	SCB	2020048	0	0	0	92,733,193	0	95,115,826	2,382,633	
Government of Spain	SPAG	2004013	0	0	0	0	0	0	0	
Government of Spain	SPAG	2004014	0	0	0	0	0	0	0	
Government of Spain	SPAG	2007021	23,523,666	1	23,523,667	0	3,832,000	18,893,334	-798,333	
Government of Spain	SPAG	2007023	16,463,001	-791	16,462,210	0	2,683,819	13,219,735	-558,656	
Government of Spain	SPAG	2008012	6,246,626	185	6,246,811	0	775,486	5,268,237	-203,088	
Government of Spain	SPAG	2008013	15,682,444	0	15,682,445	0	1,947,278	13,225,334	-509,833	
Government of Spain	SPAG	2008020	17,642,907	-156	17,642,750	0	1,922,111	15,114,667	-605,972	

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
Government of Spain	SPAG	2011030	30,705,384	351	30,705,735	0	2,020,711	27,621,108	-1,063,917	
Calyon Bank	CCAB	2008038	44,100,967	-3,630,884	40,470,083		21,080,926	17,752,724	-1,636,433	
Societe Generale	SOGE	2009002	0	0	0	0	0	0	0	
Societe Generale	SOGE	2009013	232,540,260	46,037,038	278,577,298	0	94,281,015	194,199,517	9,903,233	
Societe Generale	SOGE	2010010	0	0	0	0	0	0	0	
Societe Generale	SOGE	2011010	183,213,874	0	183,213,874	0	33,676,543	156,747,948	7,210,616	
Societe Generale	SOGE	2012034	118,345,047	118,406,436	236,751,484	0	0	228,179,973	-8,571,510	
Societe Generale	SOGE	2012035	95,516,346	143,257,790	238,774,137	0	0	230,129,397	-8,644,740	
Societe Generale	SOGE	2015007	104,381,625	453	104,382,078	0	52,525,358	54,574,482	2,717,762	
Societe Generale	SOGE	2016003	251,655,979	-72,638,209	179,017,769	28,716,759	0	217,102,161	9,367,633	
Bank Hapoalim	BHI	2008009	0	0	0	0	0	0	0	
Bank Hapoalim	BHI	2008010	0	0	0	0	0	0	0	
Bank Hapoalim	BHI	2010001	172,686,705	-1	172,686,704	0	6,185,658	174,123,872	7,622,825	
Bank Hapoalim	BHI	2011013	400,526,242	0	400,526,242	0	80,384,502	335,053,874	14,912,134	
Bank Hapoalim	BHI	2012001	227,401,734	0	227,401,734	0	35,295,211	201,070,295	8,963,772	
Bank Hapoalim	BHI	2019001	116,042,170	97,767,758	213,809,928	100,118,259	10,060,150	295,486,105	-8,381,931	
DANSKE BANK	DNSK	2018008	404,685,430	0	404,685,430	0	35,240,719	354,913,003	-14,531,708	
RABO BANK	RABO	2020011	207,555,283	0	207,555,284	108,340,327	0	308,663,093	-7,232,517	
Raffaisen Zentral bank Osterreich	RZB	2010008	24,890,765	-3,111,309	21,779,456	0	2,999,146	17,992,232	-788,077	
Raffaisen Zentral bank Osterreich	RZB	2012006	52,581,041	-5,007,718	47,573,323	0	2,487,219	43,437,738	-1,648,365	
Raffaisen Zentral bank Osterreich	RZB	2012039	53,485,389	2,971,410	56,456,800	0	5,689,432	48,685,137	-2,082,232	
Raffaisen Zentral bank Osterreich	RZB	2015016	105,724,179	0	105,724,179	0	6,794,097	95,103,372	-3,826,711	
Raffaisen Zentral bank Osterreich	RZB	2016002	381,239,922	197,598,800	578,838,722	0	70,612,486	487,583,770	-20,642,466	
Raffaisen Zentral bank Osterreich	RZB	2018007	56,071,542	1,224,759	57,296,301	1,887,279	0	57,133,440	-2,050,140	
Raffaisen Zentral bank Osterreich	RZB	2020014	16,231,330	0	16,231,330	21,522,925	0	36,893,696	-860,559	
Raffaisen Zentral bank Osterreich	RZB	2020032	0	0	0	71,058,771	0	70,511,846	-546,925	
BANCO SANTANDER , S.A	BANS	2017006	399,013,338	-28,686,009	370,327,328	30,977,194	27,716,950	359,416,735	-14,170,837	
TOTAL BILATERAL CREDITORS			50,818,300,683	-5,563,075,500	45,255,225,183	3,487,677,468	3,147,748,349	53,016,495,658	7,421,341,356	
COMMERCIAL CREDITORS										
Barclays bank Plc	BBP	2012020	336,307,386	-37,369,665	298,937,721	0	76,617,020	234,436,555	12,115,854	
Israel Discount Bank Limited	IDBL	2020013	0	0	0	20,998,259	0	20,810,398	-187,861	
Israel Discount Bank Limited	IDBL	2021001	0	0	0	175,333,704	0	180,692,892	5,359,188	
Ceska Sporteina, AS	CESKA A.S	2020033	0	0	0	126,979,528	1,424,265	125,766,046	210,783	
INTESA SANPOALO	INTS	2020023	0	463,594	463,594	218,391,680	2,639,357	215,324,014	-891,903	

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
Cooperative Rabo Bank U.A	CRAB	2020052	0	0	0	62,060,515	0	61,993,068	-67,447	
INVESTIC BANK LIMITED	IBL	2021017	0	0	0	518,593,955	0	514,592,052	-4,001,903	
J.P MORGAN	JPMC	2020008	0	0	0	243,848,731	18,077,813	235,721,801	9,950,882	
Banco De Brazil	BADB	2011029	26,600,774	-4,301,776	22,298,998	0	8,806,118	14,222,573	729,693	
Banco De Brazil	BADB	2013008	196,700,408	164	196,700,571	0	16,625,571	188,543,143	8,468,143	
CESKOSLOVENSKA OBEHODNI BANKA, A.S	CSOB A.S	2019010 T1	40,225,470	0	40,225,470	138,990,723	9,772,864	166,652,296	-2,791,032	
DEUTSCHE BANK, FRANKFURT	DBF	2019008	161,648,616	0	161,648,616	116,979,491	37,651,900	234,275,797	-6,700,411	
DEUTSCHE BANK, FRANKFURT	DBF	2019011	220,631,878	-33,344,799	187,287,080	105,971,218	0	284,408,367	-8,849,930	
DEUTSCHE BANK, FRANKFURT	DBF	2019012	479,478,273	-57,338,938	422,139,335	0	0	406,855,919	-15,283,417	
DEUTSCHE BANK, FRANKFURT	DBF	2020020	0	0	0	1,004,618,363	0	1,003,275,000	-1,343,362	
DEUTSCHE BANK, FRANKFURT	DBF	2021006	0	0	0	393,083,681	0	395,753,512	2,669,831	
DEUTSCHE BANK, FRANKFURT	DBF	2021010	0	0	0	383,388,021	0	381,933,646	-1,454,376	
DEUTSCHE BANK, FRANKFURT	DBF	2021008	0	0	0	697,128,476	0	714,859,117	17,730,642	
Banco Nacional de Desenvolvimento Ec	BND	2013009	652,415,593	-25,092,888	627,322,705	0	50,540,969	603,493,387	26,711,650	
Banco Nacional de Desenvolvimento Ec	BND	2011029	0	0	0	0	0	0	0	
Citi Group bank	CITI	2012007	368,223,760	34	368,223,794	0	56,148,908	327,162,431	15,087,545	
Citi Group bank	CITI	2013007	1,451,469,031	-598,020,301	853,448,730	0	0	892,423,746	38,975,017	
Citi Group bank	CITI	2016005	0	0	0	0	0	0	0	
Citi Group bank	CITI	2018009	11,474,200,000	0	11,474,200,000	0	0	11,998,200,000	524,000,000	
Citi Group bank	CITI	2007034	0	0	0	0	0	0	0	
Citi Group bank	CITI	2019004	17,211,300,000	0	17,211,300,000	0	0	17,997,300,000	786,000,000	
Citi Group bank	CITI	2008040	0	36,881,357	36,881,357	0	36,857,571	0	-23,786	
Citi Group bank	CITI	2020005	17,211,300,000	0	17,211,300,000	0	0	17,997,300,000	786,000,000	
Citi Group bank	CITI	2021004	0	0	0	17,340,812,500	0	18,147,277,500	806,465,000	
Poly Chanda Overseas Engineering co. Ltd	PCOE	2019005	450,772,143	40,979,285	491,751,428	0	83,712,857	428,507,143	20,468,571	
Poly Technologies Inc.	PTIC	2010027	0	0	0	0	0	0	0	
Euroget de Invest S.A	EDI	2008037	833,518,671	212,547,255	1,046,065,926	0	141,103,907	948,573,400	43,611,381	
Euroget de Invest S.A	EDI	2008040	442,576,286	-23,235,255	419,341,031	0	38,026,286	399,925,716	18,610,971	
China Development Bank	CDB	2011020	0	0	0	0	0	0	0	
China Development Bank	CDB	2011028	1,505,362,008	-433,589,191	1,071,772,818	404,941,348	409,521,432	1,107,571,541	40,378,808	
Industrial Commercial Bank of China	ICBC	2012003	409,619,187	-29,249,457	380,369,730	0	59,753,640	336,549,510	15,933,420	
Industrial Commercial Bank of China	ICBC	2016011	235,660,759	223,999,460	459,660,219	0	46,553,707	432,586,648	19,480,136	
Industrial Commercial Bank of China	ICBC	2016012	79,879,938	224,758,010	304,637,948	118,720,247	0	442,858,818	19,500,623	
Credit Suisse International	CSI	2013001	0	0	0	0	0	0	0	
Export Credit Bank of Turkey	ECBT	2012014	472,937,334	32,501,728	505,439,062	0	65,992,735	460,549,132	21,102,806	

9. EXTERNAL DEBT										
CREDITOR	CRED	L'KEY	BALANCE 01/01/2020	ADJUST	RESTATED 01/01/2021	DISBURSEMENT	PAYMENT	ACTUAL	EXCHANGE DIFFERENCE	
HSBC Bank Plc	HSBC	2012036	170,916,952	14,871	170,931,824	0	35,035,472	142,014,803	6,118,452	
HSBC Bank Plc	HSBC	2013004	0	0	0	0	0	0	0	
HSBC Bank Plc	HSBC	2015002	276,914,714	1	276,914,715	0	64,692,911	223,131,108	10,909,304	
HSBC Bank Plc	HSBC	2018004	186,161,957	-4	186,161,952	0	38,078,443	155,705,602	7,622,092	
HSBC Bank Plc	HSBC	2020018	69,876,579	0	69,876,579	31,896,536	3,415,900	95,125,046	-3,232,168	
HSBC Bank Plc	HSBC	2020025	0	0	0	262,411,102	15,847,056	246,723,139	159,093	
Unicredit Bank A.G Munic	UNCM	2013010	0	0	0	0	0	0	0	
Unicredit bank of Austria	UNCR	2013006	25,557,339	0	25,557,339	0	12,390,625	12,316,022	-850,692	
Unicredit bank of Austria	UNCR	2016010	95,270,850	0	95,270,850	0	0	91,821,600	-3,449,250	
Unicredit bank of Austria	UNCR	2018003	37,689,374	-20,341,424	17,347,950	19,065,569	0	35,816,484	-597,035	
Unicredit bank of Austria	UNCR	2018002	36,994,012	147,427	37,141,439	9,218,372	0	44,893,474	-1,466,336	
	UNCR	2020039	0	11,686,558	11,686,558	0	0	11,263,450	-423,108	
VTB Capital Plc London	VTB CAPITAL	2014007	0	0	0	0	0	0	0	
CAL BANK	CALB	2016024	162,557,911	-70,469,969	92,087,942	0	0	96,293,384	4,205,442	
TOTAL COMMERCIAL CREDITORS			55,322,767,204	-548,373,926	54,774,393,278	22,393,432,017	1,329,287,325	79,055,499,278	3,216,961,308	
GRAND TOTAL			141,796,830,551	-7,550,457,796	134,246,372,755	29,015,873,485	5,263,145,684	170,009,787,703	12,010,687,147	

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	Oppong Mansi Integrated Iron & Steel	289	0.00	289
10	Ghana Industrial Holding Corporation	829	0.00	829
11	State Hotels Corporation	370	0.00	370
12	Rural Banks	9,100	0.00	9,100
13	Ghana National Trading Corporation	984	0.00	984
14	Bakeley Steel Ltd	9	0.00	9
15	Kumasi Brewery	167	0.00	167
16	Home Finance Co	3,333	0.00	3,333
17	Ghana International Airways	4,578,534	0.00	4,578,534
18	Bonsa Tyre Company	364,360	0.00	364,360
19	Ghana Tobacco Co	60	0.00	60
20	Ghana Bottling Co	99	0.00	99
21	West Africa Mills	2	0.00	2
22	Crystals Oil Mills	5	0.00	5
23	Neoplan Ghana Ltd	11	0.00	11
24	Ghana Cargo Handling	30	0.00	30
	TOTAL	5,124,162.94	0.00	5,124,162.94

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
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 - Phamaceutical	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
	TOTAL	1,300,259.15	0.00	1,300,259.15
	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
6	Prefab Concrete Products	6,068	0.00	6,068
7	Ejura Farms Ltd	11	0.00	11

10 PROVISION FOR DOUBTFUL DEBTS				
		PREVIOUS	CURRENT	TOTAL
A. LOANS		GH¢	GH¢	GH¢
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
	TOTAL	2,030,227.93	0.00	2,030,227.93
	MISCELLANEOUS			
1	State Gold Mining Corporation	27,655,762	0	27,655,762
		27,655,761.83	0.00	27,655,761.83
	GRAND TOTAL	30,986,248.90	0.00	30,986,248.90

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CLASSIFICATION OF NON-TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2021

	INTERNALLY GEN. FUND GH¢
MDAs	
Audit Service	
Finance and Administration	11,088,070
Total	11,088,070
Central GoG	
Dividend	474,841,608
Petroleum Royalties	1,082,188,492
Petroleum Participating Interest	2,279,690,061
Surface Rentals	6,092,851
Interest and Investment Income on Petroleum	124,384
Total	3,842,937,396
Energy Fund	
Statutory Fund	49,219,337
Total	49,219,337
Ghana Revenue Authority	
Support Services Division	45,868,297
Total	45,868,297
Judicial Service	
Judicial Service	24,810,097
Total	24,810,097
Legal Aid Commission	
Central Administration	40,184
Total	40,184
Min of Employment & Labour Relation	
Dept. of Co-operatives	378,405
Dept. of Factories Inspectorate	2,024,623
Labour Department	548,436
Management Development & Productivity Institute (M	2,945,974
National Pension & Regulatory Authority	86,184,705
National Vocational Training Institute (NVTI)	22,650,574
Opportunity Industrialisation center	804,285
Total	115,537,003
Ministry of Communications	
Data Protection Commission	2,200,836
Ghana Meteorological Agency	1,020,329
National Information Technology Agency	13,428,656
Postal & Courier Services Regulatory Commission	928,356
Total	17,578,177
Ministry of Defence	
Ghana Armed Forces	13,132,923
Total	13,132,923
Ministry of Education	
Centre for National Distance Learning and Open Schooling (CENDLOS)	710
Council for Technical & Vocational Education & Training	6,609,086
Ghana Book Development Council	712,454
Ghana Education Service (GES)	89,432,024
Ghana Library Board	418,426
National Council for Curriculum and Assessment	992,044
National Inspectorate Board	7,096,253
National Service Secretariat	12,767,191

CLASSIFICATION OF NON-TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2021

	INTERNALLY GEN. FUND GH¢
MDAs	
Tertiary	1,416,363,387
Total	1,534,391,574
Ministry of Environment Science, Technology and Innovation	
Council for Scientific and Industrial Research (C.	14,643,826
Environmental Protection Agency	119,715,887
Ghana Atomic Energy Commission (G.A.E.C)	10,668,701
Nuclear Regulatory Authority	4,504,338
Total	149,532,753
Ministry of Finance	
Controller and Acct. General's Dept.	49,415,545
Institute of Accountancy Training	35,078
Other Government Obligation-General Government Services	871,620
Public Procurement Authority	4,040,173
Securities and Exchange Commission	34,178,895
Total	88,541,310
Ministry of Fisheries and Aquaculture Development	
Fisheries Commission	803
General Administration and Operations	34,149,653
Regional Operations Upper West	610
Total	34,151,066
Ministry of Food and Agriculture	
Veterinary Services Dept. (Central Administration)	1,001,842
Total	1,001,842
Ministry of Foreign Affairs and Reg Integration	
Foreign Affairs HQ	55,590,123
Total	55,590,123
Ministry of Gender, Children and Social Protection	
Headquarters	5,605
Total	5,605
Ministry of Health	
Allied Health Professions Council	4,706,322
College of Nurses and Midwives	8,099,264
College of Pharmacist	644,590
District Health Administration	77,802,925
District Hospital	364,949,061
Food and Drugs Authority	132,494,781
Ghana College of Physicians and Surgeons	3,252,653
Ghana Health Service	362,386,409
Ghana Institute of Clinical Genetics	471,684
Health Facility Regulatory Agency	4,026,970
Health Headquarters	4,853,134
Medical and Dental Council	15,260,709
National Ambulance Service	13,593,849
Nurses and Midwives Council	26,096,867
Pharmacy Council	15,570,276
Psychiatry Hospitals (Tertiary Health Services)	10,408,911
Sub District CHIPS	3,437,064
Sub District Clinics	186,360
Sub District Health Centres	31,906,700

CLASSIFICATION OF NON-TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2021

	INTERNALLY GEN. FUND GH¢
MDAs	
Sub District Polyclinics	42,020,839
Teaching Hospitals	345,023,745
Traditional Medicine Practice Council	1,398,075
Training Institutions	264,027,760
Total	1,732,618,948
Ministry of Interior	
Gaming Board	67,547,165
Ghana Immigration Service	120,308,301
Ghana National Fire Service	3,432,250
Ghana Police Service	14,097,661
Ghana Prisons Service	213,640
Interior Headquarters	18,761,882
Nacortic Control Board	368,740
National Disaster Management Organization	276,390
Total	225,006,028
Ministry of Lands and Natural Resources	
Forestry Commission	244,498,823
Ghana School of Survey and Mapping	571,880
Headquarters	188
Lands Commission	143,900,893
Minerals Commission	282,389,298
O.A.S.L	10,642,769
Total	682,003,851
Ministry of Local Govt and Rural Development	
Births and Death	9,866,133
Gen. Admin	1,994,944
Total	11,861,077
Ministry Of Railways Development	
Ghana Railway Development Authority	818,940
Total	818,940
Ministry of Roads and Highways	
Ghana Highway Authority	4,191,517
Headquarters	60,000
Total	4,251,517
Ministry Of Sanitation and Water Resources	
Community Water and Sanitation Department	11,258,610
Water Resources Commission	2,696,190
Total	13,954,800
Ministry of Tourism, Culture and Creative Arts	
Bureau of Ghana Language	79,314
Ghana Tourist Board	5,497,389
Subvented Agencies	1,092,508
Total	6,669,211

CLASSIFICATION OF NON-TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2021

	INTERNALLY GEN. FUND GH¢
MDAs	
Ministry of Trade and Industry	
CEDECOM	184,816
Ghana Export Promotion Authority	633,491
Ghana Freezone Board	47,817,966
Ghana Standards Board	60,381,101
GRATIS	402,028
NBSSI	641,143
Nurses and Midwives Council	18,078
Total	110,078,622
Ministry of Transport	
Driver and Vehicle Licensing Authority	260,473,976
Ghana Shippers Council	84,209,983
National Road Safety Commission	13,615,263
Total	358,299,223
Ministry of Water Resources, Works and Housing	
Architect Registration Council	502,530
Gen. Admin (GA)	4,200,246
Public Works Department	270,552
Total	4,973,328
Ministry of Youth and Sports	
Headquarters	637,942
National Sports Authority	1,476,811
Total	2,114,753
National Commission for Civic Education	
Gen. Admin HQ	1,320
Total	1,320
National Health Insurance Authority	
ADMINISTRATION	144,767,614
FINANCE	41,488,771
Human Resource	789,137
Total	187,045,522
Office of Government Machinery	
Ghana Investment Promotion Centre (GIPC)	23,102,486
Office of the President	18,700
Total	23,121,186
Office of the Attorney General and Ministry of Justice	
CopyRight Office	295,150
Council for Law Reporting	629,512
General Legal Council	37,424,280
Registrar General's Dep't	111,589,901
Total	149,938,842
Office of the Head of Civil Service	
Carreer, Management Directorate	47,492
Civil Service Training Centre	1,530,358
Government Secretariat School	1,045,725
Institute of Technical Supervision	303,390
Total	2,926,965
Grand Total	9,499,109,890

CLASSIFICATION OF NON-TAX REVENUE FOR GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2021

MMDA	INTERNALLY GEN. FUND GH¢
Ablekuma Central Municipal Assembly_AbCMA	3,601,575
Ablekuma North Municipal Assembly	3,892,563
Ablekuma West Municipal Assembly	2,728,768
Abuakwa North Municipal Assembly	1,023,645
Abuakwa South Municipal Assembly	1,611,080
Abura /Asebu/Kwamankese District Assembly	371,528
Accra Metropolitan Assembly	14,883,488
Achiase District Assembly_AcDA	373,637
Ada East District Assembly	1,018,582
Ada West District Assembly	1,456,548
Adaklu District Assembly	396,808
Adansi Asokwa District Assembly	272,174
Adansi North District Assembly	491,699
Adansi South District Assembly	639,119
Adenta Municipal Assembly	12,999,695
Afadzato South District Assembly	215,593
Afigya Kwabre North District Assembly	382,607
Afigya Kwabre South District Assembly	3,819,755
Agona East District Assembly	659,542
Agona West Municipal Assembly	1,809,394
Agortime Ziope District Assembly	260,324
Ahafo Ano North Municipal Assembly	569,372
Ahafo Ano South East Municipal Assembly	435,249
Ahafo Ano South West District Assembly	736,097
Ahanta West Municipal Assembly	2,725,912
Ajumako/Enyan/Esiam District Assembly	584,831
Akatsi North District Assembly	109,971
Akatsi South District Assembly	624,254
Akrofuom District Assembly	726,246
Akuapem South District Assembly	1,550,998
Akuapim North Municipal Assembly	1,463,859
Akyemansa District Assembly	510,374
Amansie Central District Assembly	1,695,871
Amansie South District Assembly	2,459,692
Amansie West District Assembly	2,448,071
Amenfi Central District Assembly	491,416
Anloga District Assembly_AnDA	478,972
Aowin Municipal Assembly	703,844
Asante Akim Central Municipal Assembly	1,058,490
Asante Akim North District Assembly	699,615
Asante Akim South Municipal Assembly	850,101
Asene-Manso-Akroso District Assembly	362,213
Ashaiman Municipal Assembly	4,005,824
Asikuma-Odoben-Brakwa-Breman District Assembly	513,837

CLASSIFICATION OF NON-TAX REVENUE FOR GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2021

	INTERNALLY GEN. FUND GH¢
MMDA	
Asokore Mampong Municipal Assembly	857,223
Asokwa Municipal Assembly	2,996,803
Assin Fosu Municipal Assembly	659,966
Assin North District Assembly	214,730
Assin South District Assembly	187,603
Asunafo North Municipal Assembly	1,597,023
Asunafo South District Assembly	477,138
Asuogyaman District Assembly	866,062
Asutifi North District Assembly	8,272,873
Asutifi South District Assembly	973,832
Atebubu Amantin Municipal Assembly	2,306,889
Atiwa East District Assembly	764,994
Atiwa West District Assembly	1,046,607
Atwima Kwanwoma District Assembly	1,706,114
Atwima Mponua District Assembly	972,625
Atwima Nwabiagya Municipal Assembly	1,280,119
Atwima Nwabiagya North District Assembly	576,297
Awutu Senya District Assembly	984,796
Awutu Senya East Municipal Assembly	4,409,538
Ayawaso Central Municipal Assembly_ACMA	2,864,793
Ayawaso East Municipal Assembly	1,777,442
Ayawaso North Municipal Assembly	851,837
Ayawaso West Municipal Assembly	10,147,994
Ayensuano District Assembly	532,862
Banda District Assembly	187,875
Bawku Municipal Assembly	980,983
Bawku West District Assembly	501,828
Bekwai Municipal Assembly	1,529,331
Berekum East Municipal Assembly	1,550,736
Berekum West District Assembly	177,825
Bia East District Assembly	381,298
Bia West District Assembly	477,080
Biakoye District Assembly	191,778
Bibiani/Anhwiaso/Bekwai Municipal Assembly	2,174,715
Binduri District Assembly	89,329
Birim North District Assembly	5,785,985
Birim South District Assembly	341,753
Birim Central Municipal Assembly	1,662,810
Bodi District Assembly	251,970
Bole District Assembly	858,005
Bolgatanga East District Assembly	105,335
Bolgatanga Municipal Assembly	1,248,165
Bongo District Assembly	228,040
Bosome Freho District Assembly	234,482

CLASSIFICATION OF NON-TAX REVENUE FOR GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2021

MMDA	INTERNALLY GEN. FUND GH¢
Bosomtwe District Assembly	1,179,562
Builsa North District Assembly	108,352
Builsa South District Assembly	78,409
Bunkpurugu Nakpanduri District Assembly	151,496
Cape Coast Metropolitan Assembly	7,179,672
Central Gonja District Assembly	904,917
Central Tongu District Assembly	215,392
Chereponi District Assembly	77,859
Dafiama Bussie Issa District Assembly	277,421
Denkyembour District Assembly	930,502
Dormaa Central Municipal	1,031,399
Dormaa East District Assembly	470,630
Dormaa West District Assembly	399,442
East Gonja Municipal Assembly	196,079
East Mamprusi Municipal Assembly	197,317
Effia Kwesimintsim Municipal Assembly	3,079,217
Effutu Municipal Assembly	1,396,212
Ejisu Municipal Assembly	1,784,662
Ejura Sekyredumasi Municipal Assembly	1,081,771
Ekumfi District Assembly	122,847
Ellembele District Assembly	3,413,321
Fanteakwa North District Assembly	756,416
Fanteakwa South District Assembly	867,361
Ga Central Municipal Assembly	2,672,576
Ga East Municipal Assembly	7,804,121
Ga North Municipal Assembly	4,571,868
Ga South Municipal Assembly	3,653,803
Ga West Municipal Assembly	9,938,652
Garu District Assembly	178,276
Gomoa Central District Assembly	523,344
Gomoa East District Assembly	1,750,668
Gomoa West District Assembly	659,440
Gushiegu Municipal Assembly	308,405
Ho Municipal Assembly	2,635,267
Ho West District Assembly	2,691,812
Hohoe Municipal Assembly	1,244,701
Jaman North District Assembly	1,185,914
Jaman South Municipal Assembly	730,866
Jasikan District Assembly	257,086
Jirapa Municipal Assembly	183,248
Jomoro Municipal Assembly	1,013,423
Juaben Municipal Assembly	523,426
Juaboso District Assembly	693,416
Kajebi District Assembly	225,365

CLASSIFICATION OF NON-TAX REVENUE FOR GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2021

MMDA	INTERNALLY GEN. FUND GH¢
Karaga District Assembly	121,336
Kassena Nankana East Municipal Assembly	401,641
Kassena Nankana West District Assembly	570,346
Keta Municipal Assembly	348,327
Ketu North Municipal Assembly	617,718
Ketu South Municipal Assembly	1,663,614
Kintampo North Municipal Assembly	1,024,669
Kintampo South District Assembly	270,848
Komenda-Edina-Eguafo-Abirim Municipal Assembly	1,261,363
Korle Klotey Municipal Assembly_KoKMA	9,560,255
Kpandai District Assembly	112,293
Kpando Municipal Assembly	392,206
Kpone Katamanso Municipal Assembly	14,250,719
Krachi East Municipal Assembly	473,108
Krachi Nchumuru District Assembly	119,032
Krachi West District Assembly	234,622
Krowor Municipal Assembly	3,645,492
Kumasi Metropolitan Assembly	22,390,393
Kumbungu District Assembly	211,701
Kwabre East Municipal Assembly	1,575,096
Kwadaso Municipal Assembly	1,597,911
Kwaebibirem Municipal Assembly	1,247,905
Kwahu Afram Plains North District Assembly	295,774
Kwahu Afram Plains South District Assembly	411,708
Kwahu East District Assembly	573,283
Kwahu South District Assembly	757,420
Kwahu West Municipal Assembly	1,979,329
La Dade-Kotopon Municipal Assembly	10,838,628
Lambusie Karni District Assembly	262,393
La-Nkwantanang Municipal Assembly	5,708,081
Lawra Municipal Assembly	165,334
Ledzokuku Municipal Assembly	4,557,994
Lower Manya Krobo Municipal Assembly	975,872
Mampong Municipal Assembly	1,444,415
Mamprugu Moagduri District Assembly	409,104
Mfantsiman Municipal Assembly	1,050,757
Mion District Assembly	68,790
Mpohor District Assembly	613,549
Nabdam District Assembly	129,750
Nadowli Kaleo District Assembly	233,412
Nandom District Assembly	163,982
Nantom District Assembly	28,925
Nanumba North Municipal Assembly	552,986
Nanumba South District Assembly	144,612

CLASSIFICATION OF NON-TAX REVENUE FOR GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2021

MMDA	INTERNALLY GEN. FUND GH¢
New Juaben North Municipal Assembly	1,450,444
New Juaben South Municipal Assembly	5,470,078
Ningo-Prampram District Assembly	2,975,817
Nkoranza North District Assembly	236,336
Nkoranza South Municipal Assembly	636,886
Nkwanta North District Assembly	354,607
Nkwanta South Municipal Assembly	309,927
North Dayi District Assembly	318,786
North East Gonja District Assembly_NEGDA	117,072
North Gonja District Assembly	257,349
North Tongu District Assembly	536,670
Nsawam Adoagyiri Municipal Assembly	1,969,691
Nzema East Municipal Assembly	585,746
Obuasi East District Assembly	1,139,530
Obuasi Municipal Assembly	3,385,022
Offinso Municipal Assembly	669,925
Offinso North District Assembly	820,879
Oforikrom Municipal Assembly	2,589,380
Okaikwei North Municipal Assembly	4,903,025
Okere District Assembly	428,106
Old Tafo Municipal Assembly	934,822
Prestea-Huni Valley Municipal Assembly	6,661,079
Pru East District Assembly	754,660
Pru West District Assembly	446,673
Pusiga District Assembly	266,685
Saboba District Assembly	85,016
Sagnerigu Municipal Assembly	479,074
Savelugu Municipal Assembly	333,091
Sawla/Tuna/Kalba District Assembly	185,228
Sefwi Akontombra District Assembly	827,651
Sefwi Wiawso Municipal Assembly	2,001,245
Sekondi Takoradi Metropolitan Assembly	13,125,646
Sekyere Afram Plains District Assembly	132,673
Sekyere Central District Assembly	604,115
Sekyere East District Assembly	587,422
Sekyere Kumawu District Assembly	398,484
Sekyere South District Assembly	721,173
Sene East District Assembly	299,341
Sene West District Assembly	391,979
Shai-Osudoku District Assembly	2,041,851
Shama District Assembly	1,813,233
Sissala East Municipal Assembly	567,627
Sissala West District Assembly	343,826
South Dayi District Assembly	499,061

CLASSIFICATION OF NON-TAX REVENUE FOR GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2021

	INTERNALLY GEN. FUND GH¢
MMDA	
South Tongu District Assembly	796,706
Suaman District Assembly	204,958
Suame Municipal Assembly	4,087,878
Suhum Municipal Assembly	1,136,542
Sunyani Municipal Assembly	2,869,445
Sunyani West District Assembly	983,593
Tain District Assembly	291,439
Talensi District Assembly	425,265
Tamale Metropolitan Assembly	2,314,487
Tano North Municipal Assembly	916,423
Tano South Municipal Assembly	585,026
Tarkwa Nsuaem Municipal Assembly	10,996,988
Tatale Sanguli District Assembly	52,020
Techiman Municipal Assembly	2,633,167
Techiman North District Assembly	575,086
Tema Metropolitan Assembly	23,660,402
Tema West Municipal Assembly	8,770,859
Tempane District Assembly	40,436
Tolon District Assembly	277,553
Twifo Hemang Lower Denkyira District Assembly	351,587
Twifu Ati Morkwa District Assembly	562,795
Upper Denkyira East Municipal Assembly	484,923
Upper Denkyira West District Assembly	3,281,707
Upper Manya Krobo District Assembly	450,829
Upper West Akim District Assembly	631,064
Wa East District Assembly	442,787
Wa Municipal Assembly	1,389,207
Wa West District Assembly	116,340
Wassa Amenfi East Municipal Assembly	1,928,860
Wassa Amenfi West Municipal Assembly	617,714
Wassa East District Assembly	1,468,829
Weija-Gbawe Municipal Assembly	5,931,180
Wenchi Municipal Assembly	984,308
West Akim Municipal Assembly	1,294,247
West Gonja District Assembly	240,498
West Mamprusi Municipal Assembly	481,675
Yendi Municipal Assembly	559,208
Yilo Krobo Municipal Assembly	1,032,565
Yunyoo Nasuan District Assembly	32,428
Zabzugu District Assembly	350,795
Grand Total	455,710,089

SUMMARY CLASSIFICATION OF REVENUE ITEM BY SOE FOR THE YEAR 2021

SOEs	PROPERTY INCOME		SALES OF GOODS AND SERVICES		FINES,PENALTIES AND FORTFEITURE		MISCELLANEOUS (OTHER REVENUE)		GRAND TOTAL
	GH¢		GH¢		GH¢		GH¢		
Ghana Airports Company Limited	10,840,000		357,367,000		0		11,549,000		379,756,000
E.S.L.A PLC	0		0		0		133,235,236		133,235,236
Ghana Amalgamated Trust PLC	0		3,774,540		0		39,558,798		43,333,338
Ghana Integrated Iron and Steel Development Corporation	0		0		0		0		0
Volta River Authority	0		3,912,745,000		0		238,233,000		4,150,978,000
Accra Digital Centre	0		4,811,206		0		0		4,811,206
Ghana Commodity Exchange Limited	0		573,551		0		395,391		968,942
Ghana Deposit Protection Corporation	92,776,000		274,106,000		61,000		1,958,000		368,901,000
Ghana Integrated Aluminium Development Corporation	0		0		0		959,774		959,774
Ghana Post Company Limited	5,576,536		85,654,546		0		0		91,231,082
Ghana Water Company Limited	0		1,190,110,326		0		40,724,546		1,230,834,871
News Times Corporation	28,324		11,206,786		0		143,719		11,378,829
Northern Electricity Distribution Company	80,200		890,259,719		0		69,092,327		959,432,246
Precious Minerals Marketing Company	0		9,971,292		0		558,256		10,529,548
PSC Tema Shipyard	0		32,155,421		0		0		32,155,421
Venture Capital Truat Fund	0		0		0		2,896,137		2,896,137
Graphic Communications Group Limited	0		48,000,991		0		2,375,886		50,376,876
Ghana Civil Aviation Authority	0		220,937,280		0		8,475,757		229,413,037
Ghana Supply Company Limited	528,452		2,509,415		0		936,096		3,973,963
Electricity Company of Ghana	9,222,000		7,758,378,000		0		14,674,000		7,782,274,000
Architectural Engineering Services Limited	0		17,146,541		0		3,544,738		20,691,279
State Housing Company Limited	33,806,753		13,538,285		0		4,064,433		51,409,471
Bui Power Authority	4,047,492		662,331,528		0		18,558,666		684,937,687
Ghana Cylinder Manufacturing Company Limited	0		3,061,843		0		702,110		3,763,953
National Homeownership Fund	0		0		0		1,552,603		1,552,603
Airtel/Tigo Ghana Limited	0		740,516,000		0		778,319,000		1,518,835,000
Consolidated Bank Ghana Limited	0		620,344,053		0		140,136,693		760,480,746
Ghana Grid Company	0		1,255,602,630		0		10,997,070		1,266,599,700

SUMMARY CLASSIFICATION OF REVENUE ITEM BY SOE FOR THE YEAR 2021

SOEs	PROPERTY	SALES OF GOODS	FINES,PENALTIES	MISCELLANEOUS	GRAND TOTAL
	INCOME	AND SERVICES	AND FORTFEITURE	(OTHER REVENUE)	
	GH¢	GH¢	GH¢	GH¢	GH¢
National Lottery Authority	0	206,121,244	0	60,158,091	266,279,335
Ghana Women 's Fund Company Limited	0	223,246	0	1,734	224,980
National Investment Bank	1,500,913	640,389,477	0	18,275,337	660,165,727
SIC Life Company	0	474,822,342	0	82,281,400	557,103,742
Bulk Oil & Storage Transportation Company	0	664,207,147	0	444,598,340	1,108,805,487
Tema Oil Refinery	0	195,486,000	0	0	195,486,000
Grand Total	158,406,670	20,296,351,409	61,000	2,128,956,137	22,583,775,216

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	COVID FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	GRAND TOTAL GH¢
Audit Service							
Direct Audit	11,846,369	0	0	0	0	0	11,846,369
Central Gov't Audit Dept.	21,296,784	0	0	0	0	0	21,296,784
Commissioners	645	0	0	0	0	0	645
Finance and Administration	59,663,804	3,412,426	0	0	0	0	63,076,230
Performance & Special Audit	32,521,273	0	0	0	0	0	32,521,273
Regional, District Audits & EIDA	243,105,078	11,572,437	0	0	0	0	254,677,514
Review Audit	197,157	0	0	0	0	0	197,157
Total	368,631,110	14,984,862	0	0	0	0	383,615,972
Central GoG							
Controller and Acct. General's Dept.	168,222,480	0	0	0	0	0	168,222,480
Debt Management	47,570,881,233	0	0	0	0	0	47,570,881,233
Donor Funds	0	99	0	0	0	0	99
General Government Services	0	0	0	0	0	40,096,919	40,096,919
Gratuities	308,546,204	0	0	0	0	0	308,546,204
Management Services	0	0	40,434,647	0	0	0	40,434,647
Pensions	1,338,692,021	0	0	0	0	0	1,338,692,021
Social Security	2,228,027,054	0	0	0	0	0	2,228,027,054
Total	51,614,368,992	99	40,434,647	0	0	40,096,919	51,694,900,657
Commission on Human Rights and Admin. Justice							
Administrative Justice Department	629,669	0	0	0	0	0	629,669
Anti Corruption Department	40,988,193	0	0	0	0	0	40,988,193
Human Rights Department	771,233	0	0	0	0	0	771,233
Other Government Obligation-Tax Refund	1,164,165	0	0	0	0	0	1,164,165
Regional Offices	1,788,799	0	0	0	0	0	1,788,799
Total	45,342,059	0	0	0	0	0	45,342,059
Electoral Commission							
Headquarters	82,552,642	0	0	0	0	0	82,552,642
Other Government Obligation-Non Road Arr	116,035,778	0	0	0	0	0	116,035,778
Regional Officers	80,831,490	0	0	0	0	0	80,831,490
Total	279,419,910	0	0	0	0	0	279,419,910

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
Energy Fund														
Statutory Fund	0		0		0		6,094,279		0		6,094,279	0		6,094,279
Total	0		0		0		6,094,279		0		6,094,279	0		6,094,279
GETFund														
Statutory Fund	0		0		0		824,759,917		0		824,759,917	0		824,759,917
Total	0		0		0		824,759,917		0		824,759,917	0		824,759,917
Ghana Revenue Authority														
Support Services Division	1,819,927,923		0		0		0		0		0			1,819,927,923
Total	1,819,927,923		0		0		0		0		0			1,819,927,923
Judicial Service														
Judicial Service	295,976,796		0		8,852,337		0		0		0			304,829,133
Judiciary	94,046,216		0		0		0		0		0			94,046,216
Other Government Obligation-General Gover	59,317		0		0		0		0		0			59,317
Other Government Obligation-Gratuity	51,551,455		0		0		0		0		0			51,551,455
Total	441,633,784		0		8,852,337		0		0		0			450,486,121
Legal Aid Commission														
Central Administration	19,214,097		0		159,622		0		0		0			19,373,719
Total	19,214,097		0		159,622		0		0		0			19,373,719
Min of Employment & Labour Relation														
Dept. of Co-operatives	8,036,895		0		0		0		0		0			8,036,895
Dept. of Factories Inspectorate	3,237,490		0		0		0		0		0			3,237,490
Fair Wages and Salaries Commission	3,497,320		0		0		0		0		0			3,497,320
Ghana Cooperative Council	99,082		0		0		0		0		0			99,082
Headquarters	9,959,603		947,749		0		0		0		0			10,907,351
Integrated Cummunity Centeres For Employal	7,783,354		0		0		0		0		0			7,783,354
Labour Department	8,816,437		0		0		0		0		0			8,816,437
Management Development & Productivity Ins	2,356,248		0		1,599,807		0		0		0			3,956,055
National Pension & Regulatory Authority	0		0		40,398,657		0		0		0			40,398,657
National Vocational Training Institute (NVTI)	19,510,725		0		16,230,856		0		0		0			35,741,581
Opportunity Industrialisation center	3,326,672		0		796,460		0		0		0			4,123,132
Organisation of African Trade Unioin Unity	361,676		0		0		0		0		0			361,676

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
Other Government Obligation-Contingency	2,545,000		0	0	0	0	0	0	0	0	0	0	2,545,000	
Other Government Obligation-Non Road Arr	2,799,616		0	0	0	0	0	0	0	0	0	0	2,799,616	
Other Government Obligation-Other Earmar	255,945,558		0	0	0	0	0	0	0	0	0	0	255,945,558	
Other Government Obligation-Subscription	580,274		0	0	0	0	0	0	0	0	0	0	580,274	
Total	328,855,949		947,749		59,025,781		0		0		0		388,829,479	
Ministry of Communications														
Cyber Security Secretariat	22,255,219		0	0	0	0	0	0	0	0	0	0	22,255,219	
Data Protection Commission	0		0	0	2,168,359		0	0	0	0	0	0	2,168,359	
Department of Feeder Roads	0		0	0	336,709		0	0	0	0	0	0	336,709	
Gen. Admin	7,382,956		0	0	0		0	0	0	0	0	0	7,382,956	
Ghana Health Service	0		0	0	134,853		0	0	0	0	0	0	134,853	
Ghana Meteorological Agency	12,435,757		9,649,812		2,043,760		0	0	0	0	0	0	24,129,329	
India Kofi Annan Centre of Excellence in IC	5,163,399		0	0	0		0	0	0	0	0	0	5,163,399	
Information Services Department	2,195,470		0	0	0		0	0	0	0	0	0	2,195,470	
National Information Technology Agency	9,218,419		0	0	6,861,455		0	0	0	0	0	0	16,079,874	
Other Government Obligation-General Gover	114,998,000		0	0	0		0	0	0	0	0	0	114,998,000	
Other Government Obligation-Non Road Arr	97,180,722		0	0	0		0	0	0	0	0	0	97,180,722	
Other Government Obligation-Subscription	2,291,054		0	0	0		0	0	0	0	0	0	2,291,054	
Postal & Courier Services Regulatory Commi	1,737,563		0	0	692,058		0	0	0	0	0	0	2,429,620	
Total	274,858,559		9,649,812		12,237,194		0		0		0		296,745,565	
Ministry of Chieftaincy and Religious Affairs														
Gen. Admin HQ	16,381,567		0	0	0		0	0	0	0	0	0	15,837,336	
National House of Chiefs	12,793,684		0	0	0		0	0	0	0	0	0	12,793,684	
Other Government Obligation-Non Road Arr	5,438,271		0	0	0		0	0	0	0	0	0	5,438,271	
Total	34,613,522		0		0		0		0		0		34,613,522	
Ministry of Defence														
Gen. Admin	7,083,891		0	0	0		0	0	0	0	0	0	7,083,891	
Ghana Armed Forces	1,935,737,967		0	0	12,173,975		0	0	0	0	0	0	1,947,907,392	
Other Government Obligation-Contingency	133,032		0	0	0		0	0	0	0	0	0	133,032	
Other Government Obligation-Non Road Arr	184,720,611		0	0	0		0	0	0	0	0	0	184,720,611	
Total	2,127,675,501		0		12,173,975		0		0		0		2,139,849,476	

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
Ministry of Education														
Centre for National Distance Learning and Open Education	248,569		0		0		0		0		0	0	248,569	
Council for Technical & Vocational Education and Training	509,526		1,072,329		7,489,262		0		0		0	0	9,071,117	
Gen. Admin	730,788,754		78		0		0		0		0	533,000,000	1,263,788,832	
Ghana Book Development Council	783,247		0		335,345		0		0		0	0	1,118,593	
Ghana Education Service (GES)	10,423,696,002		152,268,528		26,446,876		0		0		0	0	10,602,411,405	
Ghana Library Board	12,230,122		6,897,293		0		0		0		0	0	19,127,415	
Ghana National Commission for UNESCO	2,764,225		0		0		0		0		0	0	2,764,225	
Human Resource and Development	323,800		0		0		0		0		0	0	323,800	
Internal Audit	207,000		0		0		0		0		0	0	207,000	
National Council for Curriculum and Assessment	1,004,323		0		2,739,077		0		0		0	0	3,743,400	
National Inspectorate Board	527,999		344,319		8,358,482		0		0		0	0	9,230,800	
National Service Secretariat	634,803,719		0		11,824,939		0		0		0	0	646,628,658	
National Teaching Council	516,106		0		0		0		0		0	0	516,106	
Non Formal Education	36,920,226		81,750		0		0		0		0	0	37,001,977	
Office of the Chief Director	151,300		0		0		0		0		0	0	151,300	
Office of the Minister	151,300		0		0		0		0		0	0	151,300	
Other Government Obligation-Gratuity	10,177,757		0		0		0		0		0	0	10,177,757	
Other Government Obligation-Non Road Arrangements	2,195,337		0		0		0		0		0	0	2,195,337	
Other Government Obligation-Other Earmarked	3,118,774		0		0		0		0		0	0	3,118,774	
Planning Budgeting, Monitoring & Evaluation	277,500		0		0		0		0		0	0	277,500	
Regional/District/School Services	13,643,467		0		0		0		0		0	0	13,643,467	
Statistics, Research, Information & Public Relations	210,000		0		0		0		0		0	0	210,000	
Tertiary	2,220,782,880		9,388,532		1,719,003,547		0		0		0	0	3,949,174,958	
WAEC (INTERNATIONAL)	19,610,366		0		0		0		0		0	0	19,610,366	
WAEC (National)	40,962,792		0		0		0		0		0	0	40,962,792	
Total	14,156,605,090		170,052,829		1,776,197,527		0		0		0	533,000,000	16,635,855,446	
Ministry of Energy														
Headquarters.	64,169,306		0		0		0		0		0	6,000,000	70,169,306	
Other Government Obligation-General Government	241,161,604		0		0		0		0		0	0	241,161,604	
Other Government Obligation-Non Road Arrangements	61,307,819		0		0		0		0		0	0	61,307,819	

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Other Government Obligation-Subsidy on pe	135,930,772	0	0	0	0	0	0	0	0	0	0	0	135,930,772	0
Total	502,569,501	0	0	0	0	0	0	0	0	0	6,000,000	0	508,569,501	0
Ministry of Environment Science, Technology and Innovation														
MESTI Headquarters	127,477	2,239,191	0	0	0	0	0	0	0	0	0	0	2,366,667	0
Council for Scientific and Industrial Research (	159,256,080	15,840,604	11,468,469	0	0	0	0	0	0	0	0	0	186,565,153	0
Environmental Protection Agency	0	13,779,737	133,567,106	0	0	0	0	0	0	0	0	0	147,346,843	0
Ghana Atomic Energy Commission (G.A.E.C)	63,278,236	3,190,230	17,078,447	0	0	0	0	0	0	0	0	0	83,533,802	0
Headquarters	16,212,738	0	0	0	0	0	0	0	0	0	0	0	16,212,738	0
Land Use And Spatial Planning Authority	17,222,077	0	0	0	0	0	0	0	0	0	0	0	17,222,077	0
MESTI Headquarters	159,346	0	0	0	0	0	0	0	0	0	0	0	159,346	0
National Biosafety Authority (NBA)	365,904	655,841	0	0	0	0	0	0	0	0	0	0	1,021,745	0
Nuclear Regulatory Authority	7,724,672	4,261,055	2,110,035	0	0	0	0	0	0	0	0	0	14,095,762	0
Other Government Obligation-Contingency	226,698	0	0	0	0	0	0	0	0	0	0	0	226,698	0
Other Government Obligation-Other Earmar	1,511,141	0	0	0	0	0	0	0	0	0	0	0	1,511,141	0
Other Government Obligation-Subscription	3,023,450	0	0	0	0	0	0	0	0	0	0	0	3,023,450	0
Total	269,107,818	39,966,657	164,210,946	0	0	0	0	0	0	0	2,350,375	0	473,285,421	0
Ministry of Finance														
Controller and Acct. General's Dept.	243,855,890	10,008,765	17,054,599	0	0	0	0	0	0	0	0	0	270,919,254	0
Finance and Administration	0	79,500	0	0	0	0	0	0	0	0	0	0	79,500	0
Finance Headquarters	165,433,159	114,370,516	22,020,075	0	0	0	0	0	0	0	2,350,375	0	304,174,126	0
Financial Intelligence Centre	4,179,159	446,343	0	0	0	0	0	0	0	0	0	0	4,625,502	0
Institute of Accountancy Training	1,617,928	0	69,769	0	0	0	0	0	0	0	0	0	1,687,697	0
Other Government Obligation-Contingency	66,767,851	0	0	0	0	0	0	0	0	0	0	0	66,767,851	0
Other Government Obligation-General Gover	1,338,394,515	0	0	0	0	0	0	0	0	0	0	0	1,338,394,515	0
Other Government Obligation-Non Road Arr	504,778,351	0	0	0	0	0	0	0	0	0	0	0	504,778,351	0
Other Government Obligation-Subscription	50,213,106	0	0	0	0	0	0	0	0	0	0	0	50,213,106	0
Public Procurement Authority	7,883,456	0	3,254,763	0	0	0	0	0	0	0	0	0	11,138,219	0
Securities and Exchange Commission	0	0	43,015,199	0	0	0	0	0	0	0	0	0	43,015,199	0
Statistical Service	14,286,751	0	0	0	0	0	0	0	0	0	0	0	14,286,751	0
Total	2,397,410,165	124,905,124	85,414,405	0	0	0	0	0	0	0	2,350,375	0	2,610,080,070	0
Ministry of Fisheries and Aquaculture Development														

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Anumabo Fisheries College	6,308,525	0	0	325,000	0	0	0	0	0	0	866,571	7,500,097		
Fisheries Scientific Survey Division	57,813	0	0	258,479	0	0	0	0	0	0	0	316,292		
General Administration	664,711	1,442,704	0	17,194,040	0	0	0	0	0	0	533,428	19,834,882		
General Administration and Operations	6,000,035	0	0	7,517,331	0	0	0	0	0	0	0	13,517,366		
Inland and Aquaculture Management Division	0	0	0	894,963	0	0	0	0	0	0	0	894,963		
Marine Fisheries Management Division	0	0	0	619,253	0	0	0	0	0	0	0	619,253		
Monitoring, Control and Surveillance Division	147,750	0	0	1,810,459	0	0	0	0	0	0	0	1,958,209		
National Premix Foe Secretariat	781,279	0	0	818,056	0	0	0	0	0	0	0	1,599,335		
Office of the Minister	0	0	0	2,187,691	0	0	0	0	0	0	0	2,187,691		
Other Government Obligation-Non Road Arrt	3,246,000	0	0	0	0	0	0	0	0	0	0	3,246,000		
Pilot Aqua Culture Centre	0	0	0	225,570	0	0	0	0	0	0	0	225,570		
Regional Operations Ahafo	6,302	0	0	52,740	0	0	0	0	0	0	0	59,042		
Regional Operations Ashanti	26,100	0	0	85,940	0	0	0	0	0	0	0	112,040		
Regional Operations Bono East	16,302	0	0	56,540	0	0	0	0	0	0	0	72,842		
Regional Operations Brong Ahafo	19,450	0	0	95,000	0	0	0	0	0	0	0	114,450		
Regional Operations Central	26,138	0	0	107,450	0	0	0	0	0	0	0	133,588		
Regional Operations Eastern	26,137	0	0	74,199	0	0	0	0	0	0	0	100,336		
Regional Operations Greater Accra	26,130	0	0	98,100	0	0	0	0	0	0	0	124,230		
Regional Operations North East	16,302	0	0	48,695	0	0	0	0	0	0	0	64,997		
Regional Operations Northern	34,000	0	0	70,021	0	0	0	0	0	0	0	104,021		
Regional Operations Oti	6,302	0	0	52,890	0	0	0	0	0	0	0	59,192		
Regional Operations Savannah	16,302	0	0	46,191	0	0	0	0	0	0	0	62,493		
Regional Operations Upper East	26,138	0	0	77,945	0	0	0	0	0	0	0	104,083		
Regional Operations Upper West	26,138	0	0	76,200	0	0	0	0	0	0	0	102,337		
Regional Operations Volta	25,893	0	0	89,900	0	0	0	0	0	0	0	115,793		
Regional Operations Western	26,138	0	0	92,500	0	0	0	0	0	0	0	118,638		
Regional Operations Western North	16,302	0	0	92,196	0	0	0	0	0	0	0	108,498		
Yeji Artersnal Fisheries	0	0	0	54,425	0	0	0	0	0	0	0	54,425		
Total	17,546,186	1,442,704	0	33,121,773	0	0	0	0	0	0	1,399,999	53,510,661		
Ministry of Food and Agriculture														
Agric. Engineering Services Dept.	879,945	247,430	0	0	0	0	0	0	0	0	4,000,000	5,127,374		

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MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Animal Production Directorate	3,876,353		522,477	0	0	0	0	0	0	0	0	0	0	4,398,830
Cotton Development Authority	1,246,988		89,687	0	0	0	0	0	0	0	0	0	0	1,336,675
Crop Services Directorate	407,799,632		521,404	0	0	0	0	0	0	0	0	0	0	408,321,036
Directorate of Agric. Extension Services.	2,543,199		3,293,602	0	0	0	0	0	0	0	0	0	0	5,836,801
Finance and Administration	443,262,774		15,485,179	0	0	0	0	0	0	0	0	0	0	458,747,953
Ghana Irrigation Development Authority	52,008,505		54,026	0	0	0	0	0	0	0	3,952,863	0	0	56,015,394
Ghana Permanent Representative in Rome	1,198,637		0	0	0	0	0	0	0	0	0	0	0	1,198,637
Grains and Legumes Dev. Board	2,209,785		100,488	116,587	0	0	0	0	0	0	0	0	0	2,426,860
Human Resource Development Management	7,418,613		130,865,050	34,670	0	0	0	0	0	0	0	0	0	138,318,332
Monitoring & Evaluation Directorate	581,471		3,590,678	0	0	0	0	0	0	0	0	0	0	4,172,149
NORRIP	380,249		0	0	0	0	0	0	0	0	0	0	0	380,249
Other Government Obligation-Non Road Arr	63,940,525		0	0	0	0	0	0	0	0	0	0	0	63,940,525
Plant Protection & Regulatory Services (PPRS)	37,302,883		203,789	1,634,630	0	0	0	0	0	0	0	0	0	39,141,302
Policy Planning and Budget Directorate	2,091,153		6,442,663	0	0	0	0	0	0	0	0	0	0	8,533,816
Regional Agric Development Unit	1,961,946		122,773	0	0	0	0	0	0	0	0	0	0	2,084,719
Statistics Research and Information Dept	2,015,348		318,707	0	0	0	0	0	0	0	0	0	0	2,334,055
Vertirinary Council	35,388		0	0	0	0	0	0	0	0	0	0	0	35,388
Veterinary Services Dept	26,392,914		211,481	0	0	0	0	0	0	0	0	0	0	26,604,395
Veterinary Services Dept. (Central Administra	200,000		616,935	1,473,618	0	0	0	0	0	0	0	0	0	2,290,553
Women in Agric. Development Department (W	796,639		429,022	0	0	0	0	0	0	0	0	0	0	1,225,661
Total	1,058,142,946		163,115,390	3,259,505	0	0	0	0	0	0	7,952,862	0	0	1,232,470,703
Ministry of Foreign Affairs and Reg Integration														
Africa Region Missions	139,986,973		0	0	0	0	0	0	0	0	0	0	0	139,986,973
America Region Missions	51,581,338		0	0	0	0	0	0	0	0	0	0	0	51,581,338
Europe Region Missions	132,522,735		0	0	0	0	0	0	0	0	0	0	0	132,522,735
Foreign Affairs HQ	34,557,605		0	24,459,750	0	0	0	0	0	0	0	0	0	59,017,355
Middle East and Asia Region Missions	87,588,697		0	0	0	0	0	0	0	0	0	0	0	87,588,697
Other Government Obligation-Contingency	10,660,750		0	0	0	0	0	0	0	0	0	0	0	10,660,750
Other Government Obligation-Non Road Arr	44,188,635		0	0	0	0	0	0	0	0	0	0	0	44,188,635
Other Government Obligation-Subscription	12,682,665		0	0	0	0	0	0	0	0	0	0	0	12,682,665
Subvented Organisation	409,871		0	0	0	0	0	0	0	0	0	0	0	409,871

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	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Total	514,179,269	0	0	24,459,750	0	10,000	0	10,000	0	0	0	0	0	538,639,019
Ministry of Gender, Children and Social Protection														
Department of Children	2,140,387	17,040,464	0	26,990	0	0	0	0	0	0	0	0	0	19,207,840
Department of Women	2,559,472	17,357,573	0	0	0	0	0	0	0	0	0	0	0	19,917,045
Dept. of Social Protection	0	15,777,469	0	0	0	0	0	0	0	0	0	0	0	15,777,469
Dept. of Social Welfare	28,638,840	0	0	0	0	0	0	0	0	0	0	0	0	28,638,840
Dept. of Social Welfare General Administration	450,776	3,984,821	0	0	0	0	0	0	0	0	0	0	0	4,435,597
Headquarters	280,219,239	13,685,318	0	1,200	0	0	0	0	0	0	0	0	0	293,905,757
National Commission of Persons with Disabilities	1,131,917	0	0	0	0	0	0	0	0	0	0	0	0	1,131,917
Other Government Obligation-Contingency	10,873,271	0	0	0	0	0	0	0	0	0	0	0	0	10,873,271
Other Government Obligation-DACF	441,352,320	0	0	0	0	0	0	0	0	0	0	0	0	441,352,320
Other Government Obligation-Non Road Arr	56,204,758	0	0	0	0	0	0	0	0	0	0	0	0	56,204,758
School of Social Work Gen Admin	0	0	0	117,385	0	10,000	0	10,000	0	0	0	0	0	127,385
Total	823,570,979	67,845,645	0	145,575	0	10,000	0	10,000	0	0	0	0	0	891,572,200
Ministry of Health														
Ahmadiyya Muslim Service	19,440,558	0	0	0	0	0	0	0	0	0	0	0	0	19,440,558
Allied Health Professions Council	1,983,435	0	0	5,876,120	0	0	0	0	0	0	0	0	0	7,859,555
Centre for Scientific Research into Plant Medic	10,643,484	0	0	0	0	0	0	0	0	0	0	0	0	10,643,484
Christian Health Association of Ghana	1,154,049,776	0	0	43,767	0	0	0	0	0	0	0	0	0	1,154,093,543
College of Nurses and Midwives	923,803	0	0	7,012,134	0	0	0	0	0	0	0	0	0	7,935,936
College of Pharmacist	0	0	0	1,029,405	0	0	0	0	0	0	0	0	0	1,029,405
District Health Administration	141,636	16,472,897	0	77,886,136	0	0	0	0	0	0	0	0	0	94,500,669
District Hospital	0	0	0	347,041,910	0	0	0	0	0	0	0	0	0	347,041,910
Food and Drugs Authority	25,506,483	5,496,228	0	82,478,379	0	0	0	0	0	0	0	0	0	113,481,091
Ghana College of Physicians and Surgeons	0	0	0	7,266,979	0	0	0	0	0	0	0	0	0	7,266,979
Ghana Health Service	3,595,564,562	90,744,390	0	439,269,293	0	2,920,948	0	2,920,948	115,146	0	0	0	0	4,128,614,339
Ghana Institute of Clinical Genetics	0	0	0	477,030	0	0	0	0	0	0	0	0	0	477,030
Health Facility Regulatory Agency	1,389,903	0	0	4,823,123	0	0	0	0	0	0	0	0	0	6,213,026
Health Headquarters	150,117,270	0	0	5,195,897	0	0	0	0	0	0	0	0	0	155,313,167
Medical and Dental Council	1,863,799	0	0	16,717,003	0	0	0	0	0	0	0	0	0	18,580,802
Mental Health Authority	194,730	0	0	0	0	0	0	0	0	0	0	0	0	194,730

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
Mortuaries and Funeral Facilities Agency	171,849		0		0		0		0		0		0	171,849
National Ambulance Service	66,270,019		0		18,013,406		0		0		0		0	84,283,425
Nurses and Midwives Council	5,712,927		0		20,742,647		0		0		0		0	26,455,574
Office of the Chief Director	470,384,892		0		0		0		0		0		0	470,384,892
Office of the Minister	698,374		0		0		0		0		0		0	698,374
Other Government Obligation-Contingency	-75,874		0		0		0		0		0		0	-75,874
Other Government Obligation-General Gover	1,138,061,544		0		0		0		0		0		0	1,138,061,544
Other Government Obligation-Non Road Arrt	187,758,486		0		0		0		0		0		0	187,758,486
Pharmacy Council	4,204,475		0		9,944,906		0		0		0		0	14,149,380
Psychiatry Hospitals (Tertiary Health Services	77,318,106		0		11,148,373		0		0		0		0	88,466,479
St. John's Ambulance Brigade	1,891,167		0		0		0		0		0		0	1,891,167
Sub District CHIPS	0		0		1,263,577		0		0		0		0	1,263,577
Sub District Clinics	0		0		245,394		0		0		0		0	245,394
Sub District Health Centres	0		0		35,681,092		0		0		0		0	35,681,092
Sub District Polyclinics	0		0		50,567,986		0		0		0		0	50,567,986
Teaching Hospitals	786,349,085		0		351,410,669		0		53,375		0		0	1,137,813,129
Traditional Medicine Practice Council	647,605		0		1,518,483		0		0		0		0	2,166,088
Training Institutions	124,210,611		0		246,476,967		0		0		0		0	370,687,578
Total	7,825,422,705		112,713,514		1,742,130,675		2,920,948		168,521		0		0	9,683,356,364
Ministry of Information and Media Relations														
Gen. Admin and Finance	31,218,451		0		0		0		0		0		0	31,218,451
Ghana Broadcasting Corporation (GBC)	45,855,916		0		0		0		0		0		0	45,855,916
Ghana News Agency	5,442,439		0		0		0		0		0		0	5,442,439
Information Services Department	32,203,997		0		0		0		0		0		0	32,203,997
Other Government Obligation-General Gover	3,670,400		0		0		0		0		0		0	3,670,400
Other Government Obligation-Non Road Arrt	3,309,115		0		0		0		0		0		0	3,309,115
Total	121,700,318		0		0		0		0		0		0	121,700,318
Ministry of Inner City and Zongo development														
General Administration HQ	880,564		0		0		0		0		0		0	880,564
Policy Planning, Budgeting, Monitoring and Ev	0		359,890		0		0		0		0		0	359,890
Zongo Development Fund Secretariat	5,243,883		0		0		0		0		0		0	5,243,883

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Total	6,124,447	359,890	0	0	0	0	0	0	0	0	0	0	0	6,484,337
Ministry of Interior														
Gaming Board	0	0	0	0	6,211,913	0	0	0	0	0	0	0	0	6,211,913
Ghana Immigration Service	439,290,711	0	0	0	6,365,103	0	0	0	0	0	0	0	0	445,655,814
Ghana National Fire Service	499,912,451	0	0	0	0	0	0	0	0	0	0	0	0	499,912,451
Ghana Police Service	2,132,897,845	0	0	0	5,910,534	0	0	0	0	0	0	0	0	2,138,808,379
Ghana Prisons Service	374,946,226	0	0	0	134,591	0	0	0	0	0	0	0	0	375,080,817
Ghana Refugee Board	1,320,922	0	0	0	0	0	0	0	0	0	0	0	0	1,320,922
Interior Headquarters	12,792,560	0	0	0	0	0	0	0	0	0	0	0	0	12,792,560
Nacortec Control Board	71,385,064	0	0	0	374,143	0	0	0	0	0	0	0	0	71,759,206
National Commission on Small Arms	2,500,132	0	0	0	0	0	0	0	0	0	0	0	0	2,500,132
National Disaster Management Organization	158,969,308	0	0	0	6,895,871	23,667,946	0	0	0	0	0	0	0	190,258,348
National Peace Council	3,769,409	0	0	0	462,830	0	0	0	0	0	0	0	0	4,232,239
Other Government Obligation-Contingency	29,225,329	0	0	0	0	0	0	0	0	0	0	0	0	29,225,329
Other Government Obligation-Non Road Arr	213,399,632	0	0	0	0	0	0	0	0	0	0	0	0	213,399,632
Total	3,940,409,588	1,546,949	0	0	25,892,155	23,667,946	0	0	0	0	0	0	0	3,991,516,638
Ministry of Lands and Natural Resources														
Forestry Commission	228,462,973	0	0	0	332,806,544	0	0	0	0	0	0	0	0	561,269,517
Geological Survey Department	5,114,856	0	0	0	0	0	0	0	0	0	0	0	0	5,114,856
Ghana Integrated Iron and Steel Corporation	11,057,335	0	0	0	0	0	0	0	0	0	16,550,853	0	0	27,608,188
Ghana School of Survey and Mapping	0	0	0	0	617,300	0	0	0	0	0	0	0	0	617,300
GIADEC	20,267,119	0	0	0	0	0	0	0	0	0	0	0	0	20,267,119
Headquarters	23,559,691	0	0	0	-1,600	0	0	0	0	0	1,425,530	0	0	24,983,621
Lands Commission	51,107,798	0	0	0	60,154,260	0	0	0	0	0	0	0	0	111,262,058
Minerals Commission	0	0	0	0	89,016,648	0	0	0	0	0	0	0	0	89,016,648
O.A.S.L	7,536,588	0	0	0	6,627,022	0	0	0	0	0	0	0	0	14,163,610
Other Government Obligation-Contingency	5,345,201	0	0	0	0	0	0	0	0	0	0	0	0	5,345,201
Other Government Obligation-General Gover	93,581,800	0	0	0	0	0	0	0	0	0	0	0	0	93,581,800
Other Government Obligation-Other Earmar	83,983,317	0	0	0	0	0	0	0	0	0	0	0	0	83,983,317
Other Government Obligation-Subscription	8,752,796	0	0	0	0	0	0	0	0	0	0	0	0	8,752,796
Other Government Obligation-Tax Refund	156,296,111	0	0	0	0	0	0	0	0	0	0	0	0	156,296,111

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Total	695,065,585	0	0	489,220,174	0	0	0	0	0	0	17,976,383	1,202,262,141	0	0
Ministry of Local Govt and Rural Development														
Births and Death	15,828,884													15,828,884
Community Development	28,943,680													28,943,680
Department of Parks and Gardens	6,697,482													6,697,482
Gen. Admin	105,640,365		328,833,923											434,474,287
Local Government Service	107,189,608		8,014,823											115,204,431
Total	264,300,020	0	336,848,746	0	0	0	0	0	0	0	0	601,148,766	0	0
Ministry of Monitoring and Evaluation														
General Administration HQ	817,544													817,544
Total	817,544	0	0	0	0	0	0	0	0	0	0	817,544	0	0
Ministry of National Security														
Bureau of National Communication	9,332,909													9,332,909
Bureau of National Investigation	145,953,964													145,953,964
National Security Council Secretariat	304,022,448													304,022,448
Other Government Obligation-Contingency	8,440,000													8,440,000
Other Government Obligation-General Govern	92,287,812													92,287,812
Other Government Obligation-Non Road Arr	506,982,889													506,982,889
Research Department	67,794,659													67,794,659
Total	1,134,814,681	0	0	0	0	0	0	0	0	0	0	1,134,814,681	0	0
Ministry Of Parliamentary Affairs														
General Administration HQ	6,581,672													6,581,672
Policy Planning, Budgeting, Monitoring and Ex	43,775													43,775
Total	6,625,447	0	0	0	0	0	0	0	0	0	0	6,625,447	0	0
Ministry Of Railways Development														
General Administration HQ	62,782,487													62,782,487
Ghana Railway Development Authority	2,361,535			1,568,586										3,930,121
Other Government Obligation-Non Road Arr	74,069,046													74,069,046
Total	139,213,069	0	0	1,568,586	0	0	0	0	0	0	89,213,962	229,995,617	0	0
Ministry of Regional Re-organization														
General Administration HQ	647,875													647,875

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
Pharmacy Council	0		0		23,430		0		0		0		23,430	
Policy Planning, Budgeting, Monitoring and Evaluation	11,153,551		0		0		0		0		13,903,374		25,056,925	
Total	11,801,425		0		23,430		0		0		13,903,374		25,728,230	
Ministry of Roads and Highways														
Department of Feeder Roads	106,841,673		0		47,328		0		0		143,421,800		250,310,800	
Department of Urban Roads	210,722,093		0		19,074		0		0		225,673,379		436,414,546	
Ghana Highway Authority	394,488,974		0		2,309,826		0		0		418,749,018		815,547,818	
Headquarters	6,110,947		52		47,328		0		0		0		6,158,327	
Other Government Obligation-General Government	45,617		0		0		0		0		0		45,617	
Other Government Obligation-Non Road Arrangements	120,735,420		0		0		0		0		0		120,735,420	
Trade Development Division	0		0		232		0		0		0		232	
Training Center	146,254		0		0		0		0		0		146,254	
Total	839,090,976		52		2,423,788		0		0		787,844,197		1,629,359,013	
Ministry Of Sanitation and Water Resources														
Community Water and Sanitation Department	2,486,000		0		271,992,386		0		0		0		274,478,386	
Environmental Health Directorate	1,280,988		2,179,866		0		0		0		6,458,518		9,919,372	
General Administration HQ	50,373,457		39,196,776		0		0		0		7,623,670		97,193,902	
Human Resource Management	5,178,000		0		0		0		0		0		5,178,000	
Other Government Obligation-General Government	19,984,859		0		0		0		0		0		19,984,859	
Other Government Obligation-Non Road Arrangements	363,077,621		0		0		0		0		0		363,077,621	
Policy Planning, Budgeting, Monitoring and Evaluation	2,221,769		0		0		0		0		161,178		2,382,948	
School of Hygiene	1,795,012		0		0		0		0		0		1,795,012	
Water Directorate	1,145,275		0		0		0		0		0		1,145,275	
Water Resources Commission	9,831,862		1,083,702		1,581,743		0		0		0		12,497,306	
Total	457,374,843		42,460,343		273,574,129		0		0		14,243,366		787,652,682	
Ministry of Tourism, Culture and Creative Arts														
Bureau of Ghana Language	2,093,694		0		0		0		0		0		2,093,694	
Centre for National Culture	129,763		0		0		0		0		0		129,763	
Finance and Administration	7,952,017		44,762,749		0		0		0		0		52,714,766	
Ghana Tourist Board	8,069,178		0		9,608,220		0		0		0		17,677,399	
Headquarters	26,932,373		0		0		0		0		0		26,932,373	

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
HOTCATT	654,589		0		0		0		0		0		654,589	
Other Government Obligation-General Gover	2,506,081		0		0		0		0		0		2,506,081	
Other Government Obligation-Non Road Arr	253,843		0		0		0		0		0		253,843	
Other Government Obligation-Subscription	1,126,874		0		0		0		0		0		1,126,874	
Subvented Agencies	12,452,468		0		1,629,974		0		0		0		14,082,442	
Total	62,170,880		44,762,749		11,238,194		0		0		0		118,171,824	
Ministry of Trade and Industry														
Business Development	115,640		0		0		0		0		0		115,640	
CEDECOM	1,710,556		0		514,040		0		0		0		2,224,596	
Foreign Missions	18,826,760		1,052,477		0		0		0		0		19,879,237	
Gen. Admin	48,313,483		7,858,425		4,940,091		0		0		0		61,111,999	
Ghana Export Promotion Authority	3,169,595		16,603,502		10,387,801		0		0		0		30,160,897	
Ghana Freezone Board	0		0		36,984,602		0		0		0		36,984,602	
Ghana International Trade Commission	571,126		0		0		0		0		0		571,126	
Ghana Standards Board	11,320,298		0		51,843,134		0		0		0		63,163,432	
GRATIS	5,513,362		0		402,028		0		0		0		5,915,390	
Industrial Development Division	87,491,713		0		16,320		0		0		16,982,699		104,490,732	
NBSSI	12,929,613		63,730,021		525,210		0		0		0		77,184,843	
Other Government Obligation-Contingency	3,020,000		0		0		0		0		0		3,020,000	
Other Government Obligation-Non Road Arr	264,763		0		0		0		0		0		264,763	
PPME	0		0		29,464		0		0		0		29,464	
Regional Trade Offices	2,011,293		0		0		0		0		0		2,011,293	
Trade Development Division	0		0		171,009		0		0		0		171,009	
Total	195,258,201		89,244,424		105,813,698		0		0		16,982,699		407,299,023	
Ministry of Transport														
Headquarters	10,924,071		1,476,282		18,392,639		0		0		0		30,792,991	
Driver and Vehicle Licensing Authority	0		0		145,837,347		0		0		0		145,837,347	
Ghana Shippers Council	0		0		39,845,183		0		0		0		39,845,183	
Government Technical Training Centre	3,066,885		0		0		0		0		0		1,577,274	
National Road Safety Commission	4,797,421		0		17,283,687		0		0		0		22,081,109	
Other Government Obligation-Non Road Arr	27,198,558		0		0		0		0		0		27,198,558	

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Total	44,497,324	1,476,282	221,358,857	0	0	0	0	0	0	0	0	0	267,332,462	
Ministry of Water Resources, Works and Housing														
Architect Registration Council	392,691	0	536,455	0	0	0	0	0	0	0	0	0	929,146	
Department of Rural Housing	1,127,413	0	3,852,943	0	0	0	0	0	0	0	0	0	4,980,356	
Engineers Council	26,000	0	0	0	0	0	0	0	0	0	0	0	26,000	
Gen. Admin (GA)	11,247,250	14,529,505	1,695,995	0	0	0	0	0	0	0	0	0	27,472,750	
Housing	1,817,100	0	0	0	0	0	0	0	0	0	0	0	1,817,100	
Hydrological Services Department	50,904,228	0	0	0	0	0	0	0	0	0	0	0	50,904,228	
Other Government Obligation-General Gover	4,448,602	0	0	0	0	0	0	0	0	0	0	0	4,448,602	
Other Government Obligation-Non Road Arr	148,582,380	0	0	0	0	0	0	0	0	0	0	0	148,582,380	
Public Servants Housing Loan Scheme Board	153,220	0	19,601	0	0	0	0	0	0	0	0	0	172,821	
Public Works Department	22,063,487	4,079,010	106,704	0	0	0	0	0	0	0	0	0	26,249,201	
Rent Control Department	4,122,153	0	0	0	0	0	0	0	0	0	0	0	4,122,153	
Research Statistics and Information Manager	35,839	0	0	0	0	0	0	0	0	0	0	0	35,839	
Total	244,920,362	18,608,515	6,211,699	0	0	0	0	0	0	0	0	0	269,740,576	
Ministry of Youth and Sports														
Headquarters	18,352,246	10,191,079	491,479	27,730,247	0	0	0	0	0	0	0	0	56,765,051	
National Sports Authority	8,465,612	0	1,257,198	0	0	0	0	0	0	0	0	0	9,722,810	
National Sports Collage	1,513,022	0	0	0	0	0	0	0	0	0	0	0	1,513,022	
National Youth Authority	7,305,286	0	0	0	0	0	0	0	0	0	0	0	7,305,286	
Other Government Obligation-Contingency	3,580,531	0	0	0	0	0	0	0	0	0	0	0	3,580,531	
Other Government Obligation-Non Road Arr	117,782,646	0	0	0	0	0	0	0	0	0	0	0	117,782,646	
Total	156,999,342	10,191,079	1,748,676	27,730,247	0	0	0	0	0	0	0	0	196,669,345	
National Commission for Civic Education														
Gen. Admin HQ	59,175,798	3,349,262	0	0	0	0	0	0	0	0	0	0	62,525,060	
Total	59,175,798	3,349,262	0	0	0	0	0	0	0	0	0	0	62,525,060	
National Development Planning Commission														
Headquarters	12,901,228	5,324,718	0	0	0	0	0	0	0	0	0	0	18,225,947	
Total	12,901,228	5,324,718	0	0	0	0	0	0	0	0	0	0	18,225,947	
National Health Insurance Authority														
ACTUARY	0	0	0	2,001	0	0	0	0	0	0	0	0	2,001	

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
ADMINISTRATION	0	0	0	0	0	214,297,380	0	214,297,380	0	0	0	0	214,297,380	
CLAIMS	0	0	0	0	0	726,931,313	0	726,931,313	0	0	0	0	726,931,313	
CORPORATE AFFAIRS	0	0	0	0	0	178,752,046	0	178,752,046	0	0	0	0	178,752,046	
FINANCE	0	0	0	0	0	292,981,504	0	292,981,504	0	0	0	0	292,981,504	
Human Resource	0	0	0	0	0	359,503,709	0	359,503,709	0	0	0	0	359,503,709	
ICT-MIS	0	0	0	0	0	84,300,037	0	84,300,037	0	0	0	0	84,300,037	
Internal Audit	0	0	0	0	0	246,106	0	246,106	0	0	0	0	246,106	
LEGAL	0	0	0	0	0	62,075	0	62,075	0	0	0	0	62,915	
MEMBERSHIP and REGIONAL ORGANIZATION	0	0	0	0	0	72,478,235	0	72,478,235	0	0	0	0	72,478,235	
PRIVATE INSURANCE SCHEME'S DIRECTORA'	0	0	0	0	0	223,571	0	223,571	0	0	0	0	223,571	
PROCUREMENT	0	0	0	0	0	63,105	0	63,105	0	0	0	0	63,105	
PROVIDER PAYMENT	0	0	0	0	0	121,909	0	121,909	0	0	0	0	121,909	
QUALITY ASSURANCE	0	0	0	0	0	741,133	0	741,133	0	0	0	0	741,133	
RESEARCH, MONITORING and EVALUATION	0	0	0	0	0	89,921	0	89,921	0	0	0	0	89,921	
Total	0	0	0	0	0	1,930,794,044	0	1,930,794,044	0	0	0	0	1,930,794,044	
National Media Commission														
District Health Administration	0	0	0	0	1,000	0	0	0	0	0	0	0	1,000	
Gen. Admin	6,453,277	0	0	0	0	0	0	0	0	0	0	0	6,453,277	
Human Resource Management	27,000	0	0	0	0	0	0	0	0	0	0	0	27,000	
Other Government Obligation-Gratuity	2,276,056	0	0	0	0	0	0	0	0	0	0	0	2,276,056	
Total	8,756,333	0	0	0	1,000	0	0	0	0	0	0	0	8,757,333	
National Labour Commission														
Headquarters	3,678,365	0	0	0	0	0	0	0	0	0	0	0	3,678,365	
General Administration HQ	1,280,500	0	0	0	0	0	0	0	0	0	0	0	1,280,500	
Total	4,958,865	0	0	0	0	0	0	0	0	0	0	0	4,958,865	
Office of Government Machinery														
Commissions and Councils	21,608,343	0	0	0	0	0	0	0	0	0	0	0	21,608,343	
Covid 19 Secretariat	0	0	0	0	0	0	0	0	12,666,488	0	0	0	12,666,488	
Ghana AIDS Commission	13,711,058	0	0	0	0	0	0	0	0	0	0	0	13,711,058	
Ghana Investment Promotion Centre (GIPC)	564,746	0	0	0	13,474,994	0	0	0	0	0	0	0	14,039,739	
Inner City and Zongo Development	51,614,201	0	0	0	0	0	0	0	0	0	0	0	51,614,201	

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Internal Audit Agency	4,322,068		86,652	0	0	0	0	0	0	0	0	0	0	4,408,720
Local Government Service	11,051		0	0	0	0	0	0	0	0	0	0	0	11,051
Microfinance and Small Loans Centre (MASLO)	37,163,456		0	0	0	0	0	0	0	0	0	0	0	37,163,456
National Identification Authority (NIA)	68,731,190		0	0	0	0	0	0	0	0	0	0	0	68,731,190
National Population Council	2,820,303		0	0	0	0	0	0	0	0	0	0	0	2,820,303
Office of the Administrator	902,290		0	0	0	0	0	0	0	0	0	0	0	902,290
Office of the Minister for Monitoring and Eval	1,926,279		0	0	0	0	0	0	0	0	0	0	0	1,926,279
Office of the President	466,761,675		0	3,630	0	0	0	0	0	0	0	0	0	466,765,305
Office of the Senior Minister	1,986,000		0	0	0	0	0	0	0	0	0	0	0	1,986,000
Other Government Obligation-Contingency	3,847,559		0	0	0	0	0	0	0	0	0	0	0	3,847,559
Other Government Obligation-General Gover	102,116,240		0	0	0	0	0	0	0	0	0	0	0	102,116,240
Other Government Obligation-Gratuity	122,582,143		0	0	0	0	0	0	0	0	0	0	0	122,582,143
Other Government Obligation-Non Road Arr	227,371,715		0	0	0	0	0	0	0	0	0	0	0	227,371,715
Research Department	168,258,689		0	0	0	0	0	0	0	0	0	0	0	168,258,689
Scholarship Secretariat	202,755,727		0	0	0	0	0	0	0	0	0	0	0	202,755,727
Special Development Initiative	829,762,809		0	0	0	0	0	0	0	0	0	154,366,470	0	982,249,760
State Interest and Governance	12,605,631		0	0	0	0	0	0	0	0	0	0	0	12,605,631
Total	2,291,122,336		86,652	13,478,624	0	12,666,488	0	109,319,066	0	0	0	189,518,801	2,426,673,165	
Office of the Attorney General and Ministry of Justice														
Attorney General's Department	69,053,218		0	0	0	0	0	0	0	0	0	0	0	69,053,218
Council for Law Reporting	3,593,609		0	121,462	0	0	0	0	0	0	0	0	0	3,715,070
Economic and Organised Crime Office	25,048,212		0	0	0	0	0	0	0	0	0	0	0	25,048,212
Gen. Admin and Finance	34,698,936		0	0	0	0	0	0	0	0	0	0	0	34,698,936
General Legal Council	6,281,925		0	18,179,646	0	0	0	0	0	0	0	0	0	24,461,571
Law Reform Commission	1,551,058		0	0	0	0	0	0	0	0	0	0	0	1,551,058
Other Government Obligation-Subscription	31,788		0	0	0	0	0	0	0	0	0	0	0	31,788
Registrar General's Dep't	15,176,387		0	15,782,562	0	0	0	0	0	0	0	0	0	30,958,949
Total	155,435,132		0	34,083,669	0	0	0	0	0	0	0	0	0	189,518,801
Office of the Head of Civil Service														
Carreer, Management Directorate	9,238,556		0	34,929	0	0	0	0	0	0	0	0	0	9,273,486
Civil Service Training Centre	0		0	2,547,108	0	0	0	0	0	0	0	0	0	2,547,108

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		ANNUAL BUDGET FUNDING AMOUNT		GRAND TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
Finance and Administration	14,842,494		0		500		0		0		0		14,842,994	
Government Secretariat School	18,900		0		668,831		0		0		0		687,731	
Institute of Technical Supervision	0		0		298,726		0		0		0		298,726	
Other Government Obligation-Contingency	1,141,600		0		0		0		0		0		1,141,600	
Planning, Budgeting, Monitoring & Evaluation	2,614,124		0		0		0		0		0		2,614,124	
Procurement & Supply Chain Management Dpt	4,114,191		0		0		0		0		0		4,114,191	
Recruitment, Training & Development Directo	919,640		0		358,382		0		0		0		1,278,022	
Research, Statistics & Information Manage	345,434		0		0		0		0		0		345,434	
Total	33,234,939		0		3,908,475		0		0		0		37,143,415	
Office of the Special Prosecutor														
Headquarters	81,212,246		0		0		0		0		0		81,212,246	
Total	81,212,246		0		0		0		0		0		81,212,246	
Parliament of Ghana														
Corporate Services	0		5,693,124		0		0		0		0		5,693,124	
Finance and Administration	2,302,731		0		0		0		0		0		2,302,731	
General Operations	559,375,891		0		0		0		0		0		559,375,891	
Other Government Obligation-Gratuity	154,887,130		0		0		0		0		0		154,887,130	
Total	716,565,752		5,693,124		0		0		0		0		722,258,877	
Public Services Commission														
Commissioners	1,548,063		0		0		0		0		0		1,548,063	
Finance and Administration	17,400		0		0		0		0		0		17,400	
Office of the Executive Secretary	12,054,510		5,186,877		0		0		0		0		17,241,386	
Other Government Obligation-Gratuity	1,003,189		0		0		0		0		0		1,003,189	
Total	14,623,161		5,186,877		0		0		0		0		19,810,038	
Right to Information Commission														
Central Administration	7,412,041		0		0		0		0		0		7,412,041	
Total	7,412,041		0		0		0		0		0		7,412,041	
Road Fund														
Statutory Fund	0		0		0		2,949,087		0		0		2,949,087	
Total	0		0		0		2,949,087		0		0		2,949,087	
Grand Total	96,677,468,398		1,270,764,048		5,152,381,977		2,818,926,468		12,835,009		1,685,330,607		107,617,706,506	

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		GRAND TOTAL
	GH¢	0	GH¢	0	GH¢	0	GH¢	0	GH¢	0	
Ablekuma Central Municipal Assembly_AbCMA		0		0		3,501,329		6,078,041		0	9,579,370
Ablekuma North Municipal Assembly	2,246,511		726,261		3,867,165		3,098,735		0		9,938,671
Ablekuma West Municipal Assembly	2,266,873		771,545		2,541,270		3,694,850		0		9,274,537
Abuakwa North Municipal Assembly	3,136,834		1,128,704		1,086,507		1,259,276		0		6,611,321
Abuakwa South Municipal Assembly	3,737,639		3,787,013		1,097,451		763,554		0		9,385,658
Abura /Asebu/Kwamankese District Assembly	2,845,575		259,405		1,395,792		1,250,084		0		5,750,856
Accra Metropolitan Assembly	18,736,118		0		14,093,872		2,530,053		0		35,360,042
Achiase District Assembly_AcDA	0		282,565		372,538		1,199,983		0		1,855,086
Ada East District Assembly	3,382,908		696,554		1,462,415		1,021,420		0		6,563,297
Ada West District Assembly	1,656,342		322,797		1,382,366		694,796		0		4,056,301
Adaklu District Assembly	2,360,871		2,943,414		279,866		1,363,078		0		6,947,229
Adansi Asokwa District Assembly	2,591,946		1,492,058		321,381		1,542,337		0		5,947,722
Adansi North District Assembly	2,397,691		1,188,698		536,179		1,520,998		0		5,643,566
Adansi South District Assembly	2,624,455		873,012		1,250,004		2,018,036		0		6,765,508
Adenta Municipal Assembly	4,933,566		2,875,455		13,341,495		1,285,410		0		22,435,926
Afadzato South District Assembly	2,514,091		1,061,160		346,372		1,089,525		0		5,011,148
Afigya Kwabre North District Assembly	18,387		1,129,279		955,154		1,446,465		0		3,549,285
Afigya Kwabre South District Assembly	3,969,630		1,693,860		3,905,185		933,200		0		10,501,874
Agona East District Assembly	2,760,465		822,481		1,506,733		154,718		0		5,244,396
Agona West Municipal Assembly	4,516,205		5,533,949		1,889,880		866,931		0		12,806,966
Agortime Ziope District Assembly	2,459,769		1,574,591		243,217		1,159,822		0		5,437,398
Ahafo Ano North Municipal Assembly	2,418,408		1,909,033		143,841		1,181,504		0		5,652,786
Ahafo Ano South East Municipal Assembly	24,650		312,988		2,896,075		630,247		0		3,863,960
Ahafo Ano South West District Assembly	5,058,762		1,013,097		1,776,769		1,448,315		0		9,296,942
Ahanta West Municipal Assembly	3,900,820		768,229		2,836,598		1,614,815		0		9,120,462
Ajumako/Enyan/Esiam District Assembly	3,566,240		-609,263		167,987		4,214,170		0		7,339,134
Akatsi North District Assembly	2,327,156		706,483		1,415,570		3,706,152		0		8,155,362

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		GRAND TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	FUND	GH¢	FUND	GH¢	
Akatsi South District Assembly	2,239,864	331,814			370,428			1,311,165	0		4,253,271
Akrofuom District Assembly	2,458,343	978,499			2,782,053			1,205,456	0		7,424,352
Akuapem South District Assembly	3,649,027	265,179			1,551,187			2,323,552	0		7,788,946
Akuapim North Municipal Assembly	2,586,583	1,663,196			1,524,089			1,078,779	0		6,852,648
Akyemansa District Assembly	2,704,586	1,370,879			609,946			970,813	0		5,656,224
Amansie Central District Assembly	3,305,334	950,879			1,980,669			1,533,801	0		7,770,683
Amansie South District Assembly	2,216,667	54,114			4,460,128			1,093,033	0		7,823,942
Amansie West District Assembly	3,006,664	3,333,613			4,015,010			3,735,993	0		14,091,280
Amenfi Central District Assembly	1,748,567	404,063			607,338			1,452,301	0		4,212,270
Anloga District Assembly_AnDA	35,771	585,446			569,466			1,658,177	0		2,848,860
Aowin Municipal Assembly	2,749,703	472,723			717,372			1,642,933	0		5,582,731
Asante Akim Central Municipal Assembly	3,547,614	786,267			1,391,672			1,240,350	0		6,965,903
Asante Akim North District Assembly	2,531,238	607,529			713,998			1,379,895	0		5,232,660
Asante Akim South Municipal Assembly	2,967,733	1,587,137			1,166,519			1,915,518	0		7,636,907
Asene-Manso-Akroso District Assembly	1,691,408	853,965			379,985			1,200,596	10,000		4,135,955
Ashaiman Municipal Assembly	4,988,236	1,907,224			6,480,319			1,752,750	0		15,128,530
Asikuma-Odoben-Brakwa-Breman District Assembly	3,317,510	1,714,061			1,349,620			2,178,420	0		8,559,611
Asokore Mampong Municipal Assembly	4,044,373	853,118			1,928,919			767,674	0		7,594,083
Asokwa Municipal Assembly	4,296,453	1,892,368			5,271,936			3,174,994	0		14,635,751
Assin Fosu Municipal Assembly	4,524,063	769,694			1,825,118			1,169,172	0		8,288,048
Assin North District Assembly	2,427,358	1,669,279			311,102			1,092,931	0		5,500,669
Assin South District Assembly	2,779,538	1,212,337			287,702			1,355,352	0		5,634,929
Asunafo North Municipal Assembly	5,440,139	1,556,472			1,410,695			1,388,026	0		9,795,331
Asunafo South District Assembly	3,117,717	1,862,180			511,535			705,092	0		6,196,524
Asuogyaman District Assembly	3,546,063	628,470			892,984			1,517,500	0		6,585,018
Asutifi North District Assembly	3,780,339	429,696			5,793,635			1,104,122	0		11,107,792
Asutifi South District Assembly	3,028,777	1,155,955			932,149			1,371,739	0		6,488,621

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	FUND	GH¢	FUND	GH¢	FUND	GH¢
Atebubu Amantin Municipal Assembly	3,078,760	1,243,960	1,243,960	2,393,027	1,507,379	0	1,507,379	0	8,223,126			
Atiwa East District Assembly	1,505,931	1,307,597	1,307,597	843,056	-209,274	0	-209,274	0	3,447,310			
Atiwa West District Assembly	2,657,121	1,831,344	1,831,344	1,226,477	1,857,537	0	1,857,537	0	7,572,479			
Atwima Kwanwoma District Assembly	2,932,626	582,418	582,418	2,230,017	699,110	0	699,110	0	6,444,171			
Atwima Mponua District Assembly	4,851,601	467,391	467,391	1,813,441	987,525	0	987,525	0	8,119,958			
Atwima Nwabiagya Municipal Assembly	3,754,888	360,553	360,553	2,756,322	714,584	0	714,584	0	7,586,347			
Atwima Nwabiagya North District Assembly	2,694,416	151,471	151,471	1,834,068	455,394	0	455,394	0	5,135,349			
Awutu Senya District Assembly	3,705,491	787,163	787,163	646,814	779,820	0	779,820	0	5,919,288			
Awutu Senya East Municipal Assembly	4,355,222	5,223,389	5,223,389	12,641,824	419,284	0	419,284	0	22,639,718			
Ayawaso Central Municipal Assembly_ACMA	0	1,241,013	1,241,013	3,336,178	8,086,751	0	8,086,751	0	12,663,942			
Ayawaso East Municipal Assembly	1,870,665	202,212	202,212	1,601,659	6,219,147	0	6,219,147	0	9,893,684			
Ayawaso North Municipal Assembly	2,392,633	790,276	790,276	1,233,337	2,431,603	0	2,431,603	0	6,847,849			
Ayawaso West Municipal Assembly	1,626,040	2,317,029	2,317,029	14,154,294	64,545	0	64,545	0	18,161,909			
Ayensuano District Assembly	4,383,427	601,307	601,307	541,265	983,644	0	983,644	0	6,509,644			
Banda District Assembly	2,168,496	826,293	826,293	193,463	1,677,407	0	1,677,407	0	4,865,659			
Bawku Municipal Assembly	4,145,456	3,657,961	3,657,961	948,393	-744,494	0	-744,494	0	8,007,316			
Bawku West District Assembly	3,387,277	1,705,932	1,705,932	420,059	1,093,534	0	1,093,534	0	6,606,801			
Bekwai Municipal Assembly	3,398,502	2,395,196	2,395,196	1,713,977	2,234,228	0	2,234,228	0	9,741,903			
Berekum East Municipal Assembly	4,871,144	3,888,426	3,888,426	819,384	-829,579	0	-829,579	0	8,749,375			
Berekum West District Assembly	2,864,756	1,377,975	1,377,975	206,544	1,809,454	0	1,809,454	0	6,258,730			
Bia East District Assembly	1,876,227	503,493	503,493	559,585	1,504,130	0	1,504,130	0	4,443,436			
Bia West District Assembly	2,435,436	152,897	152,897	2,022,940	939,896	0	939,896	0	5,551,169			
Biakoye District Assembly	2,289,331	1,249,799	1,249,799	223,867	1,192,760	0	1,192,760	0	4,955,756			
Bibiani/Anhwiaso/Bekwai Municipal Assembly	3,565,199	508,164	508,164	2,008,472	1,150,751	0	1,150,751	0	7,232,586			
Binduri District Assembly	2,335,593	1,305,162	1,305,162	78,220	1,369,420	0	1,369,420	0	5,088,395			
Birim North District Assembly	2,993,501	1,078,075	1,078,075	6,024,318	1,617,289	0	1,617,289	0	11,713,184			
Birim South District Assembly	3,038,198	669,026	669,026	441,149	1,257,195	0	1,257,195	0	5,405,567			

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	FUND	GH¢	FUND	GH¢	FUND	GH¢
Birim Central Municipal Assembly	4,195,541	6,132,834		1,673,721	844,464	0						12,846,560
Bodi District Assembly	2,235,092	996,377		918,228	1,163,120	0						5,312,817
Bole District Assembly	3,004,665	889,662		859,937	831,266	0						5,585,531
Bolgatanga East District Assembly	2,216,532	508,632		105,060	1,721,836	0						4,552,060
Bolgatanga Municipal Assembly	8,490,863	4,773,100		1,216,214	929,451	0						15,409,628
Bongo District Assembly	3,444,976	1,574,332		249,661	1,202,499	0						6,471,467
Bosome Freho District Assembly	1,981,817	697,837		231,185	678,811	0						3,589,650
Bosomtwe District Assembly	3,198,466	289,736		3,108,930	1,103,264	0						7,700,395
Builsa North District Assembly	4,789,579	1,187,580		112,625	1,221,395	0						7,311,179
Builsa South District Assembly	2,085,125	288,636		103,373	1,643,211	0						4,120,346
Bunkpurugu Nakpanduri District Assembly	2,609,591	1,851,553		120,928	1,203,165	0						5,785,236
Cape Coast Metropolitan Assembly	10,134,580	180,874		4,272,827	303,386	0						14,891,668
Central Gonja District Assembly	3,106,371	1,840,791		632,787	1,418,207	0						6,998,155
Central Tongu District Assembly	2,018,524	1,868,510		293,863	1,002,138	0						5,183,035
Chereponi District Assembly	2,056,846	602,990		88,077	718,034	0						3,465,947
Dafiama Bussie Issa District Assembly	1,831,836	1,118,330		269,909	1,276,119	0						4,496,194
Denkyembaour District Assembly	2,509,211	974,739		1,049,217	2,136,032	0						6,669,198
Dormaa Central Municipal	3,969,526	4,874,978		1,035,237	906,221	0						10,785,962
Dormaa East District Assembly	2,918,840	1,814,259		478,104	2,156,355	0						7,367,558
Dormaa West District Assembly	2,426,998	829,523		365,445	198,300	0						3,820,265
East Gonja Municipal Assembly	4,470,066	3,643,832		194,598	949,330	0						9,257,826
East Mamprusi Municipal Assembly	4,364,244	1,636,525		199,501	862,463	0						7,062,733
Effia Kwesimintsim Municipal Assembly	3,336,428	8,889,835		5,089,246	5,274,202	0						22,589,712
Effutu Municipal Assembly	5,027,669	1,088,978		1,686,277	1,405,934	0						9,208,857
Ejisu Municipal Assembly	4,491,256	861,212		2,520,427	619,275	0						8,492,171
Ejura Sekyredumasi Municipal Assembly	3,519,610	2,035,002		1,594,999	1,397,741	0						8,547,352
Ekumfi District Assembly	2,432,404	1,086,387		494,653	1,118,844	0						5,132,288

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		GRAND TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	FUND	GH¢	FUND	GH¢	
Ellembele District Assembly	2,983,511	0	3,527,416	896,811	0	7,407,738					
Fanteakwa North District Assembly	3,049,441	285,762	788,336	1,442,048	0	5,565,587					
Fanteakwa South District Assembly	2,385,456	1,566,330	831,096	1,108,924	0	5,891,805					
Ga Central Municipal Assembly	2,931,788	1,921,108	3,454,572	2,157,531	0	10,464,999					
Ga East Municipal Assembly	4,936,103	0	7,205,428	614,107	0	12,755,637					
Ga North Municipal Assembly	3,430,919	2,350,184	3,582,218	1,186,014	0	10,549,336					
Ga South Municipal Assembly	1,058,753	-239,825	5,112,376	351,341	0	6,282,646					
Ga West Municipal Assembly	5,293,263	84,406	6,537,937	86,043	0	12,001,649					
Garu District Assembly	2,464,717	1,189,181	186,048	877,938	0	4,717,883					
Gomoa Central District Assembly	2,631,931	971,670	759,183	1,916,596	0	6,279,381					
Gomoa East District Assembly	546,758	197,958	4,427,830	-729,458	0	4,443,087					
Gomoa West District Assembly	1,433,476	1,392,514	2,651,516	883,334	0	6,360,839					
Gushiegu Municipal Assembly	2,848,616	890,909	281,278	797,018	0	4,817,822					
Ho Municipal Assembly	6,924,880	6,295,478	5,390,722	813,661	0	19,424,741					
Ho West District Assembly	3,022,284	553,652	1,255,687	1,147,846	0	5,979,469					
Hohoe Municipal Assembly	3,568,766	6,151,937	1,339,502	1,249,210	0	12,309,415					
Jaman North District Assembly	3,067,030	1,429,703	1,186,353	1,270,903	0	6,953,988					
Jaman South Municipal Assembly	3,599,441	1,181,291	740,100	1,392,847	0	6,913,679					
Jasikan District Assembly	2,512,131	174,885	420,219	819,023	0	3,926,258					
Jirapa Municipal Assembly	2,211,984	998,035	240,419	1,207,838	0	4,658,276					
Jomoro Municipal Assembly	2,024,602	138,876	1,594,651	1,324,284	0	5,082,413					
Juaben Municipal Assembly	2,806,398	501,095	912,978	-736,003	0	3,484,468					
Juaboso District Assembly	2,808,792	294,676	587,941	1,152,415	0	4,843,824					
Kajebi District Assembly	2,462,691	1,374,823	2,273,361	362,687	0	6,473,563					
Karaga District Assembly	2,671,955	583,025	112,522	852,001	0	4,219,502					
Kassena Nankana East Municipal Assembly	3,992,749	843,679	373,349	953,121	0	6,162,898					
Kassena Nankana West District Assembly	2,457,967	491,381	569,488	1,212,674	0	4,731,510					

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	FUND	GH¢	FUND	GH¢	FUND	GH¢
Keta Municipal Assembly	3,426,598	375,718	0	1,500	10,316,152	444,510	2,276,392	0	2,276,392	0	6,523,218	
Ketu North Municipal Assembly	2,864,920	-1,972,131			5,912,882	85,287	0	85,287	0	6,890,957		
Ketu South Municipal Assembly	3,110,923	1,089,727			1,344,785	751,113	0	751,113	0	6,296,549		
Kintampo North Municipal Assembly	4,056,394	1,615,655			953,907	1,140,289	0	1,140,289	0	7,766,244		
Kintampo South District Assembly	3,387,797	1,176,233			342,670	1,332,870	0	1,332,870	0	6,239,570		
Komenda-Edina-Eguafo-Abirim Municipal Assembly	5,670,370	460,596			1,328,298	138,678	0	138,678	0	7,597,942		
Korle Klotey Municipal Assembly_KoKMA	0	1,500			10,316,152	1,262,358	0	1,262,358	0	11,580,010		
Kpandai District Assembly	2,350,354	945,117			75,695	1,365,007	0	1,365,007	0	4,736,173		
Kpando Municipal Assembly	2,738,748	858,719			430,909	904,068	0	904,068	0	4,932,444		
Kpone Katamanso Municipal Assembly	4,606,622	1,385,642			15,180,991	1,883,948	0	1,883,948	0	23,057,202		
Krachi East Municipal Assembly	2,642,543	1,222,752			600,539	1,688,012	0	1,688,012	0	6,153,846		
Krachi Nchumuru District Assembly	1,899,304	677,664			115,332	1,103,638	0	1,103,638	0	3,795,938		
Krachi West District Assembly	2,285,173	1,420,707			204,870	1,000,321	0	1,000,321	0	4,911,071		
Krowor Municipal Assembly	2,665,107	64,812			6,735,192	465,944	0	465,944	0	9,931,054		
Kumasi Metropolitan Assembly	15,453,391	4,799,530			19,135,746	2,131,941	0	2,131,941	0	41,520,607		
Kumbungu District Assembly	3,841,031	2,415,993			170,864	1,206,766	0	1,206,766	0	7,634,653		
Kwabre East Municipal Assembly	3,929,227	865,694			1,160,935	1,446,432	0	1,446,432	0	7,402,287		
Kwadaso Municipal Assembly	3,366,438	202,707			2,562,861	2,748,501	0	2,748,501	0	8,880,507		
Kwaebibirem Municipal Assembly	3,157,200	1,360,605			885,491	1,628,834	0	1,628,834	0	7,032,130		
Kwahu Afram Plains North District Assembly	2,924,356	1,531,948			344,880	1,258,577	0	1,258,577	0	6,059,762		
Kwahu Afram Plains South District Assembly	2,270,111	891,769			404,851	2,608,651	0	2,608,651	0	6,175,382		
Kwahu East District Assembly	2,329,483	1,897,858			583,830	1,004,259	0	1,004,259	0	5,815,430		
Kwahu South District Assembly	2,968,036	1,115,133			835,796	729,081	0	729,081	0	5,648,046		
Kwahu West Municipal Assembly	4,340,283	1,216,288			2,002,798	1,689,104	0	1,689,104	0	9,248,473		
La Dade-Kotopon Municipal Assembly	2,540,852	1,165,173			9,587,178	1,792,229	0	1,792,229	0	15,085,432		
Lambusie Karni District Assembly	1,431,546	1,341,657			294,642	926,197	0	926,197	0	3,994,041		
La-Nkwantanang Municipal Assembly	5,787,937	22,097			5,342,399	1,210,359	0	1,210,359	0	12,362,792		

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	FUND	GH¢	FUND	GH¢	FUND	GH¢
Lawra Municipal Assembly	1,908,222	1,195,611	165,780	961,362	0	4,230,975						
Ledzokuku Municipal Assembly	4,446,644	139,287	4,369,160	1,112,537	0	10,067,629						
Lower Manya Krobo Municipal Assembly	3,795,204	5,519,509	987,718	2,126,503	0	12,428,933						
Mampong Municipal Assembly	4,217,285	196,735	2,690,151	667,925	0	7,772,096						
Mamprugu Moagduri District Assembly	1,657,692	653,967	237,362	956,002	0	3,505,023						
Mfantseman Municipal Assembly	3,296,237	8,468,987	1,579,154	694,192	0	14,038,570						
Mion District Assembly	3,491,395	1,821,714	411,510	75,312	0	5,799,931						
Mpohor District Assembly	1,961,336	1,090,243	1,492,632	722,106	0	5,266,317						
Nabdam District Assembly	2,336,138	913,520	39,801	809,617	0	4,099,076						
Nadowli Kaleo District Assembly	2,521,448	1,121,082	248,018	809,364	0	4,699,912						
Nandom District Assembly	1,800,285	1,114,825	168,701	2,128,304	0	5,212,114						
Nantom District Assembly	2,754,908	231,864	21,855	1,045,406	0	4,054,033						
Nanumba North Municipal Assembly	3,135,109	843,621	525,297	1,598,858	0	6,102,885						
Nanumba South District Assembly	1,992,600	1,858,339	74,127	5,249,466	0	9,174,531						
New Juaben North Municipal Assembly	59,690	371,072	1,421,261	2,423,143	0	4,275,166						
New Juaben South Municipal Assembly	8,093,392	10,363,054	5,151,500	1,640,515	0	26,268,602						
Ningo-Prampram District Assembly	3,574,359	1,243,983	3,135,227	1,344,661	0	9,298,231						
Nkoranza North District Assembly	3,172,668	1,697,773	235,357	2,435,029	0	7,540,827						
Nkoranza South Municipal Assembly	4,563,558	978,448	757,440	558,054	0	6,857,500						
Nkwanta North District Assembly	2,073,750	562,934	399,545	1,684,040	0	4,720,269						
Nkwanta South Municipal Assembly	1,634,640	684,636	322,240	1,207,822	0	3,849,337						
North Dayi District Assembly	2,101,546	668,779	299,285	2,492,177	0	5,561,787						
North East Gonja District Assembly_NEGDA	1,020,140	502,154	105,834	991,206	0	1,599,195						
North Gonja District Assembly	4,175,622	1,742,585	270,854	1,351,703	0	7,540,764						
North Tongu District Assembly	2,490,149	2,651,803	781,960	1,238,571	0	7,162,483						
Nsawam Adoagyiri Municipal Assembly	4,717,515	775,424	1,833,403	1,652,196	0	8,978,538						
Nzema East Municipal Assembly	2,949,999	0	948,454	1,020,905	0	4,919,359						

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	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	FUND	GH¢	FUND	GH¢	
Obuasi East District Assembly	49,700	3,053,417	2,536,956	3,336,729	0	8,976,802					
Obuasi Municipal Assembly	5,154,438	8,812,012	12,974,738	2,113,070	0	29,054,258					
Offinso Municipal Assembly	2,449,151	1,347,491	2,180,312	53,699	9,990	6,040,643					
Offinso North District Assembly	2,748,076	1,172,096	568,667	1,521,297	0	6,010,136					
Oforikrom Municipal Assembly	3,015,252	119,451	2,411,306	4,305,434	0	9,851,444					
Okaikwei North Municipal Assembly	2,547,466	195,712	4,919,166	4,222,195	0	11,884,538					
Okere District Assembly	2,199,386	750,531	424,774	1,151,301	0	4,525,991					
Old Tafo Municipal Assembly	2,286,873	6,172,944	5,249,001	3,434,295	0	17,143,112					
Prestea-Huni Valley Municipal Assembly	2,477,954	3,805,069	6,312,197	2,357,737	0	14,952,956					
Pru East District Assembly	2,328,840	1,874,580	798,435	1,269,817	0	6,271,673					
Pru West District Assembly	2,731,287	49,840	2,313,160	1,846,768	0	6,941,055					
Pusiga District Assembly	2,382,384	1,158,745	311,288	1,143,857	0	4,996,274					
Saboba District Assembly	1,858,118	1,214,993	94,807	1,300,342	0	4,468,261					
Sagnerigu Municipal Assembly	5,314,885	4,972,044	354,516	394,901	0	11,036,345					
Savelugu Municipal Assembly	3,506,530	851,046	469,099	1,043,624	0	5,870,298					
Sawla/Tuna/Kalba District Assembly	3,026,030	1,818,696	356,977	1,681,845	0	6,883,548					
Sefwi Akontombra District Assembly	1,644,121	79,859	1,741,295	1,444,391	0	4,909,665					
Sefwi Wiawso Municipal Assembly	3,846,192	4,387,707	1,217,987	1,961,156	0	11,413,041					
Sekondi Takoradi Metropolitan Assembly	15,563,024	1,192,499	11,571,086	2,731,237	0	31,057,846					
Sekyere Afram Plains District Assembly	1,684,136	2,408,596	125,588	3,061,783	0	7,280,103					
Sekyere Central District Assembly	2,818,136	746,955	1,068,783	583,663	0	5,217,537					
Sekyere East District Assembly	3,300,825	2,493,072	698,359	881,203	0	7,373,459					
Sekyere Kumawu District Assembly	2,713,142	1,190,712	1,265,596	618,701	10,000	5,798,151					
Sekyere South District Assembly	3,685,436	1,033,937	1,804,895	1,805,731	0	8,329,999					
Sene East District Assembly	2,484,220	1,150,968	295,337	2,235,430	0	6,165,954					
Sene West District Assembly	3,336,191	683,163	392,801	1,451,959	0	5,864,113					
Shai-Osudoku District Assembly	3,771,368	688,892	2,397,415	635,742	0	7,493,417					

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	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	FUND	GH¢	FUND	GH¢	
Shama District Assembly	3,305,927	266,641	2,974,252	1,688,016	0	8,234,836					
Sissala East Municipal Assembly	2,896,894	1,132,071	591,711	1,128,191	0	5,748,867					
Sissala West District Assembly	1,904,538	864,100	481,195	1,263,742	0	4,513,574					
South Dayi District Assembly	2,524,772	2,666,782	560,811	1,416,351	0	7,168,717					
South Tongu District Assembly	3,273,689	865,674	693,444	1,208,395	0	6,041,202					
Suaman District Assembly	2,484,011	932,994	-630,644	1,930,711	0	4,717,072					
Suame Municipal Assembly	2,818,669	12,096,220	7,397,625	7,041,560	0	29,354,073					
Suhum Municipal Assembly	3,160,040	1,228,545	1,185,425	986,523	0	6,560,534					
Sunyani Municipal Assembly	11,629,039	5,715,385	2,974,898	1,507,280	0	21,826,602					
Sunyani West District Assembly	5,112,631	592,181	975,718	1,189,598	0	7,870,127					
Tain District Assembly	3,241,300	1,698,240	373,042	826,041	0	6,138,623					
Talensi District Assembly	4,006,752	1,212,693	441,885	719,636	0	6,380,966					
Tamale Metropolitan Assembly	13,267,737	1,181,965	2,015,291	3,183,506	0	19,648,498					
Tano North Municipal Assembly	4,648,196	1,738,748	654,437	1,288,883	0	8,330,265					
Tano South Municipal Assembly	3,964,749	1,245,051	581,651	1,039,196	0	6,830,648					
Tarkwa Nsuaem Municipal Assembly	4,447,259	2,682,247	7,820,536	2,112,722	0	17,062,764					
Tatale Sanguli District Assembly	1,915,734	292,382	206,410	1,573,049	0	3,987,574					
Techiman Municipal Assembly	8,749,067	4,457,771	2,696,339	918,968	0	16,822,144					
Techiman North District Assembly	4,033,441	735,947	532,255	174,943	0	5,476,586					
Tema Metropolitan Assembly	8,484,812	972,986	20,348,200	1,923,169	0	31,729,168					
Tema West Municipal Assembly	3,147,406	1,183,558	8,145,436	-97,689	0	12,378,710					
Tempene District Assembly	1,705,639	89,283	690,487	921,323	0	3,406,733					
Tolon District Assembly	3,993,010	618,922	308,153	997,330	0	5,917,415					
Twifo Hemang Lower Denkyira District Assembly	2,950,218	1,467,771	404,628	1,110,602	0	5,933,220					
Twifu Ati Morkwa District Assembly	3,724,599	1,677,858	851,714	839,298	0	7,093,468					
Upper Denkyira East Municipal Assembly	3,542,141	937,796	1,081,560	1,432,057	0	6,993,553					
Upper Denkyira West District Assembly	2,356,732	1,666,783	8,696,819	813,297	0	13,533,631					

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT
FOR THE YEAR 2021 BY FUND SOURCE**

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		COVID FUND		GRAND TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	FUND	GH¢	FUND	GH¢	
Upper Manya Krobo District Assembly	2,433,458	1,315,146	444,952	2,283,824	0	6,477,380					
Upper West Akim District Assembly	3,861,966	1,125,898	631,572	1,182,096	0	6,801,532					
Wa East District Assembly	1,936,762	1,723,875	427,438	727,544	0	4,815,619					
Wa Municipal Assembly	7,577,277	5,247,842	1,331,860	1,179,617	0	15,336,596					
Wa West District Assembly	2,494,515	762,037	135,621	859,645	0	4,251,818					
Wassa Amenfi East Municipal Assembly	30,194	1,055,884	1,560,472	1,167,447	0	3,813,997					
Wassa Amenfi West Municipal Assembly	3,655,578	1,575,224	740,412	275,904	0	6,247,117					
Wassa East District Assembly	3,721,183	1,795,900	1,421,033	975,106	0	7,913,222					
Weija-Gbawe Municipal Assembly	7,319,127	2,315,316	5,906,231	2,644,757	0	18,185,430					
Wenchi Municipal Assembly	5,402,945	1,090,440	1,056,379	689,590	0	8,239,354					
West Akim Municipal Assembly	4,193,407	1,624,150	538,279	2,007,523	0	8,363,359					
West Gonja District Assembly	3,327,227	1,974,145	233,802	1,054,678	0	6,589,851					
West Mamprusi Municipal Assembly	4,442,394	1,445,452	534,060	3,979,841	0	10,401,747					
Yendi Municipal Assembly	4,215,195	936,099	552,710	815,856	0	6,519,860					
Yilo Krobo Municipal Assembly	7,177,391	830,713	1,022,262	2,787,418	0	11,817,784					
Yunyoo Nasuan District Assembly	1,256,607	1,812,923	27,820	-156,654	0	2,940,696					
Zabzugu District Assembly	2,112,604	386,410	138,232	1,489,112	0	4,126,358					
MMDA Total	872,708,838	389,969,007	533,251,861	373,715,245	29,990	2,169,674,942					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY FUNCTION OF GOVERNMENT

MDAs DEFENCE	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢
Defence N.E.C	359,026,035	0	0	359,026,035	8,065,687	350,960,347				
Foreign Military Aid	3,733,925	0	0	3,733,925	10,914	3,723,011				
Military Defence	1,646,032,120	0	0	1,646,032,120	2,086,696,165	-440,664,045				
Total	2,008,792,079	0	0	2,008,792,079	2,094,772,766	-85,980,687				
ECONOMIC AFFAIRS										
Agriculture	1,222,857,854	0	0	1,222,857,854	1,259,303,991	-36,446,137				
Air Transport	198,780,000	0	0	198,780,000	1,489,611	197,290,389				
Communication	24,577,982	0	0	24,577,982	238,475,868	-213,897,886				
Construction	15,626,533	0	0	15,626,533	13,254,961	2,371,572				
Distributive trades, storage and warehousing	11,731,157	0	0	11,731,157	109,860	11,621,297				
Economic Affairs N.E.C	71,816,144	0	0	71,816,144	110,657,612	-38,841,468				
Electricity	778,705,486	0	0	778,705,486	38,567,223	740,138,263				
Fishing and Hunting	353,722,380	0	0	353,722,380	39,159,509	314,562,871				
Forestry	33,296,580	0	0	33,296,580	0	33,296,580				
General Economic and Commercial	569,043,140	0	0	569,043,140	498,780,344	70,262,796				
General Labor Affairs	365,629,763	0	0	365,629,763	25,199,427	340,430,336				
Manufacturing	322,340,975	0	0	322,340,975	174,490,534	147,850,441				
Mining of Mineral Resources other than mineral fuels	1,791,808,566	0	0	1,791,808,566	291,719,654	1,500,088,912				
Multipurpose Development projects	2,285,897	0	0	2,285,897	2,224,596	61,301				
Nuclear fuels	31,473,534	0	0	31,473,534	19,059,606	12,413,928				
Other Fuels	29,097,752	0	0	29,097,752	63,417,819	-34,320,066				
Petroleum and Natural Gas	927,144	0	0	927,144	145,139	782,005				
R&D Agriculture, Forestry, Fishing and hunting	145,434,702	0	0	145,434,702	2,425,903	143,008,799				
R&D Mining Manufacturing and construction	75,916,079	0	0	75,916,079	68,187,987	7,728,093				
Railway Transport	512,575,692	0	0	512,575,692	229,082,545	283,493,146				
Road Transport	2,618,272,904	0	0	2,618,272,904	1,334,502,490	1,283,770,414				

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY FUNCTION OF GOVERNMENT

	APPROPRIATION BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL		VARIANCE	
	GH¢		GH¢		GH¢		GH¢		GH¢	
MDAs										
Tourism	44,497,970		0		44,497,970		63,658,460		-19,160,490	
Water Transport	0		0		0		153,030,982		-153,030,982	
Total	9,220,418,236		0		9,220,418,236		4,626,944,123		4,593,474,113	
EDUCATION										
Education N.E.C	4,791,881,585		0		4,791,881,585		12,419,476,215		-7,627,594,630	
Education not definable by Level	170,745,154		0		170,745,154		1,021,665,646		-850,920,492	
First Stage of Tertiary Education	106,908,952		0		106,908,952		1,250,008,366		-1,143,099,414	
Lower-Secondary Education	2,188,403,794		0		2,188,403,794		64,142,925		2,124,260,868	
Post-Secondary Nontertiary Education	342,101,729		0		342,101,729		167,912,067		174,189,662	
Pre-primary Education	102,534,121		0		102,534,121		0		102,534,121	
Primary Education	2,354,016,690		0		2,354,016,690		68,779,074		2,285,237,616	
Second Stage of Tertiary Education	2,918,932,400		0		2,918,932,400		2,003,028,734		915,903,666	
Subsidiary services to Education	1,457,057,904		0		1,457,057,904		19,127,415		1,437,930,489	
Tertiary Education - University of Ghana Legon	0		0		0		137,559,458		-137,559,458	
Upper-Secondary Education	2,167,693,845		0		2,167,693,845		203,044,296		1,964,649,550	
Total	16,600,276,174		0		16,600,276,174		17,354,744,196		-754,468,022	
ENVIRONMENTAL PROTECTION										
Environmental Protection N.E.C	140,922,303		0		140,922,303		136,024,870		4,897,433	
Protection of Biodiversity and Landscape	8,584,181		0		8,584,181		8,821,290		-237,109	
Waste management	0		0		0		2,112,656		-2,112,656	
Waste Water Management	31,474,607		0		31,474,607		42,630,300		-11,155,693	
Total	180,981,091		0		180,981,091		189,589,116		-8,608,025	
GENERAL PUBLIC SERVICES										
Basic Research	26,025,673		0		26,025,673		16,817,459		9,208,214	
Economic Aid routed through International Agencies	0		0		0		8,027,702		-8,027,702	
Economic Aid to Develop Countries and Countries in Th	647,946,277		0		647,946,277		7,480,217		640,466,061	
Executive and Legislative Organs	2,708,432,507		0		2,708,432,507		3,570,558,655		-862,126,147	

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY FUNCTION OF GOVERNMENT

MDAs	APPROPRIATION BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL		VARIANCE	
	GH¢		GH¢		GH¢		GH¢		GH¢	
External affairs	460,990,781		0		460,990,781		472,857,891		-11,867,110	
Financial and fiscal Affairs	25,485,051,560		0		25,485,051,560		7,315,439,958		18,169,611,601	
General Personnel Services	857,388,378		0		857,388,378		703,474,746		153,913,632	
General Public Services N.E.C.	248,683,152		0		248,683,152		238,388,815		10,294,338	
Other General Services	75,567,363		0		75,567,363		425,434,827		-349,867,464	
Overall Planning and Statistical Services	74,260,846		0		74,260,846		20,648,379		53,612,467	
Public Debt Transaction-External	51,146,392,098		0		51,146,392,098		19,101,733,706		32,044,658,392	
Public Debt Transactions	0		0		0		26,953,692,086		-26,953,692,086	
R & D General Public Services	21,028,245		0		21,028,245		2,868,305		18,159,940	
Transfers of a General Character between different levies	0		0		0		946,030		-946,030	
Unspecified	6,340,082,679		0		6,340,082,679		7,262,253,449		-922,170,771	
Total	88,091,849,560		0		88,091,849,560		66,100,622,223		21,991,227,336	
HEALTH										
General Hospital Services	985,893,805		0		985,893,805		1,835,337,235		-849,443,430	
General Medical Services	15,790,962		0		15,790,962		112,741,243		-96,950,281	
Health N.E.C	5,395,152,752		0		5,395,152,752		6,107,384,717		-712,231,965	
Paramedical Services	0		0		0		9,518,078		-9,518,078	
Pharmaceutical Products	0		0		0		55,188		-55,188	
Public health Services	8,836,275		0		8,836,275		114,598,492		-105,762,216	
R & D Health	46,760,321		0		46,760,321		197,389,238		-150,628,917	
Specialised Hospital Services	0		0		0		97,341,951		-97,341,951	
Specialised Medical Services	106,516,167		0		106,516,167		83,324,593		23,191,574	
Total	6,558,950,281		0		6,558,950,281		8,557,690,733		-1,998,740,452	
HOUSING & COMMUNITY AMENITIES										
Community Development	7,154,211		0		7,154,211		355,357,409		-348,203,199	
Housing and Development	212,564,756		0		212,564,756		129,539,762		83,024,994	
R&D Housing and Community Amenities	14,062,780		0		14,062,780		24,606,778		-10,543,998	

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY FUNCTION OF GOVERNMENT**

	APPROPRIATION BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL		VARIANCE	
	GH¢		GH¢		GH¢		GH¢		GH¢	
MDAs										
Water Supply	572,535,892	0	572,535,892	0	572,535,892	0	464,592,337	107,943,555		
Total	806,317,639	0	806,317,639	0	806,317,639	0	974,096,286	-167,778,647		
PUBLIC ORDER & SAFETY										
Fire Protection Services	423,490,900	0	423,490,900	0	423,490,900	0	562,144,673	-138,653,773		
Law Courts	250,137,707	0	250,137,707	0	250,137,707	0	401,781,965	-151,644,258		
Prisons	11,099,571	0	11,099,571	0	11,099,571	0	0	11,099,571		
Public Order and Safety N. E. C	0	0	0	0	0	0	442,773,933	-442,773,933		
Public order and safety n.e.c (CS)	1,475,163,781	0	1,475,163,781	0	1,475,163,781	0	1,758,933,186	-283,769,405		
Public Services	2,456,107,515	0	2,456,107,515	0	2,456,107,515	0	2,754,202,620	-298,095,106		
Total	4,615,999,473	0	4,615,999,473	0	4,615,999,473	0	5,919,836,376	-1,303,836,903		
RECREATION, CULTURE, AND RELIGION										
Broadcasting and Publishing Services	348,791,957	0	348,791,957	0	348,791,957	0	148,841,150	199,950,807		
Cultural Services	95,389,670	0	95,389,670	0	95,389,670	0	91,352,803	4,036,868		
Recreational and Sporting Services	24,382,056	0	24,382,056	0	24,382,056	0	186,905,007	-162,522,951		
Total	468,563,683	0	468,563,683	0	468,563,683	0	427,098,960	41,464,723		
SOCIAL PROTECTION										
Disability	1,902,190	0	1,902,190	0	1,902,190	0	1,131,917	770,273		
Family and Children	35,441,193	0	35,441,193	0	35,441,193	0	53,832,656	-18,391,463		
R&D Social Protection	6,485,629	0	6,485,629	0	6,485,629	0	19,090,354	-12,604,724		
Sickness	0	0	0	0	0	0	5,062,353	-5,062,353		
Social Exclusion N.E.C.	215,311	0	215,311	0	215,311	0	0	215,311		
Social Protection N.E.C.	137,251,303	0	137,251,303	0	137,251,303	0	995,065,042	-857,813,739		
Unemployment	299,360,358	0	299,360,358	0	299,360,358	0	298,129,405	1,230,954		
Total	480,655,985	0	480,655,985	0	480,655,985	0	1,372,311,727	-891,655,741		
Grand Total	129,032,804,201	0	129,032,804,201	0	129,032,804,201	0	107,617,706,506	21,415,097,695		

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY FUNCTION OF GOVERNMENT

MMDAs	APPROPRIATION BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL BUDGET		VARIANCE	
	GH¢		GH¢		GH¢		GH¢		GH¢	
ECONOMIC AFFAIRS										
Agriculture	262,147,140		13,060,131		275,207,271		52,467,314		222,739,956	
Coal and Other Solid Mineral Fuel	0		0		0		15,950		-15,950	
Construction	0		0		0		166,692		-166,692	
General Economic and Commercial	150,701,991		29,155,022		179,857,013		37,743,070		142,113,943	
General Labor Affairs	0		0		0		12,800		-12,800	
Manufacturing	0		0		0		70,128		-70,128	
Mining of Mineral Resources other than mineral fuels	0		0		0		31,920		-31,920	
Road Transport	246,727,563		73,019,157		319,746,720		72,722,869		247,023,851	
Tourism	1,657,409		51,406		1,708,815		562,792		1,146,023	
Total	661,234,103		115,285,715		776,519,818		163,793,535		612,726,282	
EDUCATION										
Education N.E.C	258,050,204		47,887,286		305,937,490		65,869,737		240,067,753	
Lower-Secondary Education	42,261,008		4,760,275		47,021,283		7,975,097		39,046,186	
Pre-primary Education	22,396,555		4,008,557		26,405,112		8,074,478		18,330,634	
Primary Education	99,468,643		9,792,072		109,260,714		18,066,197		91,194,517	
Tertiary Education - University of Ghana Legon	0		0		0		30,166		-30,166	
Upper-Secondary Education	9,171,196		2,570,155		11,741,351		2,388,248		9,353,103	
Total	431,347,605		69,018,345		500,365,950		102,403,922		397,962,028	
ENVIRONMENTAL PROTECTION										
Environmental Protection N.E.C	6,917,473		1,516,697		8,434,170		764,636		7,669,534	
Protection of Biodiversity and Landscape	3,596,997		342,393		3,939,390		127,724		3,811,666	
Waste management	35,761,765		3,513,063		39,274,828		6,558,613		32,716,215	
Total	46,276,236		5,372,152		51,648,388		7,450,973		44,197,415	
GENERAL PUBLIC SERVICES										
Economic Aid routed through International Agencies	0		0		0		26,591		-26,591	
Economic Aid to Develop Countries and Countries in Trai	0		0		0		1,400		-1,400	
Executive and Legislative Organs	1,065,545,913		187,283,757		1,252,829,670		1,558,678,731		-305,849,061	

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY FUNCTION OF GOVERNMENT

	APPROPRIATION BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL BUDGET		VARIANCE	
	GH¢		GH¢		GH¢		GH¢		GH¢	
MMDAs										
External affairs	0		0		0		41,337		-41,337	
Financial and fiscal Affairs	54,313,812		5,217,668		59,531,480		17,855,954		41,675,526	
Other General Services	60,935,005		5,338,019		66,273,024		20,911,223		45,361,801	
Unspecified	0		48,400		48,400		36,803,373		-36,754,973	
Total	1,180,794,731		197,887,843		1,378,682,574		1,634,318,609		-255,636,035	
HEALTH										
General Hospital Services	73,632,795		7,401,441		81,034,235		16,908,384		64,125,851	
General Medical Services	162,587,931		20,892,941		183,480,872		35,470,718		148,010,154	
Health N.E.C	0		0		0		122,022		-122,022	
Public health Services	262,062,616		36,777,356		298,839,972		36,741,194		262,098,778	
Specialised Hospital Services	0		0		0		25,814		-25,814	
Total	498,283,341		65,071,738		563,355,079		89,268,132		474,086,947	
HOUSING & COMMUNITY AMENITIES										
Community Development	93,581,977		6,723,867		100,305,844		21,314,424		78,991,420	
Housing and Development	578,156,787		100,778,998		678,935,785		113,514,022		565,421,763	
Water Supply	44,992,667		4,685,455		49,678,123		10,581,187		39,096,936	
Total	716,731,431		112,188,321		828,919,752		145,409,633		683,510,119	
PUBLIC ORDER & SAFETY										
Fire Protection Services	0		0		0		30,492		-30,492	
Public Order and Safety N. E. C	38,966,517		12,379,383		51,345,901		12,367,051		38,978,849	
Public Services	0		0		0		783,031		-783,031	
Total	38,966,517		12,379,383		51,345,901		13,180,575		38,165,326	
RECREATION, CULTURE, AND RELIGION										
Recreational and Sporting Services	1,949,748		126,067		2,075,814		0		2,075,814	
Total	1,949,748		126,067		2,075,814		0		2,075,814	
SOCIAL PROTECTION										
Family and Children	58,699,034		5,991,201		64,690,236		13,745,795		50,944,440	
Social Protection N.E.C.	420,271		0		420,271		103,768		316,503	
Total	59,119,305		5,991,201		65,110,506		13,849,563		51,260,944	
Grand Total	3,634,703,017		583,320,765		4,218,023,781		2,169,674,942		2,048,348,840	

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION		INTEREST	FINANCIAL/ASSETS		OTHER EXPENSES	SOCIAL BENEFITS	GOVERNMENT SUBSIDY	GOODS AND SERVICES		GRAND TOTAL
	GH¢			GH¢					GH¢	GH¢	
Audit Service											
Direct Audit	10,943,075			0	0	0	31,500	0	871,795		11,846,369
Central Gov't Audit Dept.	20,608,060			0	0	0	138,125	0	550,599		21,296,784
Commissioners	0			0	0	0	0	0	645		645
Finance and Administration	25,862,203			10,908,905	0	0	456,000	0	25,849,122		63,076,230
Performance & Special Audit	31,851,737			0	0	0	42,976	0	626,560		32,521,273
Regional, District Audits & EIDA	219,098,289			1,142,790	0	0	228,028	0	34,208,407		254,677,514
Review Audit	0			0	0	0	3,500	0	193,657		197,157
Total	308,363,364			12,051,695	0	0	900,129	0	62,300,784		383,615,972
Central GoG											
Controller and Acct. General's Dept.	0			0	0	0	0	0	168,222,480		168,222,480
Debt Management	0			33,989,491,593	0	0	0	0	54,874,787		34,044,366,380
Donor Funds	0			0	0	0	0	0	99		99
General Government Services	0			0	0	0	0	0	40,096,919		40,096,919
Gratuities	308,546,204			0	0	0	0	0	40,434,647		308,546,204
Management Services	0			0	0	0	0	0	0		40,434,647
Pensions	1,338,692,021			0	0	0	0	0	0		1,338,692,021
Social Security	2,098,387,944			0	0	0	0	0	872,708,838		2,098,387,944
Transfer to MMDAs	0			0	0	0	0	0	0		872,708,838
Total	3,745,626,169			33,989,491,593	0	0	0	0	1,176,337,770		38,911,455,532
Commission on Human Rights and Admin. Justice											
Administrative Justice Department	0			0	0	0	0	0	629,669		629,669
Anti Corruption Department	30,043,969			4,568,937	518,000	0	70,074	0	5,787,213		40,988,193
Human Rights Department	0			0	0	0	0	0	771,233		771,233
Other Government Obligation-Tax Refund	1,164,165			0	0	0	0	0	0		1,164,165
Regional Offices	0			0	0	0	0	0	1,788,799		1,788,799
Total	31,208,134			4,568,937	518,000	0	70,074	0	8,976,914		45,342,059
Electoral Commission											
Headquarters	0			1,213,127	0	0	0	0	81,339,515		82,552,642
Other Government Obligation-Non Road Arrears	0			20,108,294	0	0	0	0	95,927,484		116,035,778
Regional Officers	57,022,288			21,373,786	0	0	0	0	2,435,417		80,831,490
Total	57,022,288			42,695,207	0	0	0	0	179,702,416		279,419,910
Energy Fund											
Statutory Fund	2,128,999			0	13,100	0	83,930	0	3,868,250		6,094,279
Total	2,128,999			0	13,100	0	83,930	0	3,868,250		6,094,279
GETFund											
Statutory Fund	1,199,511			751,953,643	1,488,584	587,501	587,501	0	69,530,679		824,759,917
Total	1,199,511			751,953,643	1,488,584	587,501	587,501	0	69,530,679		824,759,917
Ghana Revenue Authority											
Support Services Division	1,163,512,669			171,752,905	143,071,561	48,876,676	48,876,676	0	292,714,113		1,819,927,923
Total	1,163,512,669			171,752,905	143,071,561	48,876,676	48,876,676	0	292,714,113		1,819,927,923
Judicial Service											
Judicial Service	289,040,877			6,657,674	0	0	0	0	9,130,582		304,829,133
Judiciary	5,572,405			50,089,083	0	2,834,000	2,834,000	0	35,550,727		94,046,216
Other Government Obligation-General Government Serv	0			0	59,317	0	0	0	0		59,317

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION		INTEREST		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Other Government Obligation-Gratuity	51,551,455	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,551,455
Total	346,164,738	0	0	56,746,757	59,317	2,834,000	0	44,681,309	0	0	0	0	44,681,309	0	450,486,121	
Legal Aid Commission																
Central Administration	17,495,678	0	0	901,415	0	0	0	0	0	0	0	0	976,626	0	19,373,719	
Total	17,495,678	0	0	901,415	0	0	0	976,626	0	0	0	0	976,626	0	19,373,719	
Min of Employment & Labour Relation																
Dept. of Co-operatives	7,784,018	0	0	0	0	0	0	0	0	0	0	0	252,877	0	8,036,895	
Dept. of Factories Inspectorate	3,016,878	0	0	0	0	0	0	0	0	0	0	0	220,612	0	3,237,490	
Fair Wages and Salaries Commission	3,201,926	0	0	0	0	0	0	0	0	0	0	0	295,394	0	3,497,320	
Ghana Cooperative Council	83,866	0	0	0	0	0	0	0	0	0	0	0	15,216	0	99,082	
Headquarters	5,047,904	0	0	946,108	0	0	0	0	0	0	0	0	3,158,654	0	9,152,666	
Integrated Community Centeres For-Employable Skill	7,704,530	0	0	0	0	0	0	0	0	0	0	0	78,825	0	7,783,354	
Labour Department	8,265,991	0	0	0	0	0	0	0	0	0	0	0	550,446	0	8,816,437	
Management Development & Productivity Institute (M	2,525,910	0	0	0	76,203	85,187	0	0	0	0	0	0	1,268,756	0	3,956,055	
National Pension & Regulatory Authority	21,561,716	0	0	3,583,068	0	800,394	0	0	0	0	0	0	14,453,479	0	40,398,657	
National Vocational Training Institute (NVTI)	19,478,285	0	0	0	210,502	1,328,627	0	0	0	0	0	0	16,478,852	0	37,496,266	
Opportunity Industrialisation center	3,286,300	0	0	92,499	0	0	0	0	0	0	0	0	744,334	0	4,123,132	
Organisation of African Trade Union Unity	361,676	0	0	0	0	0	0	0	0	0	0	0	0	0	361,676	
Other Government Obligation-Contingency	0	0	0	0	0	0	0	0	0	0	0	0	2,545,000	0	2,545,000	
Other Government Obligation-Non Road Arrears	0	0	0	0	0	0	0	0	0	0	0	0	2,799,616	0	2,799,616	
Other Government Obligation-Other Earmarked Funds	0	0	0	0	0	0	0	0	0	0	0	0	255,945,558	0	255,945,558	
Other Government Obligation-Subscription	0	0	0	0	580,274	0	0	0	0	0	0	0	0	0	580,274	
Total	82,318,999	0	0	4,621,675	866,979	2,214,208	0	298,807,618	0	0	0	0	298,807,618	0	388,829,479	
Ministry of Communications																
Cyber Security Secretariat	0	0	0	19,994,807	0	0	0	0	0	0	0	0	2,260,412	0	22,255,219	
Data Protection Commission	1,137,073	0	0	251,366	0	0	0	0	0	0	0	0	779,920	0	2,168,359	
Department of Feeder Roads	0	0	0	336,709	0	0	0	0	0	0	0	0	0	0	336,709	
Gen. Admin	4,508,985	0	0	2,249,244	0	0	0	0	0	0	0	0	624,727	0	7,382,956	
Ghana Health Service	0	0	0	0	0	0	0	0	0	0	0	0	134,853	0	134,853	
Ghana Meteorological Agency	14,126,437	0	0	3,256,863	0	0	0	0	0	0	0	0	6,746,029	0	24,129,329	
India Kofi Annan Centre of Excellence in IC	3,943,457	0	0	938,334	0	0	0	0	0	0	0	0	281,608	0	5,163,399	
Information Services Department	2,195,470	0	0	0	0	0	0	0	0	0	0	0	0	0	2,195,470	
National Information Technology Agency	5,353,267	0	0	3,830,052	234,270	0	0	0	0	0	0	0	6,662,286	0	16,079,874	
Other Government Obligation-General Government Servic	0	0	0	0	0	0	0	0	0	0	0	0	114,998,000	0	114,998,000	
Other Government Obligation-Non Road Arrears	0	0	0	23,486,248	0	0	0	0	0	0	0	0	73,694,474	0	97,180,722	
Other Government Obligation-Subscription	0	0	0	0	2,291,054	0	0	0	0	0	0	0	0	0	2,291,054	
Postal & Courier Services Regulatory Commission	684,921	0	0	905,797	0	0	0	0	0	0	0	0	838,903	0	2,429,620	
Total	31,949,609	0	0	55,249,421	2,525,324	0	0	207,021,210	0	0	0	0	207,021,210	0	296,745,565	
Ministry of Chieftaincy and Religious Affairs																
Gen. Admin HQ	13,845,131	0	0	0	0	0	0	0	0	0	0	0	1,992,205	0	15,837,336	
National House of Chiefs	12,793,684	0	0	0	0	0	0	0	0	0	0	0	0	0	12,793,684	
Other Government Obligation-Non Road Arrears	0	0	0	575,021	0	0	0	0	0	0	0	0	4,863,250	0	5,438,271	
Statistical Service	0	0	0	0	0	0	0	0	0	0	0	0	544,231	0	544,231	
Total	26,638,815	0	0	575,021	0	0	0	7,399,686	0	0	0	0	7,399,686	0	34,613,522	
Ministry of Defence																

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION		INTEREST		FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Gen. Admin	4,420,300	0	0	388,968	0	0	578,324	0	1,696,298	0	0	0	0	7,083,891		
Ghana Armed Forces	1,744,153,637	0	0	155,295,016	0	0	0	0	48,463,288	0	0	0	0	1,947,911,942		
Other Government Obligation-Contingency	0	0	0	0	0	0	0	0	133,032	0	0	0	0	133,032		
Other Government Obligation-Non Road Arrears	0	0	0	80,142,965	0	0	1,926,893	0	102,650,753	0	0	0	0	184,720,611		
Total	1,748,573,937	0	0	235,826,950	1,926,893	578,324	0	152,943,371	2,139,849,476	0	0	0	0	2,139,849,476		
Ministry of Education																
Centre for National Distance Learning and Open Schooling (	0	0	0	0	0	0	0	0	248,569	0	0	0	0	248,569		
Council for Technical & Vocational Education & Training	541,372	0	0	1,097,849	45,606	24,164	0	7,362,126	9,071,117	0	0	0	0	9,071,117		
Gen. Admin	54,821,338	0	0	12,877,074	1,191,601,068	0	0	4,489,351	1,263,788,832	0	0	0	0	1,263,788,832		
Ghana Book Development Council	437,747	0	0	0	0	25,676	0	655,170	1,118,593	0	0	0	0	1,118,593		
Ghana Education Service (GES)	10,355,741,228	0	0	1,256,001	3,873,639	0	0	241,540,537	10,602,411,405	0	0	0	0	10,602,411,405		
Ghana Library Board	12,175,574	0	0	4,243,360	169,961	42,076	0	2,496,444	19,127,415	0	0	0	0	19,127,415		
Ghana National Commission for UNESCO	405,250	0	0	0	2,152,000	8,000	0	198,975	2,764,225	0	0	0	0	2,764,225		
Human Resource and Development	0	0	0	0	0	0	0	323,800	323,800	0	0	0	0	323,800		
Internal Audit	0	0	0	0	0	0	0	207,000	207,000	0	0	0	0	207,000		
National Council for Curriculum and Assessment	484,272	0	0	3,850	2,910	52,909	0	3,199,459	3,743,400	0	0	0	0	3,743,400		
National Inspectorate Board	74,800	0	0	1,419,046	0	1,100	0	7,735,854	9,230,800	0	0	0	0	9,230,800		
National Service Secretariat	634,662,419	0	0	0	96,856	0	0	11,869,383	646,628,658	0	0	0	0	646,628,658		
National Teaching Council	0	0	0	0	0	0	0	516,106	516,106	0	0	0	0	516,106		
Non Formal Education	36,015,226	0	0	0	7,800	2,000	0	976,950	37,001,977	0	0	0	0	37,001,977		
Office of the Chief Director	0	0	0	0	0	0	0	151,300	151,300	0	0	0	0	151,300		
Office of the Minister	0	0	0	0	0	0	0	151,300	151,300	0	0	0	0	151,300		
Other Government Obligation-Gratuity	0	0	0	10,177,757	0	0	0	0	10,177,757	0	0	0	0	10,177,757		
Other Government Obligation-Non Road Arrears	2,195,337	0	0	0	0	0	0	0	2,195,337	0	0	0	0	2,195,337		
Other Government Obligation-Other Earmarked Funds	0	0	0	0	0	0	0	3,118,774	3,118,774	0	0	0	0	3,118,774		
Planning Budgeting, Monitoring & Evaluation	0	0	0	0	0	0	0	277,500	277,500	0	0	0	0	277,500		
Regional/District/School Services	0	0	0	0	0	0	0	13,643,467	13,643,467	0	0	0	0	13,643,467		
Statistics, Research, Information & Public Relation	0	0	0	0	0	0	0	210,000	210,000	0	0	0	0	210,000		
Tertiary	2,742,036,994	3,451,954	0	276,212,319	108,740,662	18,329,215	652,092	799,751,722	3,949,174,958	0	0	0	0	3,949,174,958		
WAEC (INTERNATIONAL)	0	0	0	0	19,610,366	0	0	0	19,610,366	0	0	0	0	19,610,366		
WAEC (National)	10,907,792	0	0	0	0	0	0	30,000,000	40,962,792	0	0	0	0	40,962,792		
Total	13,850,499,349	3,451,954	0	307,287,256	1,326,300,868	18,485,140	30,652,092	1,099,178,787	16,635,855,446	0	0	0	0	16,635,855,446		
Ministry of Energy																
Headquarters.	4,519,907	0	0	57,780,694	0	0	0	7,868,705	70,169,306	0	0	0	0	70,169,306		
Other Government Obligation-General Government Serv	0	0	0	0	0	0	0	241,161,604	241,161,604	0	0	0	0	241,161,604		
Other Government Obligation-Non Road Arrears	0	0	0	51,307,819	0	0	0	10,000,000	61,307,819	0	0	0	0	61,307,819		
Other Government Obligation-Subsidy on petroleum	0	0	0	0	0	0	0	135,930,772	135,930,772	0	0	0	0	135,930,772		
Total	4,519,907	0	0	109,088,512	0	0	377,092,376	17,868,705	508,569,501	0	0	0	0	508,569,501		
Ministry of Environment Science, Technology and Innovation																
MESTI Headquarters	0	0	0	2,215,495	0	0	0	151,172	2,366,667	0	0	0	0	2,366,667		
Council for Scientific and Industrial Research (C.	158,743,380	0	0	2,990	0	32,393	0	27,786,391	186,565,153	0	0	0	0	186,565,153		
Environmental Protection Agency	63,587,682	0	0	14,349,091	0	5,340,408	0	64,069,663	147,346,843	0	0	0	0	147,346,843		
Ghana Atomic Energy Commission (G.A.E.C)	63,251,053	0	0	432,832	130,547	37,336	0	19,682,033	83,533,802	0	0	0	0	83,533,802		
Headquarters	4,166,352	0	0	3,600,255	0	0	0	8,446,130	16,212,738	0	0	0	0	16,212,738		
Land Use And Spatial Planning Authority	16,673,220	0	0	0	0	0	0	548,857	17,222,077	0	0	0	0	17,222,077		

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION		INTEREST		FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MESTI Headquarters	0	0	0	0	0	0	0	0	0	0	0	0	0	159,346	159,346	159,346
National Biosafety Authority (NBA)	0	0	0	0	45,000	0	0	0	16,000	0	0	0	0	960,745	1,021,745	1,021,745
Nuclear Regulatory Authority	8,211,705	0	0	0	2,183,661	0	0	0	24,029	0	0	0	0	3,676,368	14,095,762	14,095,762
Other Government Obligation-Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	226,698	226,698	226,698
Other Government Obligation-Other Earmarked Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	1,511,141	1,511,141	1,511,141
Other Government Obligation-Subscription	0	0	0	0	725,422	0	1,728,285	0	0	0	0	0	0	569,744	3,023,450	3,023,450
Total	314,633,391	0	0	0	23,554,746	1,858,832	1,858,832	5,450,165	0	0	0	0	127,788,286	473,285,421	473,285,421	473,285,421
Ministry of Finance																
Controller and Acct. General's Dept.	240,196,429	0	0	0	3,579,936	0	0	0	0	0	0	0	0	27,142,889	270,919,254	270,919,254
Finance and Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	79,500	79,500	79,500
Finance Headquarters	39,856,874	0	0	0	1,072,163,371	0	0	137,946	0	0	0	0	0	156,962,935	304,174,126	304,174,126
Financial Intelligence Centre	3,936,406	0	0	0	0	0	0	0	0	0	0	0	0	689,097	4,625,502	4,625,502
Institute of Accountancy Training	1,102,205	0	0	0	385,725	0	0	0	0	0	0	0	0	199,767	1,687,697	1,687,697
Other Government Obligation-Contingency	45,400	0	0	0	3,266,550	28,818,500	0	0	0	0	0	0	0	34,637,401	66,767,851	66,767,851
Other Government Obligation-General Government Service	11,300	0	0	0	0	7,527,338	0	0	0	0	0	0	0	1,330,855,877	1,338,394,515	1,338,394,515
Other Government Obligation-Non Road Arrears	0	0	0	0	0	0	337,535,699	0	0	0	0	0	0	167,242,652	504,778,351	504,778,351
Other Government Obligation-Subscription	0	0	0	0	1,487,122	44,396,584	0	0	0	0	0	0	0	4,329,400	50,213,106	50,213,106
Public Procurement Authority	6,330,015	0	0	0	632,700	278,985	0	308,190	0	0	0	0	0	3,588,330	11,138,219	11,138,219
Securities and Exchange Commission	18,231,191	0	0	0	9,156,688	732,116	0	258,762	0	0	0	0	0	14,636,441	43,015,199	43,015,199
Statistical Service	13,484,801	0	0	0	0	0	0	0	0	0	0	0	0	801,950	14,286,751	14,286,751
Total	323,194,620	0	0	0	125,725,092	419,289,221	704,899	0	0	0	0	0	1,741,166,239	2,610,080,070	2,610,080,070	2,610,080,070
Ministry of Fisheries and Aquaculture Development																
Anumabo Fisheries College	3,489,459	0	0	0	4,010,638	0	0	0	0	0	0	0	0	316,292	7,500,097	7,500,097
Fisheries Scientific Survey Division	0	0	0	0	0	0	0	0	0	0	0	0	0	0	316,292	316,292
General Administration	0	0	0	0	5,452,043	0	0	0	0	0	0	0	0	14,382,839	19,834,882	19,834,882
General Administration and Operations	5,730,235	0	0	0	1,135,582	0	0	0	0	0	0	0	0	6,651,549	13,517,366	13,517,366
Inland and Aquaculture Management Division	0	0	0	0	365,375	0	0	0	0	0	0	0	0	529,588	894,963	894,963
Marine Fisheries Management Division	0	0	0	0	0	0	0	0	0	0	0	0	0	619,253	619,253	619,253
Monitoring, Control and Surveillance Division	0	0	0	0	0	0	0	0	0	0	0	0	0	1,958,209	1,958,209	1,958,209
National Premix Fuel Secretariat	861,303	0	0	0	44,081	0	0	0	0	0	0	0	0	693,951	1,599,335	1,599,335
Office of the Minister	0	0	0	0	0	0	0	0	0	0	0	0	0	2,187,691	2,187,691	2,187,691
Other Government Obligation-Non Road Arrears	0	0	0	0	0	0	0	0	0	0	0	0	0	3,246,000	3,246,000	3,246,000
Pilot Aqua Culture Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	225,570	225,570	225,570
Regional Operations Ahafo	0	0	0	0	0	0	0	0	0	0	0	0	0	59,042	59,042	59,042
Regional Operations Ashanti	0	0	0	0	0	0	0	0	0	0	0	0	0	112,040	112,040	112,040
Regional Operations Bono East	0	0	0	0	0	0	0	0	0	0	0	0	0	72,842	72,842	72,842
Regional Operations Brong Ahafo	0	0	0	0	0	0	0	0	0	0	0	0	0	114,450	114,450	114,450
Regional Operations Central	0	0	0	0	0	0	0	0	0	0	0	0	0	133,588	133,588	133,588
Regional Operations Eastern	0	0	0	0	0	0	0	0	0	0	0	0	0	100,336	100,336	100,336
Regional Operations Greater Accra	0	0	0	0	0	0	0	0	0	0	0	0	0	124,230	124,230	124,230
Regional Operations North East	0	0	0	0	0	0	0	0	0	0	0	0	0	64,997	64,997	64,997
Regional Operations Northern	0	0	0	0	0	0	0	0	0	0	0	0	0	104,021	104,021	104,021
Regional Operations Oti	0	0	0	0	0	0	0	0	0	0	0	0	0	59,192	59,192	59,192
Regional Operations Savannah	0	0	0	0	0	0	0	0	0	0	0	0	0	62,493	62,493	62,493
Regional Operations Upper East	0	0	0	0	0	0	0	0	0	0	0	0	0	104,083	104,083	104,083

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION		INTEREST		FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	0	GH¢	0	GH¢	0	GH¢	0	GH¢	0	GH¢	0	GH¢	0	GH¢	0
Regional Operations Upper West	0	0	0	0	0	0	0	0	0	0	0	0	102,337	0	102,337	102,337
Regional Operations Volta	0	0	0	0	0	0	0	0	0	0	0	0	115,793	0	115,793	115,793
Regional Operations Western	0	0	0	0	0	0	0	0	0	0	0	0	118,638	0	118,638	118,638
Regional Operations Western North	0	0	0	0	0	0	0	0	0	0	0	0	108,498	0	108,498	108,498
Yeji Artisanal Fisheries	0	0	0	0	0	0	0	0	0	0	0	0	54,425	0	54,425	54,425
Total	10,080,996	0	11,007,720	0	11,007,720	0	11,745,400	0	403,480,982	0	403,480,982	0	532,094,818	0	532,094,818	1,232,470,703
Ministry of Food and Agriculture																
Agric. Engineering Services Dept.	879,945	0	4,000,000	0	4,000,000	0	11,745,400	0	0	0	0	0	247,430	0	247,430	5,127,374
Animal Production Directorate	3,726,353	0	0	0	0	0	0	0	0	0	0	0	672,477	0	672,477	4,398,830
Cotton Development Authority	1,136,988	0	0	0	0	0	0	0	0	0	0	0	199,687	0	199,687	1,336,675
Crop Services Directorate	3,768,650	0	0	0	0	0	0	0	0	0	403,480,982	0	1,071,404	0	1,071,404	408,321,036
Directorate of Agric. Extension Services.	2,543,199	0	0	0	0	0	0	0	0	0	0	0	3,293,602	0	3,293,602	5,836,801
Finance and Administration	5,528,469	0	25,450,839	0	25,450,839	0	0	0	0	0	0	0	427,768,645	0	427,768,645	458,747,953
Ghana Irrigation Development Authority	5,501,917	0	49,447,829	0	49,447,829	0	0	0	0	0	0	0	1,065,648	0	1,065,648	56,015,394
Ghana Permanent Representative in Rome	998,637	0	0	0	0	0	0	0	0	0	0	0	200,000	0	200,000	1,198,637
Grains and Legumes Dev. Board	2,209,785	0	0	0	0	0	0	0	0	0	0	0	217,074	0	217,074	2,426,860
Human Resource Development Management	13,102,700	0	86,281,521	0	86,281,521	0	0	0	0	0	0	0	38,934,111	0	38,934,111	138,318,332
Monitoring & Evaluation Directorate	581,471	0	0	0	0	0	0	0	0	0	0	0	3,590,678	0	3,590,678	4,172,149
NORRIP	188,177	0	0	0	0	0	0	0	0	0	0	0	192,072	0	192,072	380,249
Other Government Obligation-Non Road Arrears	0	0	32,089,407	0	32,089,407	11,745,400	0	0	0	0	0	0	20,105,718	0	20,105,718	63,940,525
Plant Protection & Regulatory Services (PPRS)	16,783,877	0	447,456	0	447,456	0	0	0	0	0	0	0	21,909,969	0	21,909,969	39,141,302
Policy Planning and Budget Directorate	1,144,081	0	0	0	0	0	0	0	0	0	0	0	7,389,735	0	7,389,735	8,533,816
Regional Agric Development Unit	0	0	0	0	0	0	0	0	0	0	0	0	2,084,719	0	2,084,719	2,084,719
Statistics Research and Information Dept	2,015,348	0	0	0	0	0	0	0	0	0	0	0	318,707	0	318,707	2,334,055
Veterinary Council	15,388	0	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000	35,388
Veterinary Services Dept	26,392,914	0	0	0	0	0	0	0	0	0	0	0	211,481	0	211,481	26,604,395
Veterinary Services Dept. (Central Administration)	0	0	117,914	0	117,914	0	0	0	0	0	0	0	2,172,640	0	2,172,640	2,290,553
Women in Agric. Development Department (WIAD)	796,639	0	0	0	0	0	0	0	0	0	0	0	429,022	0	429,022	1,225,661
Total	87,314,539	0	197,834,964	0	197,834,964	11,745,400	0	403,480,982	0	403,480,982	0	403,480,982	532,094,818	0	532,094,818	1,232,470,703
Ministry of Foreign Affairs and Reg Integration																
Africa Region Missions	139,986,973	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139,986,973
America Region Missions	51,581,338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,581,338
Europe Region Missions	132,522,735	0	0	0	0	0	0	0	0	0	0	0	0	0	0	132,522,735
Foreign Affairs HQ	19,905,079	0	4,466,272	0	4,466,272	0	0	0	0	0	0	0	34,646,004	0	34,646,004	59,017,355
Middle East and Asia Region Missions	87,588,697	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87,588,697
Other Government Obligation-Contingency	0	0	0	0	0	0	0	0	0	0	0	0	10,660,750	0	10,660,750	10,660,750
Other Government Obligation-Non Road Arrears	0	0	3,683,324	0	3,683,324	29,225,154	0	0	0	0	0	0	11,280,158	0	11,280,158	44,188,635
Other Government Obligation-Subscription	0	0	0	0	0	12,682,665	0	0	0	0	0	0	0	0	0	12,682,665
Subvented Organisation	0	0	0	0	0	0	0	0	0	0	0	0	409,871	0	409,871	409,871
Total	431,584,823	0	8,149,596	0	8,149,596	41,907,819	0	403,480,982	0	403,480,982	0	403,480,982	56,996,782	0	56,996,782	538,639,019
Ministry of Gender, Children and Social Protection																
Department of Children	1,932,916	0	0	0	0	13,886,788	0	0	0	0	0	0	3,388,136	0	3,388,136	19,207,840
Department of Women	2,352,002	0	0	0	0	0	0	0	15,620,855	0	0	0	1,944,188	0	1,944,188	19,917,045
Dept. of Social Protection	0	0	429,737	0	429,737	0	0	0	0	0	0	0	15,347,732	0	15,347,732	15,777,469
Dept. of Social Welfare	28,638,840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,638,840

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION	INTEREST	FINANCIAL ASSETS		OTHER EXPENSES	SOCIAL BENEFITS	GOVERNMENT SUBSIDY	GOODS AND SERVICES	GRAND TOTAL
	GHC	GHC	GHC		GHC	GHC	GHC	GHC	GHC
Dept of Social Welfare General Administration, Budget and Headquarters	0	0	0	0	0	0	0	4,435,597	4,435,597
National Commission of Persons with Disability General Ad	6,314,876	0	13,534,755	137,170,917	0	0	126,537,132	10,348,078	293,905,757
Other Government Obligation-Contingency	999,891	0	0	0	0	0	0	132,027	1,131,917
Other Government Obligation-DACF	0	0	0	0	0	0	0	10,873,271	10,873,271
Other Government Obligation-Non Road Arrears	4,846,279	0	0	51,358,478	0	0	441,352,320	0	441,352,320
School of Social Work Gen Admin	0	0	100,000	0	0	0	0	27,385	56,204,758
Total	45,084,803	0	14,064,492	202,416,183	0	15,620,855	567,889,452	46,496,414	891,572,200
Ministry of Health									
Ahmadiyya Muslim Service	19,350,406	0	0	0	0	0	0	90,152	19,440,558
Allied Health Professions Council	2,393,595	0	0	1,000	4,669	0	0	5,460,291	7,859,555
Centre for Scientific Research into Plant Medicine	10,515,484	0	0	0	0	0	0	128,000	10,643,484
Christian Health Association of Ghana	1,153,966,471	0	0	0	0	0	0	127,072	1,154,093,543
College of Nurses and Midwives	1,911,032	0	219,177	0	0	0	0	5,805,727	7,935,936
College of Pharmacist	451,503	0	30,732	0	0	0	0	547,170	1,029,405
District Health Administration	6,434,633	0	391,306	1,810,695	249,259	0	0	85,614,775	94,500,669
District Hospital	68,219,224	0	8,058,103	2,465,906	2,042,644	0	0	266,256,033	347,041,910
Food and Drugs Authority	73,929,382	0	3,716,754	180,154	299,956	0	0	35,354,846	113,481,091
Ghana College of Physicians and Surgeons	60,735	0	1,028,283	0	0	0	0	6,177,961	7,266,979
Ghana Health Service	3,644,985,215	0	10,117,689	2,660,618	2,680,273	0	0	468,170,545	4,128,614,339
Ghana Institute of Clinical Genetics	78,053	0	0	95,830	2,100	0	0	301,047	477,030
Health Facility Regulatory Agency	1,601,400	0	737,911	7,500	9,000	0	0	3,857,215	6,213,026
Health Headquarters	125,068,745	0	15,302,922	207,038	0	0	0	14,734,463	155,313,167
Medical and Dental Council	3,112,997	0	144,887	24,640	0	0	0	15,298,278	18,580,802
Mental Health Authority	0	0	0	0	0	0	0	194,730	194,730
Mortuaries and Funeral Facilities Agency	0	0	0	0	0	0	0	171,849	171,849
National Ambulance Service	65,827,258	0	102,195	16,745	0	0	0	18,337,228	84,283,425
Nurses and Midwives Council	7,545,495	0	2,853,051	0	0	0	0	16,057,028	26,455,574
Office of the Chief Director	192,200,000	0	0	0	0	0	0	278,184,892	470,384,892
Office of the Minister	0	0	0	0	0	0	0	698,374	698,374
Other Government Obligation-Contingency	0	0	0	0	0	0	0	0	0
Other Government Obligation-General Government Serv	49,432,685	0	0	0	0	0	0	1,088,552,985	1,137,985,670
Other Government Obligation-Non Road Arrears	12,964,375	0	93,070,397	0	0	0	0	81,723,714	187,758,486
Pharmacy Council	5,324,375	0	1,995,189	0	0	0	0	6,829,817	14,149,380
Psychiatry Hospitals (Tertiary Health Services)	77,215,207	0	531,008	3,200	71,744	0	0	10,645,321	88,466,479
St. John's Ambulance Brigade	1,836,348	0	0	18,315	2,851	0	0	54,819	1,891,167
Sub District CHIPS	166,958	0	5,000	0	0	0	0	1,070,453	1,263,577
Sub District Clinics	6,768	0	0	0	0	0	0	238,626	245,394
Sub District Health Centres	4,398,255	0	3,581,091	424,774	114,700	0	0	27,162,271	35,681,092
Sub District Polyclinics	6,362,109	0	559,748	343,539	103,370	0	0	43,199,219	50,567,986
Teaching Hospitals	837,089,705	0	27,335,968	6,499,831	5,360,750	0	0	261,526,875	1,137,813,129
Traditional Medicine Practice Council	637,291	0	38,771	0	0	0	0	1,490,026	2,166,088
Training Institutions	153,524,366	0	35,772,913	1,955,849	656,529	0	0	178,777,921	370,687,578
Total	6,526,610,071	0	205,593,094	16,715,634	11,597,844	0	2,922,839,722	9,683,356,364	
Ministry of Information and Media Relations									

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION		INTEREST		FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Gen. Admin and Finance	2,037,500	0	0	0	6,946,498	0	0	0	0	0	0	0	22,234,453	0	31,218,451	
Ghana Broadcasting Corporation (GBC)	45,855,916	0	0	0	0	0	0	0	0	0	0	0	0	0	45,855,916	
Ghana News Agency	4,509,079	0	0	0	0	0	0	0	0	0	0	0	933,360	0	5,442,439	
Information Services Department	30,894,654	0	0	0	0	0	0	0	0	0	0	0	1,309,342	0	32,203,997	
Other Government Obligation-General Government Serv	0	0	0	0	0	0	0	0	0	0	0	0	3,670,400	0	3,670,400	
Other Government Obligation-Non Road Arrears	0	0	0	0	0	0	0	0	0	0	0	0	3,309,115	0	3,309,115	
Total	83,297,150	0	0	0	6,946,498	0	0	0	0	0	0	0	31,456,670	0	121,700,318	
Ministry of Inner City and Zongo development																
General Administration HQ	880,564	0	0	0	0	0	0	0	0	0	0	0	0	0	880,564	
Policy Planning, Budgeting, Monitoring and Evaluation	0	0	0	0	36,000	0	0	0	0	0	0	0	323,890	0	359,890	
Zongo Development Fund Secretariat	0	0	0	0	0	0	0	0	0	0	0	0	5,243,883	0	5,243,883	
Total	880,564	0	0	0	36,000	0	0	0	0	0	0	0	5,567,773	0	6,484,337	
Ministry of Interior																
Gaming Board	2,267,299	0	0	0	294,449	0	0	0	0	0	0	0	3,650,166	0	6,211,913	
Ghana Immigration Service	438,490,711	0	0	0	293,415	0	0	0	378,580	0	0	0	6,493,108	0	445,655,814	
Ghana National Fire Service	494,147,225	0	0	0	796,874	0	0	0	0	0	0	0	4,968,352	0	499,912,451	
Ghana Police Service	2,116,908,032	0	0	0	500,000	317,753	0	0	0	0	0	0	21,082,594	0	2,138,808,379	
Ghana Prisons Service	364,795,784	0	0	0	149,860	0	0	0	441,950	0	0	0	9,693,222	0	375,080,817	
Ghana Refugee Board	325,585	0	0	0	295,564	0	0	0	0	0	0	0	699,773	0	1,320,922	
Interior Headquarters	6,636,613	0	0	0	3,216,055	0	0	0	0	0	0	0	2,939,893	0	12,792,560	
Narcotic Control Board	69,461,883	0	0	0	523,181	0	0	0	0	0	0	0	1,774,142	0	71,759,206	
National Commission on Small Arms	1,187,200	0	0	0	694,094	0	0	0	0	0	0	0	977,734	0	2,859,028	
National Disaster Management Organization	155,342,843	0	0	0	12,494,411	539,558	0	0	79,585	0	0	0	21,801,951	0	190,258,348	
National Peace Council	2,879,995	0	0	0	0	0	0	0	0	0	0	0	1,352,244	0	4,232,239	
Other Government Obligation-Contingency	0	0	0	0	0	0	0	0	0	0	0	0	29,225,329	0	29,225,329	
Other Government Obligation-Non Road Arrears	0	0	0	0	8,639,430	741,161	0	0	0	0	0	0	204,019,042	0	213,399,632	
Total	3,652,443,168	0	0	0	27,897,333	1,598,472	0	900,115	900,115	0	0	0	308,677,550	0	3,991,516,638	
Ministry of Lands and Natural Resources																
Forestry Commission	139,561,438	14,180	14,180	0	69,482,928	2,148,027	0	0	6,938,119	0	0	0	342,689,278	0	560,833,970	
Geological Survey Department	4,964,856	0	0	0	0	0	0	0	0	0	0	0	150,000	0	5,114,856	
Ghana Integrated Iron and Steel Corporation	6,345,804	0	0	0	6,567,825	0	0	0	0	0	0	0	14,694,559	0	27,608,188	
Ghana School of Survey and Mapping	0	0	0	0	104,685	0	0	0	0	0	0	0	946,562	0	1,051,247	
GIADec	10,319,004	0	0	0	2,834,303	0	0	0	0	0	0	0	7,113,812	0	20,267,119	
Headquarters	5,734,304	0	0	0	1,720,890	0	0	0	0	0	0	0	17,530,027	0	24,985,221	
Lands Commission	50,472,798	0	0	0	21,196,758	0	0	0	177,055	0	0	0	39,415,447	0	111,262,058	
Minerals Commission	35,723,655	0	0	0	0	40,609,580	0	0	1,273,588	0	0	0	11,409,825	0	89,016,648	
O.A.S.L	7,386,588	0	0	0	392,489	0	0	0	0	0	0	0	6,384,533	0	14,163,610	
Other Government Obligation-Contingency	0	0	0	0	0	0	0	0	0	0	0	0	5,345,201	0	5,345,201	
Other Government Obligation-General Government Serv	0	0	0	0	0	2,236,600	0	0	0	0	0	0	91,345,200	0	93,581,800	
Other Government Obligation-Other Earmarked Funds	0	0	0	0	0	0	0	0	0	0	0	0	83,983,317	0	83,983,317	
Other Government Obligation-Subscription	0	0	0	0	0	8,752,796	0	0	0	0	0	0	0	0	8,752,796	
Other Government Obligation-Tax Refund	0	0	0	0	0	141,071,911	0	0	0	0	0	0	15,224,200	0	156,296,111	
Total	260,508,447	14,180	14,180	0	102,299,878	194,818,914	0	8,388,762	8,388,762	0	0	0	636,231,961	0	1,202,262,141	
Ministry of Local Govt and Rural Development																
Births and Death	14,760,342	0	0	0	0	0	0	0	0	0	0	0	1,068,542	0	15,828,884	

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION		INTEREST		FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Community Development	26,759,004	0	1,095,878	0	0	0	0	0	0	0	0	0	1,088,798	0	0	28,943,680
Department of Parks and Gardens	3,911,976	0	1,696,708	0	0	0	0	0	0	0	0	0	1,088,799	0	0	6,697,482
Gen. Admin	12,861,725	0	192,521,949	0	177,512,439	0	0	0	0	0	0	0	51,578,173	0	0	434,474,287
Local Government Service	95,150,983	0	2,687,013	0	16,095	0	0	0	0	0	0	0	17,350,339	0	0	115,204,431
Total	153,444,031	0	198,001,548	0	177,528,534	0	0	0	0	0	0	0	72,174,652	0	0	601,148,766
Ministry of Monitoring and Evaluation																
General Administration HQ	719,920	0	0	0	0	0	0	0	0	0	0	0	97,624	0	0	817,544
Total	719,920	0	0	0	0	0	0	0	0	0	0	0	97,624	0	0	817,544
Ministry Of National Security																
Bureau of National Communication	1,047,909	0	0	0	8,285,000	0	0	0	0	0	0	0	0	0	0	9,332,909
Bureau of National Investigation	132,388,848	0	2,092,116	0	6,549,843	0	0	0	0	0	0	0	4,923,158	0	0	145,953,964
National Security Council Secretariat	192,884,765	0	6,873,826	0	103,721,755	0	0	0	0	0	0	0	542,102	0	0	304,022,448
Other Government Obligation-Contingency	0	0	0	0	8,440,000	0	0	0	0	0	0	0	0	0	0	8,440,000
Other Government Obligation-General Government Servic	787,812	0	0	0	91,500,000	0	0	0	0	0	0	0	0	0	0	92,287,812
Other Government Obligation-Non Road Arrears	0	0	14,262,932	0	492,719,956	0	0	0	0	0	0	0	0	0	0	506,982,889
Research Department	58,294,659	0	0	0	9,500,000	0	0	0	0	0	0	0	0	0	0	67,794,659
Total	385,403,993	0	23,228,875	0	720,716,554	0	0	0	0	0	0	0	5,465,259	0	0	1,134,814,681
Ministry Of Parliamentary Affairs																
General Administration HQ	823,909	0	3,973,203	0	0	0	0	0	0	0	0	0	1,784,560	0	0	6,581,672
Policy Planning, Budgeting, Monitoring and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0	43,775	0	0	43,775
Total	823,909	0	3,973,203	0	0	0	0	0	0	0	0	0	1,828,335	0	0	6,625,447
Ministry Of Railways Development																
General Administration HQ	1,723,902	0	142,553,823	0	0	0	0	0	0	0	0	0	7,718,724	0	0	151,996,449
Ghana Railway Development Authority	1,412,362	0	308,104	0	0	0	0	54,000	0	0	0	0	2,155,655	0	0	3,930,121
Other Government Obligation-Non Road Arrears	0	0	74,069,046	0	0	0	0	0	0	0	0	0	0	0	0	74,069,046
Total	3,136,264	0	216,930,974	0	0	0	0	54,000	0	0	0	0	9,874,379	0	0	229,995,617
Ministry of Regional Re-organization																
General Administration HQ	449,325	0	0	0	0	0	0	0	3,466	0	0	0	195,083	0	0	647,875
Pharmacy Council	23,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,430
Policy Planning, Budgeting, Monitoring and Evaluation	0	0	25,041,375	0	0	0	0	0	0	0	0	0	15,550	0	0	25,056,925
Total	472,755	0	25,041,375	0	0	0	0	0	3,466	0	0	0	210,633	0	0	25,728,230
Ministry of Roads and Highways																
Department of Feeder Roads	12,315,048	0	237,698,136	0	0	0	0	0	0	0	0	0	297,616	0	0	250,310,800
Department of Urban Roads	9,450,927	0	426,694,226	0	0	0	0	0	0	0	0	0	269,393	0	0	436,414,546
Ghana Highway Authority	39,150,312	0	774,337,400	0	0	0	0	265,199	0	0	0	0	1,794,907	0	0	815,547,818
Headquarters	5,233,535	0	631,381	0	0	0	0	0	0	0	0	0	293,410	0	0	6,158,327
Other Government Obligation-General Government Servic	0	0	0	0	0	0	0	0	0	0	0	0	45,617	0	0	45,617
Other Government Obligation-Non Road Arrears	0	0	102,337,954	0	0	0	0	0	0	0	0	0	18,397,466	0	0	120,735,420
Trade Development Division	0	0	0	0	0	0	0	0	0	0	0	0	232	0	0	232
Training Center	0	0	0	0	0	0	0	0	0	0	0	0	146,254	0	0	146,254
Total	66,149,823	0	1,541,699,097	0	0	0	0	265,199	0	0	0	0	21,244,894	0	0	1,629,359,013
Ministry Of Sanitation and Water Resources																
Community Water and Sanitation Department	7,369,046	0	254,658,524	0	24,002	0	0	841,107	0	0	0	0	11,585,708	0	0	274,478,386
Environmental Health Directorate	0	0	7,118,518	0	0	0	0	0	0	0	0	0	2,800,854	0	0	9,919,372
General Administration HQ	2,861,709	0	71,090,659	0	4,563,900	0	0	0	0	0	0	0	18,677,634	0	0	97,193,902

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION		INTEREST		FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
Human Resource Management	5,168,000		0		0		0		0		0		10,000		5,178,000	
Other Government Obligation-General Government Servic	0		0		0		0		0		0		19,984,859		19,984,859	
Other Government Obligation-Non Road Arrears	0		0		12,993,432		0		0		0		350,084,189		363,077,621	
Policy Planning, Budgeting, Monitoring and Evaluation	0		0		161,178		0		0		0		2,221,769		2,382,948	
School of Hygiene	0		0		0		0		0		0		1,795,012		1,795,012	
Water Directorate	0		0		0		0		0		0		1,145,275		1,145,275	
Water Resources Commission	9,113,093		0		267,944		0		95,833		0		3,020,436		12,497,306	
Total	24,511,848		0		346,290,255		4,587,902		936,939		0		411,325,737		787,652,682	
Ministry of Tourism, Culture and Creative Arts																
Bureau of Ghana Language	1,285,221		0		0		0		0		0		808,473		2,093,694	
Centre for National Culture	0		0		0		0		0		0		129,763		129,763	
Finance and Administration	4,992,757		0		900,610		0		0		0		46,821,399		52,714,766	
Ghana Tourist Board	10,481,920		0		0		0		256,449		0		6,939,029		17,677,399	
Headquarters	26,506,560		0		0		0		0		0		425,813		26,932,373	
HOTCATT	335,893		0		0		0		0		0		318,696		654,589	
Other Government Obligation-General Government Servic	0		0		0		0		0		0		2,506,081		2,506,081	
Other Government Obligation-Non Road Arrears	0		0		0		0		0		0		253,843		253,843	
Other Government Obligation-Subscription	0		0		0		1,126,874		0		0		0		1,126,874	
Subvented Agencies	10,425,587		0		0		15,700		9,211		0		3,631,944		14,082,442	
Total	54,027,938		0		900,610		1,142,574		265,660		0		61,835,041		118,171,824	
Ministry of Trade and Industry																
Business Development	0		0		0		0		0		0		115,640		115,640	
CEDECOM	1,802,671		0		122,998		0		988		0		297,940		2,224,596	
Foreign Missions	18,826,760		0		0		0		0		0		1,052,477		19,879,237	
Gen. Admin	9,406,068		0		1,631,404		21,810		55,502		0		49,997,215		61,111,999	
Ghana Export Promotion Authority	7,157,680		0		463,333		1,714		136,064		0		22,402,106		30,160,897	
Ghana Freezone Board	15,462,278		0		1,495,357		634,263		176,093		0		19,216,612		36,984,602	
Ghana International Trade Commission	556,980		0		0		0		0		0		14,146		571,126	
Ghana Standards Board	11,507,794		0		2,174,994		1,428,658		1,266,696		0		46,785,290		63,163,432	
GRATIS	5,252,712		0		0		0		0		0		662,678		5,915,390	
Industrial Development Division	1,463,070		0		90,815,793		0		0		0		12,211,869		104,490,732	
NBSSI	39,240,712		0		1,768,553		0		186,299		0		35,989,279		77,184,843	
Other Government Obligation-Contingency	0		0		0		0		0		0		3,020,000		3,020,000	
Other Government Obligation-Non Road Arrears	0		0		264,763		0		0		0		0		264,763	
PPME	0		0		0		0		0		0		29,464		29,464	
Regional Trade Offices	1,607,025		0		0		0		0		0		404,267		2,011,293	
Trade Development Division	0		0		0		0		0		0		171,009		171,009	
Total	112,283,749		0		98,737,194		2,086,444		1,821,642		0		192,369,993		407,299,023	
Ministry of Transport																
Headquarters	3,409,536		0		2,443,718		0		90,000		0		26,339,348		32,282,602	
Driver and Vehicle Licensing Authority	46,000,036		2,780,060		17,504,211		255,706		924,869		0		78,372,465		145,837,347	
Ghana Shippers Council	23,774,591		0		4,395,916		0		0		0		11,674,677		39,845,183	
Government Technical Training Centre	1,122,746		0		454,528		0		0		0		0		1,577,274	
National Road Safety Commission	4,797,421		0		506,965		0		0		0		16,776,723		22,081,109	
Other Government Obligation-Non Road Arrears	217,184		0		26,981,374		0		0		0		0		27,198,558	

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION		INTEREST		FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Total	79,321,514	2,780,060	52,286,713	255,706	1,014,869	0	133,163,212	0	0	268,822,073						
Ministry of Water Resources, Works and Housing																
Architect Registration Council	480,680	0	0	0	0	0	0	0	0	0	0	0	0	448,466	929,146	
Department of Rural Housing	1,079,173	0	0	81,103	32,393	0	0	0	0	0	0	0	0	3,787,687	4,980,356	
Engineers Council	0	0	0	0	0	0	0	0	0	0	0	0	0	26,000	26,000	
Gen. Admin (GA)	5,257,714	0	5,405,357	17,315	0	0	0	0	0	0	0	0	0	16,792,364	27,472,750	
Housing	0	0	1,817,100	0	0	0	0	0	0	0	0	0	0	0	1,817,100	
Hydrological Services Department	1,028,234	0	49,845,994	0	0	0	0	0	0	0	0	0	0	30,000	50,904,228	
Other Government Obligation-General Government Serv	0	0	0	0	0	0	0	0	0	0	0	0	0	4,448,602	4,448,602	
Other Government Obligation-Non Road Arrears	0	0	148,582,380	0	0	0	0	0	0	0	0	0	0	0	148,582,380	
Public Servants Housing Loan Scheme Board	130,740	0	0	0	0	0	0	0	0	0	0	0	0	42,081	172,821	
Public Works Department	5,155,938	0	18,915,905	0	0	0	0	0	0	0	0	0	0	2,177,358	26,249,201	
Rent Control Department	3,216,219	0	860,534	0	0	0	0	0	0	0	0	0	0	45,400	4,122,153	
Research Statistics and Information Management (RSIM)	0	0	0	0	0	0	0	0	0	0	0	0	0	35,839	35,839	
Total	16,348,697	0	225,427,270	98,418	32,393	0	27,833,797	0	0	269,740,576						
Ministry of Youth and Sports																
Headquarters	6,339,899	0	13,215,409	66,551	0	0	0	0	0	0	0	0	0	37,143,192	56,765,051	
National Sports Authority	7,478,946	0	152,075	6,810	0	0	0	0	0	0	0	0	0	2,084,978	9,722,810	
National Sports College	939,320	0	183,000	0	0	0	0	0	0	0	0	0	0	390,703	1,513,022	
National Youth Authority	7,269,694	0	0	0	0	0	0	0	0	0	0	0	0	35,592	7,305,286	
Other Government Obligation-Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	3,580,531	3,580,531	
Other Government Obligation-Non Road Arrears	0	0	8,318,991	0	0	0	0	0	0	0	0	0	0	109,463,655	117,782,646	
Total	22,027,859	0	21,869,475	73,361	0	0	152,698,651	0	0	196,669,345						
National Commission for Civic Education																
Gen. Admin HQ	55,309,920	0	862,500	0	10,901	0	0	0	0	0	0	0	0	6,341,739	62,525,060	
Total	55,309,920	0	862,500	0	10,901	0	6,341,739	0	0	62,525,060						
National Development Planning Commission																
Headquarters	4,514,374	0	1,793,030	0	0	0	0	0	0	0	0	0	0	11,918,542	18,225,947	
Total	4,514,374	0	1,793,030	0	0	0	11,918,542	0	0	18,225,947						
National Health Insurance Authority																
ACTUARY	0	0	0	932	0	0	0	0	0	0	0	0	0	1,068	2,001	
ADMINISTRATION	675,565	0	18,022,205	0	0	0	0	0	0	0	0	0	0	195,599,610	214,297,380	
CLAIMS	0	0	0	9,600	0	0	0	0	0	0	0	0	0	726,921,713	726,931,313	
CORPORATE AFFAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	178,752,046	178,752,046	
FINANCE	0	0	0	35,578,207	0	0	0	0	0	0	0	0	0	257,403,296	292,981,504	
Human Resource	267,162,161	0	0	4,923,700	717,417	0	0	0	0	0	0	0	0	86,700,431	359,503,709	
ICT-MIS	0	0	15,437,576	0	0	0	0	0	0	0	0	0	0	68,862,461	84,300,037	
Internal Audit	0	0	0	14,088	0	0	0	0	0	0	0	0	0	232,018	246,106	
LEGAL	0	0	0	42,438	0	0	0	0	0	0	0	0	0	19,637	62,075	
MEMBERSHIP and REGIONAL ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	72,478,235	72,478,235	
PRIVATE INSURANCE SCHEME'S DIRECTORATE	0	0	0	3,000	0	0	0	0	0	0	0	0	0	220,571	223,571	
PROCUREMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	63,105	63,105	
PROVIDER PAYMENT	0	0	0	800	0	0	0	0	0	0	0	0	0	121,109	121,909	
QUALITY ASSURANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	741,133	741,133	
RESEARCH, MONITORING and EVALUATION	0	0	0	0	0	0	0	0	0	0	0	0	0	89,921	89,921	

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION		INTEREST		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Total	267,837,726	0	0	0	33,459,781	40,572,766	717,417	0	1,588,206,354	1,930,794,044	0	0	0	0	0	0
National Media Commission																
District Health Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gen. Admin	3,800,070	0	0	0	0	0	142,500	0	2,510,707	6,453,277	0	0	0	0	0	0
Human Resource Management	0	0	0	0	0	0	27,000	0	0	27,000	0	0	0	0	0	0
Other Government Obligation-Gratuity	2,276,056	0	0	0	0	0	0	0	0	2,276,056	0	0	0	0	0	0
Total	6,076,126	0	0	0	0	0	169,500	0	2,511,707	8,757,333	0	0	0	0	0	0
National Labour Commission																
Headquarters	1,191,468	0	0	0	550,000	127,531	109,639	0	1,699,727	3,678,365	0	0	0	0	0	0
General Administration HQ	1,270,500	0	0	0	0	0	0	0	10,000	1,280,500	0	0	0	0	0	0
Total	2,461,968	0	0	0	550,000	127,531	109,639	0	1,709,727	4,958,865	0	0	0	0	0	0
Office of Government Machinery																
Commissions and Councils	11,853,332	0	0	0	6,051,133	0	0	0	3,703,877	21,608,343	0	0	0	0	0	0
Covid 19 Secretariat	928,478	0	0	0	138,547	127,295	2,673,536	0	8,798,632	12,666,488	0	0	0	0	0	0
Ghana AIDS Commission	2,012,313	0	0	0	0	0	0	0	11,698,745	13,711,058	0	0	0	0	0	0
Ghana Investment Promotion Centre (GIPC)	1,254,729	0	0	0	0	0	0	0	12,785,011	14,039,739	0	0	0	0	0	0
Inner City and Zongo Development	203,887	0	0	0	0	0	0	0	51,410,314	51,614,201	0	0	0	0	0	0
Internal Audit Agency	3,526,786	0	0	0	0	0	0	0	881,933	4,408,720	0	0	0	0	0	0
Local Government Service	0	0	0	0	0	0	0	0	11,051	11,051	0	0	0	0	0	0
Microfinance and Small Loans Centre (MASLOC)	6,899,217	0	0	0	0	0	0	0	30,264,239	37,163,456	0	0	0	0	0	0
National Identification Authority (NIA)	2,717,674	0	0	0	41,304,672	0	0	0	24,708,844	68,731,190	0	0	0	0	0	0
National Population Council	1,932,639	0	0	0	0	0	0	0	887,664	2,820,303	0	0	0	0	0	0
Office of the Administrator	446,679	0	0	0	0	0	0	0	455,611	902,290	0	0	0	0	0	0
Office of the Minister for Monitoring and Evaluation	402,481	0	0	0	0	0	0	0	1,523,798	1,926,279	0	0	0	0	0	0
Office of the President	158,011,567	0	0	0	19,609,520	0	0	0	289,144,218	466,765,305	0	0	0	0	0	0
Office of the Senior Minister	148,793	0	0	0	0	0	0	0	1,837,207	1,986,000	0	0	0	0	0	0
Other Government Obligation-Contingency	278,760	0	0	0	0	0	0	0	3,568,799	3,847,559	0	0	0	0	0	0
Other Government Obligation-General Government Service	0	0	0	0	43,916,240	0	0	0	58,200,000	102,116,240	0	0	0	0	0	0
Other Government Obligation-Gratuity	122,582,143	0	0	0	0	0	0	0	0	122,582,143	0	0	0	0	0	0
Other Government Obligation-Non Road Arrears	127,302	0	0	0	67,549,310	0	0	0	159,695,103	227,371,715	0	0	0	0	0	0
Research Department	168,157,892	0	0	0	0	0	0	0	0	168,157,892	0	0	0	0	0	0
Scholarship Secretariat	1,941,056	0	0	0	0	200,000,000	0	0	915,468	202,856,524	0	0	0	0	0	0
Special Development Initiative	358,164,828	0	0	0	575,091,553	0	411,800	0	50,474,209	984,142,390	0	0	0	0	0	0
State Interest and Governance	158,400	0	0	0	0	0	15,140	0	12,432,091	12,605,631	0	0	0	0	0	0
Total	841,748,955	0	0	0	753,660,976	200,127,295	3,100,476	0	723,396,814	2,522,034,516	0	0	0	0	0	0
Office of the Attorney General and Ministry of Justice																
Attorney General's Department	66,628,847	0	0	0	472,945	0	0	0	1,951,426	69,053,218	0	0	0	0	0	0
Council for Law Reporting	3,423,885	0	0	0	71,100	0	0	0	220,085	3,715,070	0	0	0	0	0	0
Economic and Organised Crime Office	24,225,864	0	0	0	83,009	0	15,000	0	724,339	25,048,212	0	0	0	0	0	0
Gen. Admin and Finance	3,963,015	0	0	0	28,614,405	0	0	0	2,121,516	34,698,936	0	0	0	0	0	0
General Legal Council	13,192,388	0	0	0	4,699,238	332,350	458,521	0	5,779,074	24,461,571	0	0	0	0	0	0
Law Reform Commission	1,278,431	0	0	0	66,959	0	0	0	205,667	1,551,058	0	0	0	0	0	0
Other Government Obligation-Subscription	0	0	0	0	0	31,788	0	0	0	31,788	0	0	0	0	0	0
Registrar General's Dept	8,155,789	0	0	0	9,856,750	0	0	0	12,946,410	30,958,949	0	0	0	0	0	0
Total	120,868,219	0	0	0	43,864,406	364,138	473,521	0	23,948,517	189,518,801	0	0	0	0	0	0

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MDAs FOR THE YEAR 2021

MDAs	COMPENSATION GH¢	INTEREST GH¢	FINANCIAL/ASSETS GH¢	OTHER EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SERVICES GH¢	GRAND TOTAL GH¢
Office of the Head of Civil Service								
Career, Management Directorate	4,577,402	0	0	0	0	0	4,696,084	9,273,486
Civil Service Training Centre	0	0	530,305	0	77,806	0	1,938,998	2,547,108
Finance and Administration	11,817,387	0	1,149,942	0	500	0	1,875,165	14,842,994
Government Secretariat School	18,900	0	348,922	0	0	0	319,909	687,731
Institute of Technical Supervision	24,530	0	0	0	27,236	0	246,960	298,726
Other Government Obligation-Contingency	0	0	0	0	0	0	1,141,600	1,141,600
Planning, Budgeting, Monitoring & Evaluation	2,125,408	0	0	0	0	0	488,716	2,614,124
Procurement & Supply Chain Management Dpt	3,800,015	0	0	0	0	0	314,176	4,114,191
Recruitment, Training & Development Directorate	849,841	0	143,722	0	0	0	284,458	1,278,022
Research, Statistics & Information Management Directorate	275,634	0	0	0	0	0	69,800	345,434
Total	23,489,117	0	2,172,891	0	105,541	0	11,375,866	37,143,415
Office of the Special Prosecutor								
Headquarters	582,207	0	47,173,193	27,346,360	0	0	6,110,487	81,212,246
Total	582,207	0	47,173,193	27,346,360	0	0	6,110,487	81,212,246
Parliament of Ghana								
Corporate Services	0	0	0	0	0	0	5,693,124	5,693,124
Finance and Administration	0	0	0	0	0	0	2,302,731	2,302,731
General Operations	302,256,894	0	61,458,961	0	0	0	195,660,036	559,375,891
Other Government Obligation-Gratuity	154,887,130	0	0	0	0	0	0	154,887,130
Total	457,144,025	0	61,458,961	0	0	0	203,655,891	722,258,877
Public Services Commission								
Commissioners	0	0	0	0	0	0	1,548,063	1,548,063
Finance and Administration	0	0	0	0	0	0	17,400	17,400
Office of the Executive Secretary	5,634,691	0	4,062,988	0	0	0	7,543,708	17,241,386
Other Government Obligation-Gratuity	1,003,189	0	0	0	0	0	0	1,003,189
Total	6,637,880	0	4,062,988	0	0	0	9,109,170	19,810,038
Right to Information Commission								
Central Administration	2,447,805	0	375,000	0	0	0	4,589,236	7,412,041
Total	2,447,805	0	375,000	0	0	0	4,589,236	7,412,041
Road Fund								
Statutory Fund	1,301,237	0	0	0	42,931	0	1,604,919	2,949,087
Total	1,301,237	0	0	0	42,931	0	1,604,919	2,949,087
Grand Total	35,861,946,598	33,995,737,787	6,180,249,121	3,542,148,683	126,416,716	1,379,114,902	13,748,647,574	94,834,261,381

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2021

MMDA	COMPENSATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ablekuma Central Municipal Assembly_AbCMA	1,474,978	1,861,592	802,964	10,446	0	5,429,391	9,579,370							
Ablekuma North Municipal Assembly	2,817,472	2,772,359	334,262	39,407	0	3,975,172	9,938,671							
Ablekuma West Municipal Assembly	2,697,374	3,567,443	91,751	57,546	0	2,860,424	9,274,537							
Abuakwa North Municipal Assembly	3,336,893	1,641,471	131,828	16,770	0	1,484,359	6,611,321							
Abuakwa South Municipal Assembly	3,823,619	3,798,226	208,204	16,153	0	1,539,455	9,385,658							
Abura / Asebu/ Kwamankese District Assembly	2,633,631	1,341,571	662,885	0	0	1,112,770	5,750,856							
Accra Metropolitan Assembly	21,056,691	2,270,619	2,110,235	238,883	0	9,683,615	35,360,042							
Achiase District Assembly_AcDA	58,436	578,622	17,040	0	0	1,200,988	1,855,086							
Ada East District Assembly	3,888,671	1,048,684	70,439	2,443	0	1,553,060	6,563,297							
Ada West District Assembly	1,683,119	112,780	166,638	23,274	0	2,070,490	4,056,301							
Adaklu District Assembly	2,429,419	3,628,880	69,052	0	0	819,878	6,947,229							
Adansi Asokwa District Assembly	1,897,383	1,227,350	380,788	10,202	0	2,431,999	5,947,722							
Adansi North District Assembly	2,365,193	1,149,800	514,195	13,300	0	1,601,079	5,643,566							
Adansi South District Assembly	2,757,126	932,939	81,145	0	0	2,994,298	6,765,508							
Adenta Municipal Assembly	6,622,216	5,786,220	1,557,266	17,347	0	8,452,877	22,435,926							
Afadzato South District Assembly	2,547,042	1,056,180	204,673	0	0	1,203,252	5,011,148							
Afigya Kwabre North District Assembly	519,142	1,805,343	82,745	0	0	1,142,055	3,549,285							
Afigya Kwabre South District Assembly	3,793,557	1,997,129	2,291,861	0	0	2,419,327	10,501,874							
Agona East District Assembly	2,531,421	1,323,431	16,430	60,275	0	1,312,840	5,244,396							
Agona West Municipal Assembly	4,719,261	6,063,179	216,415	0	0	1,808,111	12,806,966							
Agortime Ziope District Assembly	2,471,233	1,826,928	35,200	0	0	1,104,037	5,437,398							
Ahafo Ano North Municipal Assembly	2,496,619	1,828,898	271,129	1,621	0	1,054,518	5,652,786							
Ahafo Ano South East Municipal Assembly	27,245	1,060,568	303,149	269,019	0	2,203,978	3,863,960							
Ahafo Ano South West District Assembly	5,031,952	1,006,774	297,944	16,218	0	2,944,054	9,296,942							
Ahanta West Municipal Assembly	4,004,759	1,282,681	329,818	0	0	3,503,205	9,120,462							
Ajumako/Enyan/Esiam District Assembly	3,320,575	2,452,751	405,043	3,864	0	1,156,901	7,339,134							
Akatsi North District Assembly	2,284,648	1,976,870	1,618,721	4,866	0	2,270,256	8,155,362							
Akatsi South District Assembly	2,326,035	643,328	159,956	0	0	1,123,952	4,253,271							
Akrofuom District Assembly	1,814,013	1,666,690	195,425	0	0	3,748,224	7,424,352							
Akuapem South District Assembly	4,021,312	1,698,034	262,467	0	0	1,807,133	7,788,946							

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2021

MMDA	COMPENSATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
Akuapim North Municipal Assembly	2,742,660	1,858,429	1,011,044	2,300	0	1,238,214	6,852,648						
Akyemansa District Assembly	2,715,162	1,431,633	263,321	0	0	1,246,107	5,656,224						
Amansie Central District Assembly	2,633,909	1,214,746	168,695	0	0	3,753,333	7,770,683						
Amansie South District Assembly	1,974,742	949,384	1,438,915	0	0	3,460,900	7,823,942						
Amansie West District Assembly	2,690,785	5,032,533	261,424	5,277	0	6,101,262	14,091,280						
Amenfi Central District Assembly	1,743,905	719,842	239,963	13,048	0	1,495,512	4,212,270						
Anloga District Assembly_AnDA	100,452	1,244,354	121,141	13,500	0	1,369,413	2,848,860						
Aowin Municipal Assembly	2,843,677	1,076,580	787,655	20,590	0	854,230	5,582,731						
Asante Akim Central Municipal Assembly	3,721,056	685,439	195,060	0	0	2,364,348	6,965,903						
Asante Akim North District Assembly	2,530,788	628,276	432,125	0	0	1,641,471	5,232,660						
Asante Akim South Municipal Assembly	3,111,364	1,325,469	235,667	62,581	0	2,901,827	7,636,907						
Asene-Manso-Akroso District Assembly	1,721,998	980,316	310,445	5,115	0	1,118,081	4,135,955						
Ashaiman Municipal Assembly	6,009,306	4,076,794	245,510	28,846	0	4,768,073	15,128,530						
Asikuma-Odoben-Brakwa-Breman District Assembly	2,935,250	4,096,861	137,783	12,000	0	1,377,716	8,559,611						
Asokore Mampong Municipal Assembly	3,296,922	1,220,739	719,135	1,000	0	2,356,288	7,594,083						
Asokwa Municipal Assembly	4,421,713	1,567,620	2,121,700	36,680	0	6,488,037	14,635,751						
Assin Fosu Municipal Assembly	3,692,446	2,359,040	44,198	0	0	2,192,363	8,288,048						
Assin North District Assembly	1,871,838	2,116,798	112,251	1,750	0	1,398,032	5,500,669						
Assin South District Assembly	2,743,391	1,196,788	0	0	0	1,694,750	5,634,929						
Asunafo North Municipal Assembly	5,489,790	2,460,482	577,181	0	0	1,267,878	9,795,331						
Asunafo South District Assembly	3,207,872	2,043,970	378,489	0	0	566,194	6,196,524						
Asuogyaman District Assembly	3,687,965	808,685	345,376	0	0	1,742,992	6,585,018						
Asutifi North District Assembly	3,805,211	2,510,022	1,003,612	0	0	3,788,947	11,107,792						
Asutifi South District Assembly	3,209,192	1,752,372	178,326	0	0	1,348,730	6,488,621						
Atebubu Amantin Municipal Assembly	3,262,289	2,240,177	214,843	470	0	2,505,348	8,223,126						
Atiwa East District Assembly	1,723,760	267,819	183,009	50,765	0	1,221,957	3,447,310						
Atiwa West District Assembly	2,552,208	3,363,604	5,800	0	0	1,650,867	7,572,479						
Atwima Kwanwoma District Assembly	3,120,722	556,943	298,803	49,425	0	2,418,278	6,444,171						
Atwima Mponua District Assembly	4,717,593	439,845	271,660	0	0	2,690,862	8,119,958						
Atwima Nwabiyaga Municipal Assembly	3,863,294	350,000	659,411	0	0	2,713,642	7,586,347						

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2021

MMDA	COMPENSATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		
Atwima Nwabiagya North District Assembly	2,452,231		312,012		290,061		7,140		0		2,073,905		5,135,349
Awutu Senya District Assembly	3,408,801		749,701		550,374		15,512		0		1,194,900		5,919,288
Awutu Senya East Municipal Assembly	5,324,905		4,239,984		89,728		0		0		12,985,101		22,639,718
Ayawaso Central Municipal Assembly_ACMA	914,031		8,089,294		301,233		0		0		3,359,384		12,663,942
Ayawaso East Municipal Assembly	2,422,301		3,533,108		120,503		7,024		0		3,810,749		9,893,684
Ayawaso North Municipal Assembly	2,699,697		1,136,695		379,647		4,650		0		2,627,160		6,847,849
Ayawaso West Municipal Assembly	2,600,422		5,165,270		677,224		18,789		0		9,700,203		18,161,909
Ayensuano District Assembly	4,392,015		794,795		50,832		0		0		1,272,003		6,509,644
Banda District Assembly	2,199,961		1,823,699		46,610		0		0		795,389		4,865,659
Bawku Municipal Assembly	4,061,718		1,710,278		100,246		0		0		2,135,073		8,007,316
Bawku West District Assembly	3,345,547		1,682,296		222,201		2,000		0		1,354,757		6,606,801
Bekwai Municipal Assembly	3,493,221		1,829,224		609,724		12,914		0		3,796,820		9,741,903
Berekum East Municipal Assembly	5,130,498		1,445,970		95,009		0		0		2,077,897		8,749,375
Berekum West District Assembly	2,855,909		2,077,106		110,758		0		0		1,214,957		6,258,730
Bia East District Assembly	1,994,113		615,840		258,281		0		0		1,575,202		4,443,436
Bia West District Assembly	2,580,156		1,345,851		108,808		6,000		0		1,510,354		5,551,169
Biakoye District Assembly	2,259,207		1,406,902		66,066		0		0		1,223,582		4,955,756
Bibiani/Anhwiaso/Bekwai Municipal Assembly	4,004,072		285,506		691,598		0		0		2,251,410		7,232,586
Binduri District Assembly	2,268,322		1,500,183		239,783		0		0		1,080,107		5,088,395
Birim North District Assembly	3,361,487		3,341,152		330,933		164,217		0		4,515,395		11,713,184
Birim South District Assembly	3,101,256		600,361		412,243		0		0		1,291,707		5,405,567
Birim Central Municipal Assembly	4,689,905		6,570,470		210,194		189,778		0		1,186,215		12,846,560
Bodi District Assembly	2,282,619		1,398,876		216,741		0		0		1,414,581		5,312,817
Bole District Assembly	3,076,915		945,470		20,800		0		0		1,542,346		5,585,531
Bolgatanga East District Assembly	2,198,210		741,238		363,885		18,857		0		1,229,870		4,552,060
Bolgatanga Municipal Assembly	8,461,584		4,977,869		145,066		3,650		0		1,821,458		15,409,628
Bongo District Assembly	3,396,927		1,462,387		543,120		75,564		0		993,469		6,471,467
Bosome Freho District Assembly	2,011,396		542,353		110,536		1,122		0		924,243		3,589,650
Bosomtwe District Assembly	3,370,363		141,454		774,526		1,000		0		3,413,052		7,700,395
Builsa North District Assembly	4,382,195		1,628,334		134,911		0		0		1,165,739		7,311,179

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2021

MMDA	COMPENSATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Builsa South District Assembly	2,169,819	64,607	543,126	0	75,000	1,267,794	4,120,346							
Bunkpurugu Nakpanduri District Assembly	2,633,145	2,066,119	210,258	960	0	874,754	5,785,236							
Cape Coast Metropolitan Assembly	10,039,502	921,614	616,602	73,571	0	3,240,379	14,891,668							
Central Gonja District Assembly	3,170,835	2,040,886	592,566	64,582	0	1,129,287	6,998,155							
Central Tongu District Assembly	2,039,088	1,810,596	334,194	0	0	999,157	5,183,035							
Chereponi District Assembly	2,135,514	342,761	185,076	0	0	802,595	3,465,947							
Dafiama Bussie Issa District Assembly	1,852,865	1,040,806	124,619	51,389	0	1,426,516	4,496,194							
Denkyemboour District Assembly	2,617,051	1,523,949	67,072	0	0	2,461,126	6,669,198							
Dormaa Central Municipal	3,968,857	4,582,192	536,545	0	0	1,698,367	10,785,962							
Dormaa East District Assembly	2,975,291	2,186,668	309,087	0	0	1,896,513	7,367,558							
Dormaa West District Assembly	2,384,860	915,963	100,731	0	0	418,710	3,820,265							
East Gonja Municipal Assembly	4,334,932	3,762,016	272,274	0	0	888,605	9,257,826							
East Mamprusi Municipal Assembly	4,251,152	1,117,081	360,018	4,000	0	1,330,482	7,062,733							
Effia Kwesimintsim Municipal Assembly	3,769,513	14,111,873	809,452	1,552	0	3,897,322	22,589,712							
Effutu Municipal Assembly	4,705,874	1,977,095	50,470	0	0	2,475,417	9,208,857							
Ejisu Municipal Assembly	4,701,446	744,239	318,211	11,780	0	2,716,494	8,492,171							
Ejura Sekyredumasi Municipal Assembly	3,815,709	2,095,561	135,606	0	0	2,500,477	8,547,352							
Ekumfi District Assembly	2,453,975	1,404,011	251,371	5,000	0	1,017,931	5,132,288							
Ellembelle District Assembly	3,156,935	368,933	1,979,421	0	0	1,902,449	7,407,738							
Fanteakwa North District Assembly	3,273,285	538,613	236,169	60,053	0	1,457,466	5,565,587							
Fanteakwa South District Assembly	2,466,396	1,987,130	81,796	0	0	1,356,484	5,891,805							
Ga Central Municipal Assembly	3,787,040	1,198,311	159,621	320,250	0	4,999,778	10,464,999							
Ga East Municipal Assembly	5,756,212	1,737,347	478,248	8,800	0	4,775,030	12,755,637							
Ga North Municipal Assembly	3,253,031	3,208,483	242,653	87,910	0	3,757,258	10,549,336							
Ga South Municipal Assembly	1,879,478	1,064,217	136,552	0	0	3,202,399	6,282,646							
Ga West Municipal Assembly	6,006,414	1,318,491	506,352	0	0	4,170,392	12,001,649							
Garu District Assembly	2,494,917	1,196,980	75,443	0	0	950,543	4,717,883							
Gomoa Central District Assembly	2,766,047	1,443,445	132,753	5,722	0	1,931,414	6,279,381							
Gomoa East District Assembly	442,985	1,057,580	711,593	122,879	0	2,108,050	4,443,087							
Gomoa West District Assembly	784,505	3,905,243	360,534	0	0	1,310,557	6,360,839							

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2021

	COMPENSATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MMDA														
Gushiegu Municipal Assembly	2,618,743	870,330	95,637	55,492	0	1,177,619	4,817,822							
Ho Municipal Assembly	8,014,356	9,631,172	129,531	0	0	1,649,682	19,424,741							
Ho West District Assembly	3,558,366	981,631	126,090	0	0	1,313,382	5,979,469							
Hohoe Municipal Assembly	3,760,262	5,896,758	195,041	200	0	2,457,154	12,309,415							
Jaman North District Assembly	3,134,303	1,554,004	206,165	65,560	0	1,993,956	6,953,988							
Jaman South Municipal Assembly	3,688,619	1,248,991	312,302	41,228	0	1,622,538	6,913,679							
Jasikan District Assembly	2,522,347	56,987	231,391	0	0	1,115,534	3,926,258							
Jirapa Municipal Assembly	2,259,928	1,049,103	8,626	8,960	0	1,331,660	4,658,276							
Jomoro Municipal Assembly	2,176,184	529,203	199,179	158,428	0	2,019,420	5,082,413							
Juaben Municipal Assembly	2,315,355	43,847	276,807	20,290	0	828,168	3,484,468							
Juaboso District Assembly	2,860,489	691,136	213,737	0	0	1,078,462	4,843,824							
Kajebi District Assembly	2,188,482	2,792,833	277,749	0	0	1,214,499	6,473,563							
Karaga District Assembly	2,621,388	549,410	157,000	0	0	891,704	4,219,502							
Kassena Nankana East Municipal Assembly	3,946,960	736,409	121,586	0	0	1,357,944	6,162,898							
Kassena Nankana West District Assembly	2,534,044	371,265	283,339	11,400	0	1,531,462	4,731,510							
Keta Municipal Assembly	3,431,896	1,544,671	180,054	0	0	1,366,596	6,523,218							
Ketu North Municipal Assembly	3,111,949	173,279	1,029,618	20,000	0	2,556,111	6,890,957							
Ketu South Municipal Assembly	3,223,533	1,534,408	192,833	530	0	1,345,245	6,296,549							
Kintampo North Municipal Assembly	4,057,780	1,589,837	683,911	3,500	0	1,431,216	7,766,244							
Kintampo South District Assembly	3,462,827	1,233,293	132,796	12,568	0	1,398,086	6,239,570							
Komenda-Edina-Eguafo-Abirim Municipal Assembly	4,036,412	652,810	176,565	0	0	2,732,154	7,597,942							
Korle Klotey Municipal Assembly_KoKMA	1,990,401	1,731,695	1,171,694	772,525	0	5,913,696	11,580,010							
Kpandai District Assembly	2,312,631	1,266,646	86,336	1,200	0	1,069,359	4,736,173							
Kpando Municipal Assembly	2,736,881	769,213	330,616	11,000	0	1,084,734	4,932,444							
Kpone Katamanso Municipal Assembly	6,177,953	4,937,198	878,904	161,911	0	10,901,237	23,057,202							
Krachi East Municipal Assembly	2,852,313	1,404,512	194,977	0	0	1,702,043	6,153,846							
Krachi Nchumuru District Assembly	1,851,960	591,827	360,536	0	0	991,616	3,795,938							
Krachi West District Assembly	2,321,512	1,257,817	116,289	0	0	1,215,453	4,911,071							
Krowor Municipal Assembly	3,289,216	14,822	678,773	28,935	0	5,919,309	9,931,054							
Kumasi Metropolitan Assembly	19,651,073	8,119,390	1,083,473	0	0	12,666,671	41,520,607							

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2021

MMDA	COMPENSATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Kumbungu District Assembly	4,133,049	2,351,841	108,979	0	0	0	0	0	0	0	0	1,040,785	7,634,653	
Kwabre East Municipal Assembly	3,955,106	943,941	31,879	5,000	0	0	0	0	0	0	0	2,466,362	7,402,287	
Kwadaso Municipal Assembly	3,497,481	2,853,958	469,304	0	0	0	0	0	0	0	0	2,059,764	8,880,507	
Kwaebibirem Municipal Assembly	3,363,525	1,757,999	130,936	0	0	0	0	0	0	0	0	1,779,671	7,032,130	
Kwahu Afram Plains North District Assembly	2,948,656	1,431,475	212,339	3,006	0	0	0	0	0	0	0	1,464,287	6,059,762	
Kwahu Afram Plains South District Assembly	2,285,163	1,218,482	114,623	0	0	0	0	0	0	0	0	2,557,113	6,175,382	
Kwahu East District Assembly	2,307,699	2,029,383	158,591	11,123	0	0	0	0	0	0	0	1,308,634	5,815,430	
Kwahu South District Assembly	3,115,632	1,388,396	178,530	11,205	0	0	0	0	0	0	0	954,284	5,648,046	
Kwahu West Municipal Assembly	4,439,355	1,922,581	325,962	0	0	0	0	0	0	0	0	2,560,575	9,248,473	
La Dade-Kotopon Municipal Assembly	5,166,910	3,615,976	262,597	168,167	0	0	0	0	0	0	0	5,871,782	15,085,432	
Lambustie Karni District Assembly	1,479,208	1,124,431	252,205	56,803	0	0	0	0	0	0	0	1,081,394	3,994,041	
La-Nkwantanang Municipal Assembly	4,020,073	503,020	1,266,104	312,367	0	0	0	0	0	0	0	6,261,229	12,362,792	
Lawra Municipal Assembly	1,819,325	822,440	583,167	104,872	0	0	0	0	0	0	0	901,171	4,230,975	
Ledzokuku Municipal Assembly	6,208,620	1,124,850	178,849	144,399	0	0	0	0	0	0	0	2,410,911	10,067,629	
Lower Manya Krobo Municipal Assembly	3,935,856	6,675,444	345,559	11,300	0	0	0	0	0	0	0	1,460,775	12,428,933	
Mampong Municipal Assembly	4,313,718	131,530	1,028,360	14,040	0	0	0	0	0	0	0	2,284,448	7,772,096	
Mamprugu Moagduri District Assembly	1,887,056	266,595	174,925	0	0	0	0	0	0	0	0	1,176,447	3,505,023	
Mfantseman Municipal Assembly	3,473,330	6,765,156	524,455	0	0	0	0	0	0	0	0	3,275,628	14,038,570	
Mion District Assembly	3,499,661	736,201	284,161	0	0	0	0	0	0	0	0	1,279,908	5,799,931	
Mpohor District Assembly	2,003,160	1,093,558	360,895	0	0	0	0	0	0	0	0	1,808,704	5,266,317	
Nabdam District Assembly	2,288,240	874,756	108,736	0	0	0	0	0	15,000	0	0	812,344	4,099,076	
Nadowli Kaleo District Assembly	2,426,897	1,808,268	6,350	1,300	0	0	0	0	0	0	0	457,097	4,699,912	
Nandom District Assembly	1,838,356	1,712,677	595,748	0	0	0	0	0	0	0	0	1,065,332	5,212,114	
Nantom District Assembly	2,737,152	501,636	285,377	0	0	0	0	0	0	0	0	529,868	4,054,033	
Nanumba North Municipal Assembly	3,275,989	862,104	347,284	17,900	0	0	0	0	0	0	0	1,599,608	6,102,885	
Nanumba South District Assembly	2,032,473	13,490,334	180,479	57,459	0	0	0	0	0	0	0	1,071,573	16,832,317	
New Juaben North Municipal Assembly	345,625	652,142	313,600	0	0	0	0	0	0	0	0	2,963,798	4,275,166	
New Juaben South Municipal Assembly	10,055,610	11,168,167	568,851	0	0	0	0	0	0	0	0	3,455,835	25,248,462	
Ningo-Prampram District Assembly	4,205,145	1,505,368	395,552	0	0	0	0	0	0	0	0	3,192,166	9,298,231	
Nkoranza North District Assembly	3,165,058	1,060,054	26,753	0	0	0	0	0	0	0	0	3,288,962	7,540,827	

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2021

MMDA	COMPENSATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
Nkoranza South Municipal Assembly	4,701,550	1,025,280	106,803	31,258	0	992,610	6,857,500						
Nkwanta North District Assembly	2,098,801	1,299,069	191,596	0	0	1,130,804	4,720,269						
Nkwanta South Municipal Assembly	1,639,713	1,016,297	112,435	65,104	0	1,015,788	3,849,337						
North Dayi District Assembly	2,073,163	934,038	755,907	5,500	0	1,793,179	5,561,787						
North East Gonja District Assembly_NEGDA	1,020,140	329,703	282,524	0	0	986,969	2,619,335						
North Gonja District Assembly	4,157,981	1,880,136	0	0	0	1,502,647	7,540,764						
North Tongu District Assembly	2,496,300	3,214,516	118,814	1,000	0	1,331,853	7,162,483						
Nsawam Adoagyiri Municipal Assembly	4,982,978	946,193	350,750	6,240	0	2,692,377	8,978,538						
Nzema East Municipal Assembly	3,058,018	452,829	95,614	2,539	0	1,310,358	4,919,359						
Obuasi East District Assembly	58,545	4,267,984	678,225	28,212	0	3,943,837	8,976,802						
Obuasi Municipal Assembly	4,569,408	8,685,634	905,257	16,500	0	14,877,458	29,054,258						
Offinso Municipal Assembly	2,465,407	942,997	164,226	0	0	2,468,012	6,040,643						
Offinso North District Assembly	2,784,225	1,910,585	170,225	0	0	1,145,101	6,010,136						
Oforikrom Municipal Assembly	3,199,664	1,954,465	887,011	70,295	0	3,740,009	9,851,444						
Okaikwei North Municipal Assembly	3,250,942	2,701,508	295,556	79,052	0	5,557,481	11,884,538						
Okere District Assembly	2,237,913	641,951	161,606	0	0	1,484,520	4,525,991						
Old Tafo Municipal Assembly	2,470,457	6,019,657	1,075,810	5,151	0	7,572,039	17,143,112						
Prestea-Huni Valley Municipal Assembly	3,473,019	3,018,401	1,014,995	11,526	0	7,435,015	14,952,956						
Pru East District Assembly	2,354,252	536,663	243,525	1,350	0	3,135,882	6,271,673						
Pru West District Assembly	2,793,625	2,760,587	190,816	0	0	1,196,027	6,941,055						
Pusiga District Assembly	2,358,661	1,241,906	128,804	0	0	1,266,903	4,996,274						
Saboba District Assembly	1,856,983	1,270,816	257,881	0	0	1,082,580	4,468,261						
Sagnerigu Municipal Assembly	5,482,833	4,321,723	208,710	0	0	1,023,080	11,036,345						
Savelugu Municipal Assembly	4,104,318	748,758	89,583	0	0	927,639	5,870,298						
Sawla/Tuna/Kalba District Assembly	3,081,454	1,861,681	324,397	2,000	0	1,614,016	6,883,548						
Sefwi Akontombra District Assembly	1,796,879	1,135,325	19,775	0	0	1,957,685	4,909,665						
Sefwi Wiawso Municipal Assembly	3,992,913	4,133,378	643,382	21,772	0	2,621,596	11,413,041						
Sekondi Takoradi Metropolitan Assembly	17,652,667	3,276,629	898,552	167,211	0	9,062,787	31,057,846						
Sekyere Afram Plains District Assembly	1,652,412	2,594,550	439,393	0	0	2,593,748	7,280,103						
Sekyere Central District Assembly	2,871,140	377,250	218,500	4,900	0	1,745,747	5,217,537						

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2021

MMDA	COMPENSATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
Sekyere East District Assembly	3,360,409	2,230,676	297,272	8,921	0	1,476,180	7,373,459						
Sekyere Kumawu District Assembly	2,719,307	2,145,196	75,436	1,800	0	856,413	5,798,151						
Sekyere South District Assembly	3,904,321	1,696,170	360,892	125,232	0	2,243,385	8,329,999						
Sene East District Assembly	2,551,888	583,946	121,615	0	0	2,908,505	6,165,954						
Sene West District Assembly	3,304,977	801,524	211,262	0	0	1,546,350	5,864,113						
Shai-Osudoku District Assembly	4,269,389	1,579,555	200,741	478	0	1,443,254	7,493,417						
Shama District Assembly	3,524,275	742,772	395,638	52,924	0	3,519,226	8,234,836						
Sissala East Municipal Assembly	2,842,363	1,342,036	296,468	2,500	0	1,265,500	5,748,867						
Sissala West District Assembly	2,044,842	936,476	410,995	0	0	1,121,261	4,513,574						
South Dayi District Assembly	2,596,084	3,045,644	216,736	14,500	0	1,295,753	7,168,717						
South Tongu District Assembly	3,351,975	949,346	282,988	10,000	0	1,446,892	6,041,202						
Suaman District Assembly	2,503,820	1,287,603	86,609	55,363	0	783,677	4,717,072						
Suame Municipal Assembly	2,890,101	14,100,256	2,503,981	1,132,571	0	8,727,163	29,354,073						
Suhum Municipal Assembly	3,439,819	1,192,678	253,368	6,383	0	1,668,286	6,560,534						
Sunyani Municipal Assembly	12,514,720	6,308,585	682,263	17,280	0	2,303,755	21,826,602						
Sunyani West District Assembly	5,248,233	714,313	413,533	0	0	1,494,048	7,870,127						
Tain District Assembly	3,206,683	2,066,173	69,912	0	0	795,856	6,138,623						
Talensi District Assembly	4,039,875	1,231,341	0	0	0	1,109,751	6,380,966						
Tamale Metropolitan Assembly	13,656,698	2,432,941	603,280	4,663	0	2,950,916	19,648,498						
Tano North Municipal Assembly	4,703,718	2,054,985	80,986	0	0	1,490,576	8,330,265						
Tano South Municipal Assembly	4,077,741	1,234,714	245,902	3,000	0	1,269,291	6,830,648						
Tarkwa Nsuaem Municipal Assembly	5,159,143	2,406,653	513,444	18,000	0	8,965,525	17,062,764						
Tatale Sanguli District Assembly	1,877,986	848,648	41,760	0	0	1,219,180	3,987,574						
Techiman Municipal Assembly	8,848,031	4,552,237	128,112	0	0	3,293,764	16,822,144						
Techiman North District Assembly	4,177,853	802,510	119,062	0	0	377,162	5,476,586						
Tema Metropolitan Assembly	12,494,772	4,807,920	573,327	140,490	0	13,712,658	31,729,168						
Tema West Municipal Assembly	4,108,069	607,926	159,536	0	0	7,503,180	12,378,710						
Tempene District Assembly	1,429,681	738,466	287,938	0	0	950,648	3,406,733						
Tolon District Assembly	4,033,551	368,537	171,632	23,331	0	1,320,364	5,917,415						
Twifo Hemang Lower Denkyira District Assembly	2,348,213	1,997,271	148,250	71,655	0	1,367,831	5,933,220						

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY MMDA FOR THE YEAR 2021

MMDA	COMPENSATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Twifu Ati Morkwa District Assembly	3,256,614	2,001,289	71,571	40,194	0	1,723,800	7,093,468							
Upper Denkyira East Municipal Assembly	3,250,774	2,344,536	77,412	0	0	1,320,831	6,993,553							
Upper Denkyira West District Assembly	2,111,467	9,588,389	246,664	4,800	0	1,582,310	13,533,631							
Upper Manya Krobo District Assembly	2,503,662	73,752	347,586	0	0	3,552,380	6,477,380							
Upper West Akim District Assembly	3,897,494	1,479,276	179,393	0	0	1,245,369	6,801,532							
Wa East District Assembly	1,875,241	1,520,985	189,428	203,803	0	1,026,162	4,815,619							
Wa Municipal Assembly	7,789,723	5,176,757	730,497	75,522	0	1,564,097	15,336,596							
Wa West District Assembly	2,477,571	1,055,032	130,411	20,388	0	568,416	4,251,818							
Wassa Amenfi East Municipal Assembly	235,747	1,247,026	72,220	0	0	2,259,004	3,813,997							
Wassa Amenfi West Municipal Assembly	3,801,652	578,850	519,401	10,530	0	1,336,685	6,247,117							
Wassa East District Assembly	3,985,507	1,478,822	313,435	0	0	2,135,458	7,913,222							
Weija-Gbawe Municipal Assembly	8,100,886	4,671,540	325,401	24,300	0	5,063,302	18,185,430							
Wenchi Municipal Assembly	5,428,264	1,120,406	445,807	4,666	0	1,240,212	8,239,354							
West Akim Municipal Assembly	4,346,092	2,865,695	37,120	4,419	0	1,110,032	8,363,359							
West Gonja District Assembly	3,349,013	1,402,178	1,496,383	0	0	342,277	6,589,851							
West Mamprusi Municipal Assembly	3,726,772	4,926,281	314,361	38,899	0	1,395,436	10,401,747							
Yendi Municipal Assembly	4,107,955	1,439,997	233,683	8,740	0	729,485	6,519,860							
Yilo Krobo Municipal Assembly	7,353,517	1,640,925	43,306	0	0	2,780,037	11,817,784							
Yunyoo Nasuan District Assembly	1,450,185	309,801	65,005	91,250	0	1,024,456	2,940,696							
Zabzugu District Assembly	2,154,879	464,441	447,499	0	0	1,059,539	4,126,358							
MMDA Total	916,518,146	536,720,236	93,265,154	7,480,524	90,000	623,258,667	2,177,332,728							

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY SOE FOR THE YEAR 2021

SOEs	COMPENSATION	GOODS AND SERVICES	CONSUMPTION OF FIXED ASSETS	INTEREST (FINANCE COST)	SOCIAL BENEFITS	OTHER EXPENSES	DIVIDEND	GRAND TOTAL
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
Ghana Airports Company Limited	204,959,000	175,725,000	229,740,000	134,214,000	296,000	66,415,000	0	811,349,000
E.S.L.A PLC	235,000	17,589,892	0	1,812,523,654	0	31,521,133	0	1,861,869,679
Ghana Amalgamated Trust PLC	2,876,553	3,306,142	355,580	0	0	679,101	0	7,217,376
Ghana Integrated Iron and Steel Development Corpor	6,589,374	13,382,473	655,740	640	0	0	0	20,628,226
Volta River Authority	447,157,002	2,487,511,004	537,911,000	80,411,000	10,860,540	380,491,290	0	3,944,341,836
Accra Digital Centre	1,248,351	3,341,166	193,458	0	0	11,980	0	4,794,956
Ghana Commodity Exchange Limited	4,003,189	2,466,446	1,165,888	0	0	41,738	0	7,677,261
Ghana Deposit Protection Corporation	8,825,000	5,335,000	2,796,000	0	0	8,000	0	16,964,000
Ghana Integrated Aluminium Development Corporati	10,319,004	7,787,794	0	0	0	0	0	18,106,798
Ghana Post Company Limited	50,496,200	38,665,832	2,697,602	50,265	0	3,693,276	0	95,603,175
Ghana Water Company Limited	323,416,566	1,536,069,820	843,755,094	80,030,400	0	1,920,420	0	2,785,192,300
News Times Corporation	5,558,082	5,083,392	591,918	135,761	414,562	89,747	0	11,873,462
Northern Electricity Distribution Company	225,439,398	818,529,472	70,070,000	863,493	988,110	356,991	0	1,116,247,464
Precious Minerals Marketing Company	7,756,124	1,961,361	649,183	12,041,303	0	574,021	0	22,981,992
PSC Tema Shipyard	15,630,976	5,249,494	1,412,179	0	7,500	8,332,854	0	30,633,003
Venture Capital Trust Fund	2,631,338	2,424,342	325,764	0	0	0	0	5,381,444
Graphic Communications Group Limited	23,927,137	23,187,285	3,089,337	1,350,587	203,019	159,644	0	51,917,009
Ghana Civil Aviation Authority	180,008,630	29,782,561	9,702,666	0	0	8,743,458	0	228,237,315
Ghana Supply Company Limited	1,314,480	1,054,626	444,043	113,826	0	0	0	2,926,975
Electricity Company of Ghana	690,108,524	11,359,721,892	848,006,000	1,047,657,000	78,851	223,796,733	0	14,169,369,000
Architectural Engineering Services Limited	6,545,246	4,572,912	787,635	0	0	2,581,722	0	14,487,515
State Housing Company Limited	18,892,754	21,509,160	438,617	0	0	1,796,124	0	42,636,655
Bui Power Authority	98,509,968	65,056,779	129,669,552	82,473,819	1,602,484	17,158,960	0	394,471,562
Ghana Cylinder Manufacturing Company Limited	2,615,648	3,215,661	816,642	532,301	0	304,500	0	7,484,752
National Homeownership Fund	757,585	770,244	67,045	0	5,051,297	0	0	6,646,171
Airtel/Tigo Ghana Limited	51,141,000	552,848,000	253,934,000	0	0	76,085,000	0	934,008,000
Consolidated Bank Ghana Limited	334,130,995	213,906,076	25,676,098	0	3,055,435	127,535,797	0	704,304,402
Ghana Grid Company	216,602,830	161,320,150	161,679,210	24,717,800	273,810	142,520	0	564,736,320
National Lottery Authority	46,477,748	31,250,483	0	0	7,592,915	171,588,851	0	256,909,997
Ghana Women's Fund Company Limited	220,742	109,594	41,317	0	0	43,928	0	415,581
National Investment Bank	166,342,486	418,653,396	35,750,901	255,987,000	513,428	2,764,373	0	880,011,584
SIC Life Company	58,810,691	482,684,433	2,639,180	6,851,421	0	4,566,848	0	555,552,573
Bulk Oil & Storage Transportation Company	97,875,401	671,495,960	139,633,579	6,796,129	668,600	671,668	0	917,141,337
Tema Oil Refinery	107,312,000	44,428,000	62,232,000	0	0	237,059,000	0	451,031,000
Grand Total	3,418,735,022	19,209,995,842	3,366,927,230	3,546,750,399	31,606,552	1,369,134,675	0	30,943,149,720

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021
BY COST CENTRES- COMPENSATION**

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Audit Service					
Direct Audit	11,340,949	0	11,340,949	10,943,075	397,874
Central Gov't Audit Dept.	37,184,013	0	37,184,013	20,608,060	16,575,953
Finance and Administration	86,962,524	0	86,962,524	25,862,203	61,100,321
Performance & Special Audit	18,171,725	0	18,171,725	31,851,737	-13,680,012
Regional, District Audits & EIDA	202,639,440	0	202,639,440	219,098,289	-16,458,849
Total	356,298,651	0	356,298,651	308,363,364	47,935,288
Central GoG					
Contingency	145,265,119	0	145,265,119	0	145,265,119
General Government Services	0	0	0	0	0
Gratuties	515,976,131	0	515,976,131	308,546,204	207,429,927
Pensions	1,651,123,621	0	1,651,123,621	1,338,692,021	312,431,600
Social Security	2,347,691,398	0	2,347,691,398	2,098,387,944	249,303,454
Total	4,660,056,269	0	4,660,056,269	3,745,626,169	914,430,099
Commission on Human Rights and Admin. Justice					
Anti Corruption Departmen	26,237,024	0	26,237,024	30,043,969	-3,806,945
Other Governement Obligation-Tax Refund	0	0	0	1,164,165	-1,164,165
Total	26,237,024	0	26,237,024	31,208,134	-4,971,110
Electoral Commission					
Headquarters	15,729,559	0	15,729,559	0	15,729,559
Regional Officers	32,538,210	0	32,538,210	57,022,288	-24,484,077
Total	48,267,770	0	48,267,770	57,022,288	-8,754,518
Energy Fund					
Statutory Fund	0	0	0	2,128,999	-2,128,999
Total	0	0	0	2,128,999	-2,128,999
GETFund					
Statutory Fund	0	0	0	1,199,511	-1,199,511
Total	0	0	0	1,199,511	-1,199,511
Ghana Revenue Authority					
Support Services Division	0	0	0	1,163,512,669	-1,163,512,669
Total	0	0	0	1,163,512,669	-1,163,512,669
Judicial Service					
Judicial Service	162,161,163	0	162,161,163	289,040,877	-126,879,715
Judiciary	123,583,708	0	123,583,708	5,572,405	118,011,303
Other Governement Obligation-Gratuity	0	0	0	51,551,455	-51,551,455
Total	285,744,871	0	285,744,871	346,164,738	-60,419,867
Legal Aid Commission					
Central Administration	13,978,596	0	13,978,596	17,495,678	-3,517,082
Total	13,978,596	0	13,978,596	17,495,678	-3,517,082
Min of Employment & Labour Relation					
Dept. of Co-operatives	15,075,533	0	15,075,533	7,784,018	7,291,515
Dept. of Factories Inspectorate	2,420,337	0	2,420,337	3,016,878	-596,542
Dept. of Factories Inspectorate	6,786	0	6,786	0	6,786
Fair Wages and Salaries Commission	5,038,480	0	5,038,480	3,201,926	1,836,554
Ghana Cooperative Council	312,083	0	312,083	83,866	228,217
Headquarters	3,764,790	0	3,764,790	5,047,904	-1,283,114
Integrated Cummunity Centeres For Employ:	8,585,108	0	8,585,108	7,704,530	880,579
Labour Department	8,118,191	0	8,118,191	8,265,991	-147,800
Management Development & Productivity In:	2,766,477	0	2,766,477	2,525,910	240,567
National Pension & Regulatory Authority	23,586,840	0	23,586,840	21,561,716	2,025,124
National Vocational Training Institute (NVTI)	17,634,885	0	17,634,885	19,478,285	-1,843,400
Oppportunity Industrialisation center	4,585,143	0	4,585,143	3,286,300	1,298,843
Organisation of African Trade Unioin Unity	450,573	0	450,573	361,676	88,897
Total	92,345,226	0	92,345,226	82,318,999	10,026,227
Ministry of Communications					
Data Protection Commission	1,200,506	0	1,200,506	1,137,073	63,433

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021
BY COST CENTRES- COMPENSATION**

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Gen. Admin	3,161,432	0	3,161,432	4,508,985	-1,347,553
Ghana Meteorological Agency	11,721,135	0	11,721,135	14,126,437	-2,405,301
Human Resource	562,358	0	562,358	0	562,358
India Kofi Annan Centre of Excellence in IC	2,870,482	0	2,870,482	3,943,457	-1,072,975
Information Services Department	0	0	0	2,195,470	-2,195,470
Internal Audit	125,381	0	125,381	0	125,381
National Information Technology Agency	3,348,897	0	3,348,897	5,353,267	-2,004,370
Poastal & Courier Services Regulatory Comm	956,827	0	956,827	684,921	271,906
PPME	557,062	0	557,062	0	557,062
Research	617,110	0	617,110	0	617,110
Total	25,121,190	0	25,121,190	31,949,609	-6,828,419
Ministry of Aviation					
Human Resource Management	0	0	0	1,323,898	-1,323,898
Total	0	0	0	1,323,898	-1,323,898
Ministry of Chieftaincy and Religious Affairs					
Gen. Admin HQ	14,434,854	0	14,434,854	13,845,131	589,724
National House of Chiefs	16,530,953	0	16,530,953	12,793,684	3,737,268
Total	30,965,807	0	30,965,807	26,638,815	4,326,992
Ministry of Defence					
Gen. Admin	9,418,250	0	9,418,250	4,420,300	4,997,949
Ghana Armed Forces	1,490,113,214	0	1,490,113,214	1,744,153,637	-254,040,422
Veterans Association of Ghana	1,035,321	0	1,035,321	0	1,035,321
Total	1,500,566,785	0	1,500,566,785	1,748,573,937	-248,007,152
Ministry of Education					
Centre for National Distance Learning and Oj	137,268	0	137,268	0	137,268
Council for Technical & Vocational Education	2,440,810	0	2,440,810	541,372	1,899,438
Gen. Admin	5,008,957	0	5,008,957	54,821,338	-49,812,381
Ghana Book Development Council	1,607,266	0	1,607,266	437,747	1,169,518
Ghana Education Service (GES)	488,729,867	0	488,729,867	10,355,741,228	-9,867,011,361
Ghana Library Board	11,942,852	0	11,942,852	12,175,574	-232,722
Ghana National Commission for UNESCO	419,421	0	419,421	405,250	14,171
Institutions For The Handicapped	3,992,169	0	3,992,169	0	3,992,169
Junior High School	2,329,765,325	0	2,329,765,325	0	2,329,765,325
National Council for Curriculum and Assessn	1,358,258	0	1,358,258	484,272	873,986
National Inspectorate Board	2,583,542	0	2,583,542	74,800	2,508,742
National Service Secretariat	773,213,703	0	773,213,703	634,662,419	138,551,285
National Teaching Council	2,017,885	0	2,017,885	0	2,017,885
Non Formal Education	49,088,878	0	49,088,878	36,015,226	13,073,651
Other Governement Obligation-Non Road Ar	0	0	0	2,195,337	-2,195,337
Preschool/KG	102,829,497	0	102,829,497	0	102,829,497
Primary Schools	2,274,495,572	0	2,274,495,572	0	2,274,495,572
Regional/District/School Services	412,029,757	0	412,029,757	0	412,029,757
Senior High School	2,025,921,615	0	2,025,921,615	0	2,025,921,615
Tertiary	2,021,481,099	0	2,021,481,099	2,742,036,994	-720,555,895
WAEC (National)	12,969,367	0	12,969,367	10,907,792	2,061,575
Total	10,522,033,109	0	10,522,033,109	13,850,499,349	-3,328,466,241
Ministry of Energy					
Energy Comission	18,245,781	0	18,245,781	0	18,245,781
Headquarters.	4,410,616	0	4,410,616	4,519,907	-109,291
Total	22,656,397	0	22,656,397	4,519,907	18,136,490
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Researcl	2,018,571	0	2,018,571	0	2,018,571
Council for Scientific and Industrial Research	149,691,371	0	149,691,371	158,743,380	-9,052,009
Environmental Protection Agency	50,693,124	0	50,693,124	63,587,682	-12,894,558
Ghana Atomic Energy Commission (G.A.E.C)	55,661,157	0	55,661,157	63,251,053	-7,589,897
Headquarters	3,176,291	0	3,176,291	4,166,352	-990,061

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021
BY COST CENTRES- COMPENSATION**

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Land Use And Spatial Planning Authority	8,553,644	0	8,553,644	16,673,220	-8,119,576
National Biosafety Authority (NBA)	875,029	0	875,029	0	875,029
Nuclear Regulatory Authority	10,225,609	0	10,225,609	8,211,705	2,013,904
Total	280,894,795	0	280,894,795	314,633,391	-33,738,597
Ministry of Finance					
Controller and Acct. General's Dept.	318,643,846	0	318,643,846	240,196,429	78,447,417
Finance Headquarters	39,473,536	0	39,473,536	39,856,874	-383,338
Financial Intelligence Centre	5,348,432	0	5,348,432	3,936,406	1,412,026
Institute of Accountancy Training	1,411,505	0	1,411,505	1,102,205	309,300
Other Government Obligation-Contingency	0	0	0	45,400	-45,400
Other Government Obligation-General Govt	0	0	0	11,300	-11,300
Public Procurement Authority	4,566,440	0	4,566,440	6,330,015	-1,763,574
Securities and Exchange Commission	20,127,608	0	20,127,608	18,231,191	1,896,416
Statistical Service	20,920,558	0	20,920,558	13,484,801	7,435,757
Total	410,491,925	0	410,491,925	323,194,620	87,297,305
Ministry of Fisheries and Aquaculture Development					
Anumabo Fisheries College	1,923,656	0	1,923,656	3,489,459	-1,565,803
Fisheries Scientific Survey Division	757,457	0	757,457	0	757,457
General Administration	328,570	0	328,570	0	328,570
General Administration and Operations	2,923,301	0	2,923,301	5,730,235	-2,806,934
Inland and Aquaculture Management Division	172,933	0	172,933	0	172,933
Marine Fisheries Management Division	86,173	0	86,173	0	86,173
Monitoring, Control and Surveillance Division	296,428	0	296,428	0	296,428
National Premix Fuel Secretariat	991,033	0	991,033	861,303	129,730
Pilot Aqua Culture Centre	464,628	0	464,628	0	464,628
Regional Operations Ahafo	24,124	0	24,124	0	24,124
Regional Operations Ashanti	342,719	0	342,719	0	342,719
Regional Operations Bono East	28,077	0	28,077	0	28,077
Regional Operations Brong Ahafo	226,306	0	226,306	0	226,306
Regional Operations Central	425,636	0	425,636	0	425,636
Regional Operations Eastern	270,494	0	270,494	0	270,494
Regional Operations Greater Accra	543,535	0	543,535	0	543,535
Regional Operations North East	71,051	0	71,051	0	71,051
Regional Operations Northern	153,002	0	153,002	0	153,002
Regional Operations Oti	51,011	0	51,011	0	51,011
Regional Operations Savannah	83,224	0	83,224	0	83,224
Regional Operations Upper East	209,437	0	209,437	0	209,437
Regional Operations Upper West	174,878	0	174,878	0	174,878
Regional Operations Volta	298,840	0	298,840	0	298,840
Regional Operations Western	370,507	0	370,507	0	370,507
Regional Operations Western North	18,735	0	18,735	0	18,735
Yeji Artesian Fisheries	144,721	0	144,721	0	144,721
Total	11,380,476	0	11,380,476	10,080,996	1,299,480
Ministry of Food and Agriculture					
Agric. Engineering Services Dept.	1,415,818	0	1,415,818	879,945	535,873
Animal Production Directorate	4,191,578	0	4,191,578	3,726,353	465,225
Cotton Development Authority	768,644	0	768,644	1,136,988	-368,345
Crop Services Directorate	3,697,631	0	3,697,631	3,768,650	-71,019
Directorate of Agric. Extension Services	1,347,163	0	1,347,163	2,543,199	-1,196,036
Finance and Administration	5,619,372	0	5,619,372	5,528,469	90,903
Ghana Irrigation Development Authority	6,069,177	0	6,069,177	5,501,917	567,260
Ghana Permanent Representative in Rome	830,952	0	830,952	998,637	-167,685
Grains and Legumes Dev. Board	3,308,165	0	3,308,165	2,209,785	1,098,380
Human Resource Development Management	5,045,609	0	5,045,609	13,102,700	-8,057,091
Monitoring & Evaluation Directorate	608,070	0	608,070	581,471	26,599
NORRIP	236,934	0	236,934	188,177	48,757

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- COMPENSATION

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Plant Protection & Regulatory Services (PPR)	17,852,572	0	17,852,572	16,783,877	1,068,695
Policy Planning and Budget Directorate	1,566,993	0	1,566,993	1,144,081	422,912
Statistics Research and Information Dept	1,663,212	0	1,663,212	2,015,348	-352,136
Vertirinary Council	140,342	0	140,342	15,388	124,954
Veterinary Services Dept	3,815,407	0	3,815,407	26,392,914	-22,577,507
Veterinary Services Dept. (Central Administr	28,861,000	0	28,861,000	0	28,861,000
Women in Agric. Development Department (	700,388	0	700,388	796,639	-96,251
Total	87,739,028	0	87,739,028	87,314,539	424,489
Ministry of Foreign Affairs and Reg Integration					
Africa Region Missions	122,844,222	0	122,844,222	139,986,973	-17,142,751
America Region Missions	50,219,668	0	50,219,668	51,581,338	-1,361,670
Europe Region Missions	133,583,361	0	133,583,361	132,522,735	1,060,627
Foreign Affairs HQ	31,256,019	0	31,256,019	19,905,079	11,350,940
Middle East and Asia Region Missions	79,709,520	0	79,709,520	87,588,697	-7,879,177
Subvented Organisation	2,735,264	0	2,735,264	0	2,735,264
Total	420,348,055	0	420,348,055	431,584,823	-11,236,767
Ministry of Gender, Children and Social Protection					
Abor Rehabilitation Centre Gen Admin	647,537	0	647,537	0	647,537
Ashanti Mampong Babies Home Gen Admin	451,621	0	451,621	0	451,621
Department of Children	2,355,583	0	2,355,583	1,932,916	422,667
Department of Women	2,080,753	0	2,080,753	2,352,002	-271,248
Dept. of Social Welfare	17,363,072	0	17,363,072	28,638,840	-11,275,767
Dept. of Social Welfare General Administratic	5,641,365	0	5,641,365	0	5,641,365
Headquarters	8,791,134	0	8,791,134	6,314,876	2,476,259
Jachie Training College Gen Admin Bosomtw	308,476	0	308,476	0	308,476
Jirapa Orphanage Gen Admin Jirapa	120,115	0	120,115	0	120,115
National Commision of Persons with Disabill	800,669	0	800,669	999,891	-199,221
Other Governement Obligation-Non Road Ari	0	0	0	4,846,279	-4,846,279
School of Social Work Gen Admin	297,149	0	297,149	0	297,149
Total	38,857,475	0	38,857,475	45,084,803	-6,227,328
Ministry of Health					
Ahmadiyya Muslim Service	14,837,174	0	14,837,174	19,350,406	-4,513,232
Allied Health Professions Council	2,088,837	0	2,088,837	2,393,595	-304,758
Centre for Scientific Research into Plant Med	12,982,608	0	12,982,608	10,515,484	2,467,124
Christian Health Association of Ghana	984,895,515	0	984,895,515	1,153,966,471	-169,070,956
College of Nurses and Midwives	1,645,590	0	1,645,590	1,911,032	-265,442
College of Pharmacist	679,427	0	679,427	451,503	227,924
District Health Administration	250,825,811	0	250,825,811	6,434,633	244,391,178
District Hospital	884,366,693	0	884,366,693	68,219,224	816,147,469
Food and Drugs Authority	46,566,861	0	46,566,861	73,929,382	-27,362,520
Ghana College of Physicians and Surgeons	2,285,648	0	2,285,648	60,735	2,224,913
Ghana Health Service	1,131,320,775	0	1,131,320,775	3,644,985,215	-2,513,664,440
Ghana Institute of Clinical Genetics	738,154	0	738,154	78,053	660,101
Ghana Red Cross Society	3,511	0	3,511	0	3,511
Health Facility Regulatory Agency	5,177,487	0	5,177,487	1,601,400	3,576,087
Health Headquarters	38,484,312	0	38,484,312	125,068,745	-86,584,433
Medical and Dental Council	2,035,204	0	2,035,204	3,112,997	-1,077,793
Mental Health Authority	2,221,942	0	2,221,942	0	2,221,942
Mortuaries and Funeral Facilities Agency	459,280	0	459,280	0	459,280
National Ambulance Service	59,462,018	0	59,462,018	65,827,258	-6,365,240
Nurses and Midwives Council	10,425,520	0	10,425,520	7,545,495	2,880,024
Office of the Chief Director	259,509,891	0	259,509,891	192,200,000	67,309,891
Other Governement Obligation-General Gove	0	0	0	49,432,685	-49,432,685
Other Governement Obligation-Non Road Ari	0	0	0	12,964,375	-12,964,375
Pharmacy Council	5,434,510	0	5,434,510	5,324,375	110,135
Psychiatry Hospitals (Tertiary Health Service	80,022,720	0	80,022,720	77,215,207	2,807,513

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021
BY COST CENTRES- COMPENSATION**

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Psychology Council	532,590	0	532,590	0	532,590
St. John's Ambulance Brigade	1,990,334	0	1,990,334	1,836,348	153,987
Sub District CHIPS	163,074,598	0	163,074,598	166,958	162,907,639
Sub District Clinics	36,211,271	0	36,211,271	6,768	36,204,503
Sub District Health Centres	477,176,942	0	477,176,942	4,398,255	472,778,687
Sub District Polyclinics	148,538,185	0	148,538,185	6,362,109	142,176,075
Teaching Hospitals	779,708,347	0	779,708,347	837,089,705	-57,381,358
Traditional Medicine Practice Council	2,068,071	0	2,068,071	637,291	1,430,780
Training Institutions	105,163,938	0	105,163,938	153,524,366	-48,360,428
Total	5,510,933,762	0	5,510,933,762	6,526,610,071	-1,015,676,309
Ministry of Information and Media Relations					
Gen. Admin and Finance	3,710,490	0	3,710,490	2,037,500	1,672,989
Ghana Broadcasting Corporation (GBC)	42,624,180	0	42,624,180	45,855,916	-3,231,736
Ghana News Agency	7,749,999	0	7,749,999	4,509,079	3,240,920
Information Services Department	28,999,998	0	28,999,998	30,894,654	-1,894,656
Total	83,084,667	0	83,084,667	83,297,150	-212,483
Ministry of Inner City and Zongo development					
General Administration HQ	0	0	0	880,564	-880,564
Total	0	0	0	880,564	-880,564
Ministry of Interior					
Gaming Board	4,518,240	0	4,518,240	2,267,299	2,250,942
Ghana Immigration Service	337,575,147	0	337,575,147	438,490,711	-100,915,564
Ghana National Fire Service	417,690,900	0	417,690,900	494,147,225	-76,456,325
Ghana Police Service	2,038,800,000	0	2,038,800,000	2,116,908,032	-78,108,032
Ghana Prisons Service	319,749,694	0	319,749,694	364,795,784	-45,046,090
Ghana Refugee Board	871,400	0	871,400	325,585	545,815
Interior Headquarters	4,790,000	0	4,790,000	6,636,613	-1,846,612
Nacortc Control Board	39,096,174	0	39,096,174	69,461,883	-30,365,709
National Commission on Small Arms	1,333,372	0	1,333,372	1,187,200	146,172
National Disaster Management Organization	127,863,685	0	127,863,685	155,342,843	-27,479,157
National Peace Council	3,031,330	0	3,031,330	2,879,995	151,335
Total	3,295,319,942	0	3,295,319,942	3,652,443,168	-357,123,226
Ministry of Lands and Natural Resources					
Forestry Commission	116,291,938	0	116,291,938	139,561,438	-23,269,500
Geological Survey Department	6,157,118	0	6,157,118	4,964,856	1,192,262
Ghana Integrated Iron and Steel Corporation	9,903,632	0	9,903,632	6,345,804	3,557,828
GIADec	11,250,000	0	11,250,000	10,319,004	930,996
Headquarters	8,822,841	0	8,822,841	5,734,304	3,088,538
Lands Commission	62,652,786	0	62,652,786	50,472,798	12,179,989
Minerals Commission	99,155,818	0	99,155,818	35,723,655	63,432,163
O.A.S.L	6,832,484	0	6,832,484	7,386,588	-554,104
Total	321,066,618	0	321,066,618	260,508,447	60,558,170
Ministry of Local Govt and Rural Development					
Births and Death	12,749,954	0	12,749,954	14,760,342	-2,010,388
Community Development	25,060,032	0	25,060,032	26,759,004	-1,698,972
Department of Parks and Gardens	4,525,821	0	4,525,821	3,911,976	613,845
Gen. Admin	9,075,299	0	9,075,299	12,861,725	-3,786,427
Local Government Service	819,654,029	0	819,654,029	95,150,983	724,503,046
Total	871,065,134	0	871,065,134	153,444,031	717,621,103
Ministry of Monitoring and Evaluation					
General Administration HQ	0	0	0	719,920	-719,920
Total	0	0	0	719,920	-719,920
Ministry Of National Security					
Bureau of National Communication	20,000,000	0	20,000,000	1,047,909	18,952,091
Bureau of National Investigation	160,429,106	0	160,429,106	132,388,848	28,040,258
National Security Council Secretariat	79,967,144	0	79,967,144	192,884,765	-112,917,621

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- COMPENSATION

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Other Government Obligation-General Gove	0	0	0	787,812	-787,812
Research Department	228,064,545	0	228,064,545	58,294,659	169,769,886
Total	488,460,795	0	488,460,795	385,403,993	103,056,802
Ministry Of Parliamentary Affairs					
General Administration HQ	2,932,635	0	2,932,635	823,909	2,108,726
Total	2,932,635	0	2,932,635	823,909	2,108,726
Ministry Of Railways Development					
General Administration HQ	1,725,086	0	1,725,086	1,723,902	1,185
Ghana Railway Development Authority	2,034,857	0	2,034,857	1,412,362	622,495
Total	3,759,944	0	3,759,944	3,136,264	623,680
Ministry of Regional Re-organization					
General Administration HQ	0	0	0	449,325	-449,326
Pharmacy Council	0	0	0	23,430	-23,430
Total	0	0	0	472,755	-472,756
Ministry of Roads and Highways					
Department of Feeder Roads	12,026,717	0	12,026,717	12,315,048	-288,331
Department of Urban Roads	7,716,594	0	7,716,594	9,450,927	-1,734,333
Ghana Highway Authority	33,556,065	0	33,556,065	39,150,312	-5,594,247
Headquarters	3,991,085	0	3,991,085	5,233,535	-1,242,450
Training Center	597,893	0	597,893	0	597,893
Total	57,888,355	0	57,888,355	66,149,823	-8,261,468
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Departmer	10,122,972	0	10,122,972	7,369,046	2,753,926
General Administration HQ	5,846,265	0	5,846,265	2,861,709	2,984,556
Human Resource Management	0	0	0	5,168,000	-5,168,000
School of Hygiene	4,867,974	0	4,867,974	0	4,867,974
Water Resources Commission	4,301,720	0	4,301,720	9,113,093	-4,811,372
Total	25,138,931	0	25,138,931	24,511,848	627,083
Ministry of Tourism, Culture and Creative Arts					
Bureau of Ghana Language	2,165,858	0	2,165,858	1,285,221	880,637
Centre for National Culture	18,807,633	0	18,807,633	0	18,807,633
Finance and Administration	4,113,128	0	4,113,128	4,992,757	-879,629
Ghana Tourist Board	9,915,255	0	9,915,255	10,481,920	-566,665
Headquarters	5,194,998	0	5,194,998	26,506,560	-21,311,562
HOTCATT	800,294	0	800,294	335,893	464,401
Subvented Agencies	16,401,247	0	16,401,247	10,425,587	5,975,659
Total	57,398,413	0	57,398,413	54,027,938	3,370,475
Ministry of Trade and Industry					
Business Development	1,102,329	0	1,102,329	0	1,102,329
CEDECOM	2,173,735	0	2,173,735	1,802,671	371,064
Foreign Missions	18,670,145	0	18,670,145	18,826,760	-156,615
Gen. Admin	3,144,589	0	3,144,589	9,406,068	-6,261,480
Ghana Export Promotion Authority	3,059,954	0	3,059,954	7,157,680	-4,097,725
Ghana Freezone Board	10,082,148	0	10,082,148	15,462,278	-5,380,129
Ghana International Trade Commission	912,018	0	912,018	556,980	355,038
Ghana Standards Board	11,092,954	0	11,092,954	11,507,794	-414,840
GRATIS	5,502,288	0	5,502,288	5,252,712	249,576
Industrial Development Division	3,989,943	0	3,989,943	1,463,070	2,526,873
NBSSI	11,904,657	0	11,904,657	39,240,712	-27,336,055
PPME	682,019	0	682,019	0	682,019
Regional Trade Offices	1,812,925	0	1,812,925	1,607,025	205,900
Trade Development Division	557,554	0	557,554	0	557,554
Total	74,687,258	0	74,687,258	112,283,749	-37,596,491
Ministry of Transport					
Headquarters	3,459,195	0	3,459,195	2,085,638	1,373,557
Driver and Vehicle Licensing Authority	46,846,120	0	46,846,120	46,000,036	846,085

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021
BY COST CENTRES- COMPENSATION**

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Ghana Shippers Council	0	0	0	23,774,591	-23,774,591
Government Technical Training Centret	814,962	0	814,962	1,122,746	-307,783
National Road Safety Commission	4,637,127	0	4,637,127	4,797,421	-160,294
Other Governement Obligation-Non Road Ar	0	0	0	217,184	-217,184
Aviation	0	0	0	1,323,898	-1,323,898
Total	55,757,405	0	55,757,405	77,997,616	-22,240,211
Ministry of Water Resources, Works and Housing					
Architect Registration Council	1,552,135	0	1,552,135	480,680	1,071,456
Department of Rural Housing	526,082	0	526,082	1,079,173	-553,091
Engineers Council	1,808,683	0	1,808,683	0	1,808,683
Gen. Admin (GA)	4,047,981	0	4,047,981	5,257,714	-1,209,733
Housing	463,660	0	463,660	0	463,660
Human Resource Development and Managem	302,738	0	302,738	0	302,738
Hydrological Services Department	1,682,172	0	1,682,172	1,028,234	653,938
Policy Planning, Budgeting, Monitoring and E	297,361	0	297,361	0	297,361
Public Servants Housing Loan Scheme Board	221,849	0	221,849	130,740	91,109
Public Works Department	5,732,871	0	5,732,871	5,155,938	576,934
Rent Control Department	4,415,093	0	4,415,093	3,216,219	1,198,874
Resesearch Statistics and Information Manage	277,106	0	277,106	0	277,106
Total	21,327,732	0	21,327,732	16,348,697	4,979,035
Ministry of Youth and Sports					
Headquarters	3,218,589	0	3,218,589	6,339,899	-3,121,310
National Sports Authority	7,377,133	0	7,377,133	7,478,946	-101,813
National Sports Colleague	939,503	0	939,503	939,320	183
National Youth Authority	7,715,642	0	7,715,642	7,269,694	445,948
Total	19,250,867	0	19,250,867	22,027,859	-2,776,992
National Commission for Civic Education					
Gen. Admin HQ	62,757,685	0	62,757,685	55,309,920	7,447,765
Total	62,757,685	0	62,757,685	55,309,920	7,447,765
National Development Planning Commission					
Headquarters	5,793,051	0	5,793,051	4,514,374	1,278,677
Total	5,793,051	0	5,793,051	4,514,374	1,278,677
National Health Insurance Authority					
ADMINISTRATION	0	0	0	675,565	-675,565
Human Resource	0	0	0	267,162,161	-267,162,161
Total	0	0	0	267,837,726	-267,837,726
National Media Commission					
Gen. Admin	4,175,410	0	4,175,410	3,800,070	375,340
Other Governement Obligation-Gratuity	0	0	0	2,276,056	-2,276,056
Total	4,175,410	0	4,175,410	6,076,126	-1,900,716
National Labour Commission					
Headquarters	1,338,039	0	1,338,039	1,191,468	146,572
General Administration HQ	1,880,861	0	1,880,861	1,270,500	610,361
Total	3,218,901	0	3,218,901	2,461,968	756,933
Office of Government Machinery					
Commissions and Councils	11,869,602	0	11,869,602	11,853,332	16,270
Covid 19 Secretariat	0	0	0	928,478	-928,478
Ghana AIDS Commision	554,697	0	554,697	2,012,313	-1,457,616
Ghana Investment Promotion Centre (GIPC)	17,004,447	0	17,004,447	1,254,729	15,749,718
Inner City and Zongo Development	3,883,439	0	3,883,439	203,887	3,679,552
Internal Audit Agency	6,083,937	0	6,083,937	3,526,786	2,557,151
Microfinance and Small Loans Centre (MASL)	7,582,177	0	7,582,177	6,899,217	682,960
National Identification Authority (NIA)	2,745,777	0	2,745,777	2,717,674	28,103
National Population Council	1,919,310	0	1,919,310	1,932,639	-13,329
Office of the Administrator	1,102,851	0	1,102,851	446,679	656,172
Office of the Minister for Monitoring and Eva	744,001	0	744,001	402,481	341,520

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021
BY COST CENTRES- COMPENSATION**

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Office of the President	82,970,658	0	82,970,658	158,011,567	-75,040,909
Office of the Senior Minister	1,297,472	0	1,297,472	148,793	1,148,679
Other Government Obligation-Contingency	0	0	0	278,760	-278,760
Other Government Obligation-Gratuity	0	0	0	122,582,143	-122,582,143
Other Government Obligation-Non Road Ar	0	0	0	127,302	-127,302
Research Department	511,720	0	511,720	168,157,892	-167,646,172
Scholarship Secretariat	2,001,219	0	2,001,219	1,941,056	60,163
Special Development Initiative	678,883,988	0	678,883,988	358,164,828	320,719,160
State Interest and Governance	20,909,399	0	20,909,399	158,400	20,750,999
Total	840,064,694	0	840,064,694	841,748,955	-1,684,261
Office of the Attorney General and Ministry of Justice					
Attorney General's Department	36,787,876	0	36,787,876	66,628,847	-29,840,971
Council for Law Reporting	2,814,005	0	2,814,005	3,423,885	-609,880
Economic and Organised Crime Office	21,531,792	0	21,531,792	24,225,864	-2,694,072
Gen. Admin and Finance	5,906,845	0	5,906,845	3,963,015	1,943,829
General Legal Council	8,495,434	0	8,495,434	13,192,388	-4,696,953
Law Reform Commission	1,215,692	0	1,215,692	1,278,431	-62,740
Registrar General's Dep't	7,733,532	0	7,733,532	8,155,789	-422,256
Total	84,485,175	0	84,485,175	120,868,219	-36,383,043
Office of the Head of Civil Service					
Carreer, Management Directorate	4,711,197	0	4,711,197	4,577,402	133,795
Finance and Administration	6,458,920	0	6,458,920	11,817,387	-5,358,467
Government Secretariat School	0	0	0	18,900	-18,900
Institute of Technical Supervision	658,975	0	658,975	24,530	634,445
Planning, Budgeting, Monitoring & Evaluation	2,329,005	0	2,329,005	2,125,408	203,597
Procurement & Supply Chain Management Dir	3,217,762	0	3,217,762	3,800,015	-582,253
Recruitment, Training & Development Direct	333,500	0	333,500	849,841	-516,341
Research, Statistics & Information Managem	560,434	0	560,434	275,634	284,800
Training Directorate	3,087,993	0	3,087,993	0	3,087,993
Total	21,357,785	0	21,357,785	23,489,117	-2,131,332
Office of the Special Prosecutor					
Headquarters	43,473,043	0	43,473,043	582,207	42,890,837
Total	43,473,043	0	43,473,043	582,207	42,890,837
Parliament of Ghana					
General Operations	201,112,086	0	201,112,086	302,256,894	-101,144,808
Other Government Obligation-Gratuity	0	0	0	154,887,130	-154,887,130
Total	201,112,086	0	201,112,086	457,144,025	-256,031,939
Public Services Commission					
Office of the Executive Secretary	4,350,733	0	4,350,733	5,634,691	-1,283,958
Other Government Obligation-Gratuity	0	0	0	1,003,189	-1,003,189
Total	4,350,733	0	4,350,733	6,637,880	-2,287,147
Right to Information Commission					
Central Administration	8,500,000	0	8,500,000	2,447,805	6,052,195
Total	8,500,000	0	8,500,000	2,447,805	6,052,195
Road Fund					
Statutory Fund	0	0	0	1,301,237	-1,301,237
Total	0	0	0	1,301,237	-1,301,237
Grand Total	31,001,344,469	0	31,001,344,469	35,861,946,598	-4,860,602,129

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- COMPENSATION

MMDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Ablekuma Central Municipal Assembly_AbC	2,591,378	0	2,591,378	1,474,978	1,116,400
Ablekuma North Municipal Assembly	2,886,366	40,000	2,926,366	2,817,472	108,894
Ablekuma West Municipal Assembly	2,747,099	46,400	2,793,499	2,697,374	96,126
Abuakwa North Municipal Assembly	2,861,425	348,064	3,209,488	3,336,893	-127,405
Abuakwa South Municipal Assembly	2,200,674	76,000	2,276,674	3,823,619	-1,546,945
Abura /Asebu/Kwamankese District Assem	2,523,856	30,000	2,553,856	2,633,631	-79,775
Accra Metropolitan Assembly	13,675,518	0	13,675,518	21,056,691	-7,381,172
Achiase District Assembly_AcDA	1,444,661	0	1,444,661	58,436	1,386,224
Ada East District Assembly	4,430,764	0	4,430,764	3,888,671	542,093
Ada West District Assembly	2,042,199	5,000	2,047,199	1,683,119	364,080
Adaklu District Assembly	1,468,233	10,000	1,478,233	2,429,419	-951,186
Adansi Asokwa District Assembly	1,651,953	20,000	1,671,953	1,897,383	-225,430
Adansi North District Assembly	1,662,453	0	1,662,453	2,365,193	-702,740
Adansi South District Assembly	2,033,275	0	2,033,275	2,757,126	-723,851
Adenta Municipal Assembly	6,152,965	309,371	6,462,335	6,622,216	-159,881
Afadzato South District Assembly	1,525,661	44,000	1,569,661	2,547,042	-977,381
Afigya Kwabre North District Assembly	1,498,431	1,800	1,500,231	519,142	981,090
Afigya Kwabre South District Assembly	3,305,794	36,752	3,342,546	3,793,557	-451,011
Agona East District Assembly	1,980,117	20,000	2,000,117	2,531,421	-531,304
Agona West Municipal Assembly	3,952,566	65,000	4,017,566	4,719,261	-701,695
Agortime Ziope District Assembly	1,760,006	42,400	1,802,406	2,471,233	-668,827
Ahafo Ano North Municipal Assembly	2,235,426	0	2,235,426	2,496,619	-261,193
Ahafo Ano South East Municipal Assembly	1,052,299	0	1,052,299	27,245	1,025,054
Ahafo Ano South West District Assembly	2,194,324	6,000	2,200,324	5,031,952	-2,831,628
Ahanta West Municipal Assembly	3,215,473	0	3,215,473	4,004,759	-789,286
Ajumako/Enyan/Esiam District Assembly	2,766,155	12,000	2,778,155	3,320,575	-542,420
Akatsi North District Assembly	1,221,656	12,000	1,233,656	2,284,648	-1,050,992
Akatsi South District Assembly	1,875,150	53,961	1,929,111	2,326,035	-396,924
Akrofuom District Assembly	1,311,707	4,000	1,315,707	1,814,013	-498,305
Akuapem South District Assembly	2,890,777	156,000	3,046,777	4,021,312	-974,535
Akuapim North Municipal Assembly	2,925,932	1,359,170	4,285,102	2,742,660	1,542,442
Akyemansa District Assembly	2,348,244	0	2,348,244	2,715,162	-366,918
Amansie Central District Assembly	2,310,186	5,000	2,315,186	2,633,909	-318,722
Amansie South District Assembly	1,382,656	677,577	2,060,233	1,974,742	85,491
Amansie West District Assembly	1,742,903	950,286	2,693,188	2,690,785	2,403
Amenfi Central District Assembly	1,087,062	0	1,087,062	1,743,905	-656,843
Anloga District Assembly_AnDA	1,173,421	40,000	1,213,421	100,452	1,112,969
Aowin Municipal Assembly	2,068,951	40,000	2,108,951	2,843,677	-734,727
Asante Akim Central Municipal Assembly	3,278,777	0	3,278,777	3,721,056	-442,279
Asante Akim North District Assembly	2,177,448	0	2,177,448	2,530,788	-353,340
Asante Akim South Municipal Assembly	2,849,993	8,000	2,857,993	3,111,364	-253,371
Asene-Manso-Akroso District Assembly	1,415,114	0	1,415,114	1,721,998	-306,884
Ashaiman Municipal Assembly	6,039,644	100,000	6,139,644	6,009,306	130,338
Asikuma-Odoben-Brakwa-Breman District	2,260,678	63,605	2,324,283	2,935,250	-610,967
Asokore Mampong Municipal Assembly	3,783,627	0	3,783,627	3,296,922	486,706
Asokwa Municipal Assembly	2,908,751	0	2,908,751	4,421,713	-1,512,962
Assin Fosu Municipal Assembly	2,775,942	67,347	2,843,289	3,692,446	-849,157
Assin North District Assembly	1,355,271	16,327	1,371,598	1,871,838	-500,240
Assin South District Assembly	1,967,459	45,000	2,012,459	2,743,391	-730,932
Asunafo North Municipal Assembly	4,390,508	39,470	4,429,977	5,489,790	-1,059,813
Asunafo South District Assembly	2,452,667	0	2,452,667	3,207,872	-755,205
Asuogyaman District Assembly	2,437,358	0	2,437,358	3,687,965	-1,250,607
Asutifi North District Assembly	3,321,601	0	3,321,601	3,805,211	-483,610

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- COMPENSATION

MMDAs	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Asutifi South District Assembly	2,541,346	663,972	3,205,318	3,209,192	-3,875
Atebubu Amantin Municipal Assembly	2,879,776	0	2,879,776	3,262,289	-382,512
Atiwa East District Assembly	1,937,521	0	1,937,521	1,723,760	213,761
Atiwa West District Assembly	1,837,659	0	1,837,659	2,552,208	-714,549
Atwima Kwanwoma District Assembly	2,864,824	11,821	2,876,645	3,120,722	-244,077
Atwima Mponua District Assembly	109,611	0	109,611	4,717,593	-4,607,982
Atwima Nwabiagya Municipal Assembly	3,484,725	10,000	3,494,725	3,863,294	-368,569
Atwima Nwabiagya North District Assembly	1,836,747	1,050	1,837,797	2,452,231	-614,435
Awutu Senya District Assembly	3,229,441	0	3,229,441	3,408,801	-179,360
Awutu Senya East Municipal Assembly	4,278,861	0	4,278,861	5,324,905	-1,046,044
Ayawaso Central Municipal Assembly_ACM	2,354,337	198,000	2,552,337	914,031	1,638,306
Ayawaso East Municipal Assembly	2,634,477	0	2,634,477	2,422,301	212,177
Ayawaso North Municipal Assembly	1,992,774	0	1,992,774	2,699,697	-706,924
Ayawaso West Municipal Assembly	3,381,118	0	3,381,118	2,600,422	780,695
Ayensuano District Assembly	2,353,874	0	2,353,874	4,392,015	-2,038,141
Banda District Assembly	1,674,130	30,000	1,704,130	2,199,961	-495,830
Bawku Municipal Assembly	3,004,199	0	3,004,199	4,061,718	-1,057,519
Bawku West District Assembly	2,195,320	0	2,195,320	3,345,547	-1,150,226
Bekwai Municipal Assembly	3,392,403	75,000	3,467,403	3,493,221	-25,818
Berekum East Municipal Assembly	5,186,915	10,000	5,196,915	5,130,498	66,417
Berekum West District Assembly	1,794,386	22,000	1,816,386	2,855,909	-1,039,523
Bia East District Assembly	1,612,426	195,000	1,807,426	1,994,113	-186,688
Bia West District Assembly	2,861,353	0	2,861,353	2,580,156	281,197
Biakoye District Assembly	1,909,382	0	1,909,382	2,259,207	-349,825
Bibiani/Anhwiaso/Bekwai Municipal Asser	3,404,063	0	3,404,063	4,004,072	-600,009
Binduri District Assembly	1,762,258	0	1,762,258	2,268,322	-506,064
Birim North District Assembly	2,850,870	412,796	3,263,666	3,361,487	-97,821
Birim South District Assembly	1,348,081	0	1,348,081	3,101,256	-1,753,175
Birim Central Municipal Assembly	4,050,742	50,000	4,100,742	4,689,905	-589,163
Bodi District Assembly	1,317,797	0	1,317,797	2,282,619	-964,822
Bole District Assembly	2,252,911	50,000	2,302,911	3,076,915	-774,003
Bolgatanga East District Assembly	1,976,591	0	1,976,591	2,198,210	-221,619
Bolgatanga Municipal Assembly	4,451,677	0	4,451,677	8,461,584	-4,009,907
Bongo District Assembly	2,612,553	0	2,612,553	3,396,927	-784,374
Bosome Freho District Assembly	1,630,501	0	1,630,501	2,011,396	-380,894
Bosomtwe District Assembly	3,493,104	30,000	3,523,104	3,370,363	152,741
Builsa North District Assembly	2,274,047	0	2,274,047	4,382,195	-2,108,148
Builsa South District Assembly	1,474,909	0	1,474,909	2,169,819	-694,910
Bunkpurugu Nakpanduri District Assembly	1,373,748	5,668	1,379,415	2,633,145	-1,253,730
Cape Coast Metropolitan Assembly	5,707,672	202,621	5,910,293	10,039,502	-4,129,209
Central Gonja District Assembly	2,649,559	0	2,649,559	3,170,835	-521,277
Central Tongu District Assembly	1,833,923	25,000	1,858,923	2,039,088	-180,165
Chereponi District Assembly	1,307,734	24,000	1,331,734	2,135,514	-803,780
Dafiama Bussie Issa District Assembly	1,197,508	6,000	1,203,508	1,852,865	-649,357
Denkyembour District Assembly	1,836,847	6,000	1,842,847	2,617,051	-774,204
Dormaa Central Municipal	3,833,004	0	3,833,004	3,968,857	-135,853
Dormaa East District Assembly	2,746,330	58,864	2,805,194	2,975,291	-170,097
Dormaa West District Assembly	1,647,786	0	1,647,786	2,384,860	-737,075
East Gonja Municipal Assembly	2,328,076	0	2,328,076	4,334,932	-2,006,856
East Mamprusi Municipal Assembly	2,585,374	10,000	2,595,374	4,251,152	-1,655,778
Effia Kwesimintsim Municipal Assembly	3,562,702	0	3,562,702	3,769,513	-206,811
Effutu Municipal Assembly	3,837,416	95,000	3,932,416	4,705,874	-773,459
Ejisu Municipal Assembly	4,227,757	30,000	4,257,757	4,701,446	-443,689
Ejura Sekyredumasi Municipal Assembly	2,735,095	50,000	2,785,095	3,815,709	-1,030,614

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- COMPENSATION

MMDAs	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Ekumfi District Assembly	1,827,203	30,000	1,857,203	2,453,975	-596,771
Ellembele District Assembly	2,353,207	0	2,353,207	3,156,935	-803,728
Fanteakwa North District Assembly	2,616,689	534,562	3,151,251	3,273,285	-122,033
Fanteakwa South District Assembly	1,711,020	0	1,711,020	2,466,396	-755,375
Ga Central Municipal Assembly	5,250,000	30,000	5,280,000	3,787,040	1,492,960
Ga East Municipal Assembly	5,805,187	289,918	6,095,105	5,756,212	338,893
Ga North Municipal Assembly	3,687,314	263,303	3,950,617	3,253,031	697,585
Ga South Municipal Assembly	3,897,668	115,800	4,013,468	1,879,478	2,133,990
Ga West Municipal Assembly	5,643,031	40,000	5,683,031	6,006,414	-323,383
Garu District Assembly	1,853,505	0	1,853,505	2,494,917	-641,411
Gomoa Central District Assembly	1,965,154	22,703	1,987,857	2,766,047	-778,190
Gomoa East District Assembly	2,268,249	213,000	2,481,249	442,985	2,038,264
Gomoa West District Assembly	2,926,263	1,033,732	3,959,995	784,505	3,175,490
Gushiegu Municipal Assembly	1,850,644	8,000	1,858,644	2,618,743	-760,099
Ho Municipal Assembly	4,259,541	200,000	4,459,541	8,014,356	-3,554,816
Ho West District Assembly	1,767,793	0	1,767,793	3,558,366	-1,790,573
Hohoe Municipal Assembly	3,300,925	36,000	3,336,925	3,760,262	-423,337
Jaman North District Assembly	2,579,152	0	2,579,152	3,134,303	-555,150
Jaman South Municipal Assembly	3,284,938	80,000	3,364,938	3,688,619	-323,682
Jasikan District Assembly	1,988,505	0	1,988,505	2,522,347	-533,842
Jirapa Municipal Assembly	2,021,763	60,000	2,081,763	2,259,928	-178,165
Jomoro Municipal Assembly	1,872,669	10,000	1,882,669	2,176,184	-293,515
Juaben Municipal Assembly	2,375,424	0	2,375,424	2,315,355	60,070
Juaboso District Assembly	1,988,023	40,000	2,028,023	2,860,489	-832,466
Kajebi District Assembly	1,598,377	0	1,598,377	2,188,482	-590,105
Karaga District Assembly	1,761,525	16,800	1,778,325	2,621,388	-843,063
Kassena Nankana East Municipal Assembly	3,552,752	0	3,552,752	3,946,960	-394,208
Kassena Nankana West District Assembly	2,161,682	0	2,161,682	2,534,044	-372,362
Keta Municipal Assembly	2,032,707	25,000	2,057,707	3,431,896	-1,374,190
Ketu North Municipal Assembly	1,933,758	0	1,933,758	3,111,949	-1,178,191
Ketu South Municipal Assembly	2,315,614	0	2,315,614	3,223,533	-907,919
Kintampo North Municipal Assembly	4,307,421	30,000	4,337,421	4,057,780	279,641
Kintampo South District Assembly	4,116,049	0	4,116,049	3,462,827	653,221
Komenda-Edina-Eguafo-Abirim Municipal A	3,243,194	60,000	3,303,194	4,036,412	-733,219
Korle Klotey Municipal Assembly_KoKMA	3,974,330	992,971	4,967,301	1,990,401	2,976,900
Kpandai District Assembly	1,795,346	0	1,795,346	2,312,631	-517,285
Kpando Municipal Assembly	2,743,639	0	2,743,639	2,736,881	6,757
Kpone Katamanso Municipal Assembly	4,968,723	1,600,000	6,568,723	6,177,953	390,770
Krachi East Municipal Assembly	2,390,784	0	2,390,784	2,852,313	-461,529
Krachi Nchumuru District Assembly	541,450	0	541,450	1,851,960	-1,310,510
Krachi West District Assembly	1,561,871	137,000	1,698,871	2,321,512	-622,641
Krowor Municipal Assembly	2,515,843	215,140	2,730,983	3,289,216	-558,233
Kumasi Metropolitan Assembly	17,514,950	259,000	17,773,950	19,651,073	-1,877,123
Kumbungu District Assembly	3,182,625	0	3,182,625	4,133,049	-950,424
Kwabre East Municipal Assembly	3,504,044	0	3,504,044	3,955,106	-451,061
Kwadaso Municipal Assembly	2,907,902	0	2,907,902	3,497,481	-589,579
Kwaebibirem Municipal Assembly	2,711,951	115,596	2,827,547	3,363,525	-535,978
Kwahu Afram Plains North District Assemb	2,601,219	20,000	2,621,219	2,948,656	-327,437
Kwahu Afram Plains South District Assemb	2,255,190	0	2,255,190	2,285,163	-29,973
Kwahu East District Assembly	1,991,784	0	1,991,784	2,307,699	-315,915
Kwahu South District Assembly	2,855,513	83,105	2,938,618	3,115,632	-177,014
Kwahu West Municipal Assembly	3,849,604	0	3,849,604	4,439,355	-589,751
La Dade-Kotopon Municipal Assembly	5,326,669	425,550	5,752,219	5,166,910	585,309
Lambusie Karni District Assembly	1,054,322	0	1,054,322	1,479,208	-424,886

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021
BY COST CENTRES- COMPENSATION**

MMDAs	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
La-Nkwantanang Municipal Assembly	6,590,444	796,784	7,387,228	4,020,073	3,367,155
Lawra Municipal Assembly	1,961,494	0	1,961,494	1,819,325	142,169
Ledzokuku Municipal Assembly	5,403,480	1,662,009	7,065,489	6,208,620	856,869
Lower Manya Krobo Municipal Assembly	3,460,436	0	3,460,436	3,935,856	-475,420
Mampong Municipal Assembly	3,823,481	75,000	3,898,481	4,313,718	-415,237
Mamprugu Moagduri District Assembly	1,553,696	0	1,553,696	1,887,056	-333,360
Mfantsiman Municipal Assembly	2,861,958	100,000	2,961,958	3,473,330	-511,372
Mion District Assembly	2,560,209	0	2,560,209	3,499,661	-939,451
Mpohor District Assembly	1,505,899	0	1,505,899	2,003,160	-497,261
Nabdram District Assembly	1,115,638	0	1,115,638	2,288,240	-1,172,602
Nadowli Kaleo District Assembly	1,928,049	0	1,928,049	2,426,897	-498,848
Nandom District Assembly	1,382,794	0	1,382,794	1,838,356	-455,563
Nantom District Assembly	2,054,580	0	2,054,580	2,737,152	-682,572
Nanumba North Municipal Assembly	2,165,911	26,254	2,192,165	3,275,989	-1,083,824
Nanumba South District Assembly	1,745,838	22,000	1,767,838	2,032,473	-264,635
New Juaben North Municipal Assembly	2,753,253	220,000	2,973,253	345,625	2,627,628
New Juaben South Municipal Assembly	5,727,233	70,000	5,797,233	10,055,610	-4,258,376
Ningo-Prampram District Assembly	3,808,522	760,369	4,568,891	4,205,145	363,747
Nkoranza North District Assembly	2,222,605	0	2,222,605	3,165,058	-942,453
Nkoranza South Municipal Assembly	4,584,899	13,001	4,597,900	4,701,550	-103,650
Nkwanta North District Assembly	1,374,753	15,000	1,389,753	2,098,801	-709,047
Nkwanta South Municipal Assembly	2,376,020	0	2,376,020	1,639,713	736,307
North Dayi District Assembly	1,486,000	0	1,486,000	2,073,163	-587,163
North East Gonja District Assembly_NEGDA	1,615,421	0	1,615,421	1,020,140	595,281
North Gonja District Assembly	1,153,382	0	1,153,382	4,157,981	-3,004,599
North Tongu District Assembly	1,714,232	75,500	1,789,732	2,496,300	-706,568
Nsawam Adoagyiri Municipal Assembly	4,331,101	107,396	4,438,497	4,982,978	-544,480
Nzema East Municipal Assembly	2,038,684	0	2,038,684	3,058,018	-1,019,334
Obuasi East District Assembly	1,930,737	470,619	2,401,356	58,545	2,342,811
Obuasi Municipal Assembly	4,182,755	483,134	4,665,889	4,569,408	96,480
Offinso Municipal Assembly	2,943,070	0	2,943,070	2,465,407	477,663
Offinso North District Assembly	1,792,963	0	1,792,963	2,784,225	-991,262
Oforikrom Municipal Assembly	2,835,129	0	2,835,129	3,199,664	-364,535
Okaikei North Municipal Assembly	2,468,032	220,000	2,688,032	3,250,942	-562,911
Okere District Assembly	1,597,710	24,520	1,622,230	2,237,913	-615,684
Old Tafo Municipal Assembly	2,381,695	8,000	2,389,695	2,470,457	-80,762
Prestea-Huni Valley Municipal Assembly	2,708,218	0	2,708,218	3,473,019	-764,801
Pru East District Assembly	2,084,537	0	2,084,537	2,354,252	-269,716
Pru West District Assembly	1,510,405	271,835	1,782,240	2,793,625	-1,011,385
Pusiga District Assembly	1,524,457	0	1,524,457	2,358,661	-834,204
Saboba District Assembly	1,484,145	0	1,484,145	1,856,983	-372,838
Sagnerigu Municipal Assembly	4,004,898	0	4,004,898	5,482,833	-1,477,935
Savelugu Municipal Assembly	4,006,623	23,000	4,029,623	4,104,318	-74,695
Sawla/Tuna/Kalba District Assembly	2,161,557	0	2,161,557	3,081,454	-919,897
Sefwi Akontombra District Assembly	1,601,479	81,000	1,682,479	1,796,879	-114,400
Sefwi Wiawso Municipal Assembly	2,861,689	0	2,861,689	3,992,913	-1,131,223
Sekondi Takoradi Metropolitan Assembly	12,363,486	382,880	12,746,366	17,652,667	-4,906,301
Sekyere Afram Plains District Assembly	1,311,794	0	1,311,794	1,652,412	-340,618
Sekyere Central District Assembly	2,292,328	0	2,292,328	2,871,140	-578,812
Sekyere East District Assembly	2,808,021	1,141,743	3,949,764	3,360,409	589,354
Sekyere Kumawu District Assembly	1,850,286	1,000,000	2,850,286	2,719,307	130,979
Sekyere South District Assembly	3,540,645	0	3,540,645	3,904,321	-363,676
Sene East District Assembly	1,556,605	0	1,556,605	2,551,888	-995,283
Sene West District Assembly	3,001,014	0	3,001,014	3,304,977	-303,963

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021
BY COST CENTRES- COMPENSATION**

MMDAs	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Shai-Osudoku District Assembly	3,836,789	25,619	3,862,408	4,269,389	-406,981
Shama District Assembly	3,622,478	930,821	4,553,299	3,524,275	1,029,024
Sissala East Municipal Assembly	2,143,049	0	2,143,049	2,842,363	-699,313
Sissala West District Assembly	1,412,519	0	1,412,519	2,044,842	-632,323
South Dayi District Assembly	1,975,908	36,000	2,011,908	2,596,084	-584,176
South Tongu District Assembly	2,256,415	176,727	2,433,142	3,351,975	-918,833
Suaman District Assembly	1,389,236	950,208	2,339,444	2,503,820	-164,377
Suame Municipal Assembly	2,882,106	498,058	3,380,163	2,890,101	490,062
Suhum Municipal Assembly	3,522,100	0	3,522,100	3,439,819	82,282
Sunyani Municipal Assembly	7,479,185	0	7,479,185	12,514,720	-5,035,535
Sunyani West District Assembly	4,940,856	85,000	5,025,856	5,248,233	-222,376
Tain District Assembly	2,420,365	0	2,420,365	3,206,683	-786,318
Talensi District Assembly	1,858,553	0	1,858,553	4,039,875	-2,181,322
Tamale Metropolitan Assembly	11,863,488	44,903	11,908,391	13,656,698	-1,748,307
Tano North Municipal Assembly	3,751,983	2,994	3,754,977	4,703,718	-948,741
Tano South Municipal Assembly	3,465,934	0	3,465,934	4,077,741	-611,807
Tarkwa Nsuaem Municipal Assembly	4,701,525	0	4,701,525	5,159,143	-457,618
Tatale Sanguli District Assembly	1,561,894	0	1,561,894	1,877,986	-316,092
Techiman Municipal Assembly	7,719,202	25,000	7,744,202	8,848,031	-1,103,829
Techiman North District Assembly	3,761,523	15,883	3,777,405	4,177,853	-400,447
Tema Metropolitan Assembly	16,087,100	501,000	16,588,100	12,494,772	4,093,328
Tema West Municipal Assembly	3,844,400	208,200	4,052,600	4,108,069	-55,469
Tempene District Assembly	990,286	0	990,286	1,429,681	-439,395
Tolon District Assembly	3,188,167	10,400	3,198,567	4,033,551	-834,984
Twifo Hemang Lower Denkyira District Ass	1,555,475	0	1,555,475	2,348,213	-792,738
Twifu Ati Morkwa District Assembly	2,419,185	0	2,419,185	3,256,614	-837,429
Upper Denkyira East Municipal Assembly	2,183,932	128,000	2,311,932	3,250,774	-938,843
Upper Denkyira West District Assembly	1,757,065	0	1,757,065	2,111,467	-354,402
Upper Manya Krobo District Assembly	1,824,036	10,000	1,834,036	2,503,662	-669,626
Upper West Akim District Assembly	2,678,402	446,875	3,125,278	3,897,494	-772,217
Wa East District Assembly	819,851	53,000	872,851	1,875,241	-1,002,390
Wa Municipal Assembly	4,901,488	0	4,901,488	7,789,723	-2,888,235
Wa West District Assembly	1,626,246	0	1,626,246	2,477,571	-851,324
Wassa Amenfi East Municipal Assembly	2,196,838	100,000	2,296,838	235,747	2,061,091
Wassa Amenfi West Municipal Assembly	2,229,198	0	2,229,198	3,801,652	-1,572,453
Wassa East District Assembly	1,949,343	95,400	2,044,743	3,985,507	-1,940,764
Weija-Gbawe Municipal Assembly	4,267,401	139,489	4,406,890	8,100,886	-3,693,997
Wenchi Municipal Assembly	5,085,251	756,976	5,842,228	5,428,264	413,964
West Akim Municipal Assembly	3,710,310	28,400	3,738,710	4,346,092	-607,382
West Gonja District Assembly	2,386,968	0	2,386,968	3,349,013	-962,045
West Mamprusi Municipal Assembly	2,781,685	2,360	2,784,045	3,726,772	-942,727
Yendi Municipal Assembly	2,476,407	0	2,476,407	4,107,955	-1,631,548
Yilo Krobo Municipal Assembly	3,292,297	0	3,292,297	7,353,517	-4,061,219
Yunyoo Nasuan District Assembly	896,106	0	896,106	1,450,185	-554,079
Zabzugu District Assembly	1,661,151	0	1,661,151	2,154,879	-493,729
MMDA Total	749,113,480	27,331,861	776,445,340	916,518,146	-140,072,806

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Audit Service					
Direct Audit	707,045	0	707,045	871,795	-164,750
Central Gov't Audit Dept.	1,146,059	0	1,146,059	550,599	595,460
Commissioners	0	0	0	645	-645
Finance and Administration	52,419,397	0	52,419,397	25,849,122	26,570,275
Performance & Special Audit	1,213,354	0	1,213,354	626,560	586,795
Regional, District Audits & EIDA	29,158,588	0	29,158,588	34,208,407	-5,049,819
Review Audit	86,199	0	86,199	193,657	-107,458
Total	84,730,642	0	84,730,642	62,300,784	22,429,858
Central GoG					
Contingency	186,829,891	0	186,829,891	0	186,829,891
Controller and Acct. General's Dept.	0	0	0	168,222,480	-168,222,480
DACF-OGO	2,402,331,910	0	2,402,331,910	0	2,402,331,910
Debt Management	0	0	0	54,874,787	-54,874,787
Donor Funds	0	0	0	99	-99
General Government Services	5,912,239,220	0	5,912,239,220	40,096,919	5,872,142,301
GET Fund	1,442,796,479	0	1,442,796,479	0	1,442,796,479
Lifeline Consumers of Electricity	165,084,002	0	165,084,002	0	165,084,002
Management Services	0	0	0	40,434,647	-40,434,647
Non Road Arrears	3,700,000,000	0	3,700,000,000	0	3,700,000,000
Other Earmark Funds	4,926,612,131	0	4,926,612,131	0	4,926,612,131
Petroleum Related Fund	29,807,346	0	29,807,346	0	29,807,346
Road Fund	1,191,805,239	0	1,191,805,239	0	1,191,805,239
Subscription	50,000,000	0	50,000,000	0	50,000,000
Transfer To Ghana National Petroleum	1,047,451,904	0	1,047,451,904	0	1,047,451,904
Transfer to MMDAs	0	0	0	872,708,838	-872,708,838
Total	21,054,958,120	0	21,054,958,120	1,176,337,770	19,878,620,351
Commission on Human Rights and Admin. Justice					
Administrative Justice Department	329,313	0	329,313	629,669	-300,356
Anti Corruption Departmen	8,962,454	0	8,962,454	5,787,213	3,175,241
Human Rights Department	608,626	0	608,626	771,233	-162,607
Regional Offices	3,652,453	0	3,652,453	1,788,799	1,863,654
Total	13,552,845	0	13,552,845	8,976,914	4,575,931
Electoral Commission					
Headquarters	1,400,000	0	1,400,000	81,339,515	-79,939,515
Other Governement Obligation-Non R	0	0	0	95,927,484	-95,927,484
Regional Officers	88,344,255	0	88,344,255	2,435,417	85,908,838
Total	89,744,255	0	89,744,255	179,702,416	-89,958,161
Energy Fund					
Statutory Fund	0	0	0	3,868,250	-3,868,250
Total	0	0	0	3,868,250	-3,868,250
GETFund					
Statutory Fund	0	0	0	69,530,679	-69,530,679
Total	0	0	0	69,530,679	-69,530,679
Ghana Revenue Authority					
Commissioner General Sec.	1,471,891,745	0	1,471,891,745	0	1,471,891,745
Support Services Division	0	0	0	292,714,113	-292,714,113
Total	1,471,891,745	0	1,471,891,745	292,714,113	1,179,177,632
Judicial Service					
Judicial Service	22,094,304	0	22,094,304	9,130,582	12,963,722
Judiciary	49,276,842	0	49,276,842	35,550,727	13,726,115
Total	71,371,146	0	71,371,146	44,681,309	26,689,837
Legal Aid Commission					
Central Administration	529,564	0	529,564	976,626	-447,062
Total	529,564	0	529,564	976,626	-447,062
Min of Employment & Labour Relation					
Dept. of Co-operatives	401,970	0	401,970	252,877	149,093

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Dept. of Factories Inspectorate	347,184	0	347,184	220,612	126,572
Fair Wages and Salaries Commission	295,374	0	295,374	295,394	-20
Ghana Cooperative Council	51,280	0	51,280	15,216	36,064
Headquarters	1,495,832	0	1,495,832	3,158,654	-1,662,822
Integrated Community Centers For E	116,182	0	116,182	78,825	37,357
Labour Department	866,293	0	866,293	550,446	315,847
Management Development & Product	4,637,862	0	4,637,862	1,268,756	3,369,107
National Pension & Regulatory Autho	20,295,654	0	20,295,654	14,453,479	5,842,174
National Vocational Training Institute	23,025,636	0	23,025,636	16,478,852	6,546,784
Opportunity Industrialisation center	780,727	0	780,727	744,334	36,393
Other Government Obligation-Contir	0	0	0	2,545,000	-2,545,000
Other Government Obligation-Non R	0	0	0	2,799,616	-2,799,616
Other Government Obligation-Other	0	0	0	255,945,558	-255,945,558
Total	52,313,994	0	52,313,994	298,807,618	-246,493,624
Ministry of Communications					
Cyber Security Secretariat	3,250,000	0	3,250,000	2,260,412	989,588
Data Protection Commission	1,577,306	0	1,577,306	779,920	797,386
E-Transform Ghana Project	5,095,020	0	5,095,020	0	0
Gen. Admin	679,622	0	679,622	624,727	54,895
Ghana Health Service	0	0	0	134,853	-134,853
Ghana Meteorological Agency	7,891,202	0	7,891,202	6,746,029	1,145,173
Human Resource	137,694	0	137,694	0	137,694
India Kofi Annan Centre of Excellence	1,482,832	0	1,482,832	281,608	1,201,224
Internal Audit	66,734	0	66,734	0	66,734
National Information Technology Age	7,499,276	0	7,499,276	6,662,286	836,991
Other Government Obligation-Gener	0	0	0	114,998,000	-114,998,000
Other Government Obligation-Non R	0	0	0	73,694,474	-73,694,474
Postal & Courier Services Regulatory	1,682,420	0	1,682,420	838,903	843,517
PPME	135,580	0	135,580	0	135,580
Research	204,426	0	204,426	0	204,426
Total	29,702,112	0	29,702,112	207,021,210	-182,414,119
Ministry of Chieftaincy and Religious Affairs					
Gen. Admin HQ	2,738,114	0	2,738,114	1,992,205	745,909
National House of Chiefs	885,366	0	885,366	0	0
Other Government Obligation-Non R	0	0	0	4,863,250	-4,863,250
Statistical Service	0	0	0	544,231	-544,231
Total	3,623,480	0	3,623,480	7,399,686	-4,661,572
Ministry of Defence					
Gen. Admin	337,174,686	0	337,174,686	1,696,298	335,478,388
Ghana Armed Forces	69,490,248	0	69,490,248	48,463,288	21,026,959
Other Government Obligation-Contir	0	0	0	133,032	-133,032
Other Government Obligation-Non R	0	0	0	102,650,753	-102,650,753
Veterans Association of Ghana	326,076	0	326,076	0	326,076
Total	406,991,009	0	406,991,009	152,943,371	254,047,638
Ministry of Education					
Centre for National Distance Learning	353,367	0	353,367	248,569	104,798
Council for Technical & Vocational Ed	4,925,804	0	4,925,804	7,362,126	-2,436,322
Gen. Admin	7,749,416	0	7,749,416	4,489,351	3,260,065
Ghana Book Development Council	774,650	0	774,650	655,170	119,481
Ghana Education Service (GES)	116,979,226	0	116,979,226	241,540,537	-124,561,311
Ghana Library Board	2,286,573	0	2,286,573	2,496,444	-209,871
Ghana National Commission for UNES	295,750	0	295,750	198,975	96,775
Human Resource and Development	405,000	0	405,000	323,800	81,200
Internal Audit	300,000	0	300,000	207,000	93,000
National Council for Curriculum and A	1,391,000	0	1,391,000	3,199,459	-1,808,459
National Inspectorate Board	4,031,140	0	4,031,140	7,735,854	-3,704,714

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
National Service Secretariat	11,582,204	0	11,582,204	11,869,383	-287,179
National Teaching Council	22,702,230	0	22,702,230	516,106	22,186,124
Non Formal Education	1,261,630	0	1,261,630	976,950	284,680
Office of the Chief Director	200,000	0	200,000	151,300	48,700
Office of the Minister	200,000	0	200,000	151,300	48,700
Other Government Obligation-Other	0	0	0	3,118,774	-3,118,774
Planning Budgeting, Monitoring & Eva	400,000	0	400,000	277,500	122,500
Regional/District/School Services	22,001,600	0	22,001,600	13,643,467	8,358,133
Statistics, Research, Information & Pu	300,000	0	300,000	210,000	90,000
Tertiary	1,340,129,055	0	1,340,129,055	799,751,722	540,377,333
WAEC (National)	6,717,145	0	6,717,145	55,000	6,662,145
Total	1,544,985,791	0	1,544,985,791	1,099,178,787	445,807,004
Ministry of Energy					
Energy Commission	43,389,044	0	43,389,044	0	43,389,044
Headquarters.	11,829,230	0	11,829,230	7,868,705	3,960,525
Other Government Obligation-Non R	0	0	0	10,000,000	-10,000,000
Total	55,218,274	0	55,218,274	17,868,705	37,349,569
Ministry of Environment Science, Technology and Innovation					
MESTI Headquarters	130,078	0	130,078	151,172	-21,094
Council for Scientific and Industrial R	28,949,821	0	28,949,821	27,786,391	1,163,430
Environmental Protection Agency	50,222,780	0	50,222,780	64,069,663	-13,846,883
Ghana Atomic Energy Commission (G.	20,149,541	0	20,149,541	19,682,033	467,508
Headquarters	11,033,302	0	11,033,302	8,446,130	2,587,172
Land Use And Spatial Planning Author	696,848	0	696,848	548,857	147,991
MESTI Headquarters	162,598	0	162,598	159,346	3,252
National Biosafety Authority (NBA)	460,065	0	460,065	960,745	-500,679
Nuclear Regulatory Authority	4,734,725	0	4,734,725	3,676,368	1,058,357
Other Government Obligation-Contir	0	0	0	226,698	-226,698
Other Government Obligation-Other	0	0	0	1,511,141	-1,511,141
Other Government Obligation-Subsci	0	0	0	569,744	-569,744
Total	116,539,758	0	116,539,758	127,788,286	-11,248,528
Ministry of Finance					
Controller and Acct. General's Dept.	11,976,221	0	11,976,221	27,142,889	-15,166,668
Finance and Administration	0	0	0	79,500	-79,500
Finance Headquarters	795,451,397	0	795,451,397	156,962,935	638,488,462
Financial Intelligence Centre	1,146,000	0	1,146,000	689,097	456,903
Institute of Accountancy Training	240,100	0	240,100	199,767	40,333
Other Government Obligation-Contir	0	0	0	34,637,401	-34,637,401
Other Government Obligation-Gener	0	0	0	1,330,855,877	-1,330,855,877
Other Government Obligation-Non R	0	0	0	167,242,652	-167,242,652
Other Government Obligation-Subsci	0	0	0	4,329,400	-4,329,400
Public Procurement Authority	2,371,329	0	2,371,329	3,588,330	-1,217,001
Securities and Exchange Commission	10,302,141	0	10,302,141	14,636,441	-4,334,300
Statistical Service	46,173,132	0	46,173,132	801,950	45,371,182
Total	867,660,320	0	867,660,320	1,741,166,239	-873,505,919
Ministry of Fisheries and Aquaculture Development					
Fisheries Scientific Survey Division	660,000	0	660,000	316,292	343,708
General Administration	20,546,992	0	20,546,992	14,382,839	6,164,153
General Administration and Operatio	7,435,673	0	7,435,673	6,651,549	784,124
Inland and Acquaculture Management	2,600,000	0	2,600,000	529,588	2,070,413
Marine Fisheries Management Divisio	1,073,500	0	1,073,500	619,253	454,247
Monitoring, Control and Surveillance l	5,730,000	0	5,730,000	1,958,209	3,771,791
National Premix Fue Secretariat	973,643	0	973,643	693,951	279,692
Office of the Minister	2,799,999	0	2,799,999	2,187,691	612,308
Other Government Obligation-Non R	0	0	0	3,246,000	-3,246,000
Pilot Aqua Culture Centre	400,000	0	400,000	225,570	174,430
Regional Operations Ahafo	195,000	0	195,000	59,042	135,958

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Regional Operations Ashanti	195,000	0	195,000	112,040	82,960
Regional Operations Bono East	195,000	0	195,000	72,842	122,158
Regional Operations Brong Ahafo	195,000	0	195,000	114,450	80,550
Regional Operations Central	195,000	0	195,000	133,588	61,412
Regional Operations Eastern	195,000	0	195,000	100,336	94,664
Regional Operations Greater Accra	195,000	0	195,000	124,230	70,770
Regional Operations North East	195,000	0	195,000	64,997	130,003
Regional Operations Northern	195,000	0	195,000	104,021	90,979
Regional Operations Oti	195,000	0	195,000	59,192	135,808
Regional Operations Savanah	195,000	0	195,000	62,493	132,507
Regional Operations Upper East	195,000	0	195,000	104,083	90,917
Regional Operations Upper West	195,000	0	195,000	102,337	92,663
Regional Operations Volta	195,000	0	195,000	115,793	79,207
Regional Operations Western	195,000	0	195,000	118,638	76,362
Regional Operations Western North	195,000	0	195,000	108,498	86,502
Yeji Artersnal Fisheries	100,000	0	100,000	54,425	45,575
Total	45,439,807	0	45,439,807	32,421,945	13,017,861
Ministry of Food and Agriculture					
Agric. Engineering Services Dept.	267,430	0	267,430	247,430	20,000
Animal Production Directorate	26,178,899	0	26,178,899	672,477	25,506,422
Cotton Development Authority	300,000	0	300,000	199,687	100,313
Crop Services Directorate	867,968	0	867,968	1,071,404	-203,436
Directorate of Agric. Extention Service	3,293,601	0	3,293,601	3,293,602	-1
Finance and Administration	46,740,497	0	46,740,497	427,768,645	-381,028,149
Ghana Irrigation Development Author	2,618,535	0	2,618,535	1,065,648	1,552,887
Ghana Permanent Representative in R	200,000	0	200,000	200,000	0
Grains and Legumes Dev. Board	280,668	0	280,668	217,074	63,594
Human Resource Development Manag	625,339	0	625,339	38,934,111	-38,308,772
Monitoring & Evaluation Directorate	3,003,915	0	3,003,915	3,590,678	-586,763
NORRIP	50,000	0	50,000	192,072	-142,072
Other Governement Obligation-Non R	0	0	0	20,105,718	-20,105,718
Plant Protection & Regulatory Service	22,247,116	0	22,247,116	21,909,969	337,146
Policy Planning and Budget Directorat	997,672	0	997,672	7,389,735	-6,392,063
Regional Agric Development Unit	1,194,315	0	1,194,315	2,084,719	-890,403
Statistics Research and Information D	539,000	0	539,000	318,707	220,293
Vertirinary Council	20,000	0	20,000	20,000	0
Veterinary Services Dept	216,103	0	216,103	211,481	4,622
Veterinary Services Dept. (Central Ad)	1,296,271	0	1,296,271	2,172,640	-876,369
Women in Agric. Development Depart	456,203	0	456,203	429,022	27,180
Total	111,393,531	0	111,393,531	532,094,818	-420,701,287
Ministry of Foreign Affairs and Reg Integration					
Africa Region Missions	2,552,839	0	2,552,839	0	2,552,839
America Region Missions	1,789,665	0	1,789,665	0	1,789,665
Europe Region Missions	2,469,783	0	2,469,783	0	2,469,783
Foreign Affairs HQ	27,219,830	0	27,219,830	34,646,004	-7,426,175
Middle East and Asia Region Missions	1,542,241	0	1,542,241	0	1,542,241
Other Governement Obligation-Contir	0	0	0	10,660,750	-10,660,750
Other Governement Obligation-Non R	0	0	0	11,280,158	-11,280,158
Subvented Organisation	1,042,000	0	1,042,000	409,871	632,130
Total	36,616,357	0	36,616,357	56,996,782	-20,380,425
Ministry of Gender, Children and Social Protection					
Abor Rehabilitation Centre Gen Admir	10,000	0	10,000	0	0
Ashanti Mampong Babies Home Gen A	15,000	0	15,000	0	0
Department of Children	4,279,568	0	4,279,568	3,388,136	891,432
Department of Women	1,217,422	0	1,217,422	1,944,188	-726,766
Dept. of Social Protection	0	0	0	15,347,732	-15,347,732
Dept. of Social Welfare	1,164,161	0	1,164,161	0	1,164,161

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Dept. of Social Welfare General Admin	6,075,092	0	6,075,092	4,435,597	1,639,495
Headquarters	202,958,850	0	202,958,850	10,348,078	192,610,772
Jachie Training College Gen Admin Bo	13,229	0	13,229	0	13,229
Jirapa Orphanage Gen Admin Jirapa	14,200	0	14,200	0	14,200
National Commision of Persons with I	1,101,521	0	1,101,521	132,027	969,494
Other Governement Obligation-Contir	0	0	0	10,873,271	-10,873,271
School of Social Work Gen Admin	22,000	0	22,000	27,385	-5,385
Total	216,871,043	0	216,871,043	46,496,414	170,349,629
Ministry of Health					
Ahmadiyya Muslim Service	8,441,523	0	8,441,523	90,152	8,351,371
Allied Health Professions Council	3,979,415	0	3,979,415	5,460,291	-1,480,876
Centre for Scientific Research into Pla	11,647,822	0	11,647,822	128,000	11,519,822
Christian Health Association of Ghana	483,662,949	0	483,662,949	127,072	483,535,877
College of Nurses and Midwives	3,386,816	0	3,386,816	5,805,727	-2,418,911
College of Pharmacist	993,366	0	993,366	547,170	446,196
District Health Administration	110,763,988	0	110,763,988	85,614,775	25,149,214
District Hospital	297,866,816	0	297,866,816	266,256,033	31,610,783
Food and Drugs Authority	15,051,157	0	15,051,157	35,354,846	-20,303,689
Ghana College of Physicians and Surge	10,469,016	0	10,469,016	6,177,961	4,291,054
Ghana Health Service	228,059,967	0	228,059,967	468,170,545	-240,110,578
Ghana Institute of Clinical Genetics	250,225	0	250,225	301,047	-50,822
Ghana Red Cross Society	206,200	0	206,200	0	206,200
Health Facility Regulatory Agency	2,168,911	0	2,168,911	3,857,215	-1,688,304
Health Headquarters	15,952,792	0	15,952,792	14,734,463	1,218,329
Medical and Dental Council	7,749,906	0	7,749,906	15,298,278	-7,548,372
Mental Health Authority	50,000	0	50,000	194,730	-144,730
Mortuaries and Funeral Facilities Age	25,000	0	25,000	171,849	-146,849
National Ambulance Service	25,000	0	25,000	18,337,228	-18,312,228
Nurses and Midwives Council	27,621,645	0	27,621,645	16,057,028	11,564,617
Office of the Chief Director	188,938,920	0	188,938,920	278,184,892	-89,245,972
Office of the Minister	109,316,458	0	109,316,458	698,374	108,618,085
Other Governement Obligation-Contir	0	0	0	0	0
Other Governement Obligation-Gener	0	0	0	1,088,552,985	-1,088,552,985
Other Governement Obligation-Non R	0	0	0	81,723,714	-81,723,714
Pharmacy Council	7,017,095	0	7,017,095	6,829,817	187,278
Psychiatry Hospitals (Tertiary Health	10,283,709	0	10,283,709	10,645,321	-361,611
Psychology Council	765,075	0	765,075	0	765,075
St. John's Ambulance Brigade	259,709	0	259,709	54,819	204,890
Sub District CHIPS	0	0	0	1,070,453	-1,070,453
Sub District Clinics	0	0	0	238,626	-238,626
Sub District Health Centres	7,007,586	0	7,007,586	27,162,271	-20,154,685
Sub District Polyclinics	44,942,999	0	44,942,999	43,199,219	1,743,779
Teaching Hospitals	214,811,227	0	214,811,227	261,526,875	-46,715,649
Traditional Medicine Practice Council	1,042,625	0	1,042,625	1,490,026	-447,401
Training Institutions	169,981,972	0	169,981,972	178,777,921	-8,795,949
Total	1,982,739,888	0	1,982,739,888	2,922,839,722	-940,099,834
Ministry of Information and Media Relations					
Gen. Admin and Finance	6,768,694	0	6,768,694	22,234,453	-15,465,759
Ghana Broadcasting Corporation (GB	20,789,346	0	20,789,346	0	20,789,346
Ghana News Agency	1,100,000	0	1,100,000	933,360	166,640
Information Services Department	1,200,000	0	1,200,000	1,309,342	-109,342
Other Governement Obligation-Gener	0	0	0	3,670,400	-3,670,400
Other Governement Obligation-Non R	0	0	0	3,309,115	-3,309,115
Total	29,858,040	0	29,858,040	31,456,670	-1,598,630
Ministry of Inner City and Zongo development					
General Administration HQ	69,686	0	69,686	0	69,686
Policy Planning, Budgeting, Monitorin	0	0	0	323,890	-323,890

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MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Zongo Development Fund Secretariat	6,898,930	0	6,898,930	5,243,883	1,655,047
Total	6,968,616	0	6,968,616	5,567,773	1,400,843
Ministry of Interior					
Gaming Board	4,518,237	0	4,518,237	3,650,166	868,071
Ghana Immigration Service	11,863,640	0	11,863,640	6,493,108	5,370,532
Ghana National Fire Service	5,000,000	0	5,000,000	4,968,352	31,648
Ghana Police Service	24,106,603	0	24,106,603	21,082,594	3,024,009
Ghana Prisons Service	9,149,790	0	9,149,790	9,693,222	-543,432
Ghana Refugee Board	700,000	0	700,000	699,773	227
Interior Headquarters	3,600,000	0	3,600,000	2,939,893	660,107
Nacortc Control Board	1,726,696	0	1,726,696	1,774,142	-47,446
National Commission on Small Arms	761,502	0	761,502	977,734	-216,232
National Disaster Management Organ	5,922,490	0	5,922,490	21,801,951	-15,879,461
National Peace Council	800,000	0	800,000	1,352,244	-552,244
Other Government Obligation-Contir	0	0	0	29,225,329	-29,225,329
Other Government Obligation-Non R	0	0	0	204,019,042	-204,019,042
Total	68,148,958	0	68,148,958	308,677,550	-240,528,592
Ministry of Lands and Natural Resources					
Forestry Commission	172,226,370	0	172,226,370	342,689,278	-170,462,908
Geological Survey Department	601,574	0	601,574	150,000	451,574
Ghana Integrated Iron and Steel Corp	15,000,000	0	15,000,000	14,694,559	305,441
Ghana School of Survey and Mapping	1,100,988	0	1,100,988	946,562	154,426
GIADDEC	7,605,356	0	7,605,356	7,113,812	491,544
Headquarters	95,521,390	0	95,521,390	17,530,027	77,991,363
Lands Commission	35,536,174	0	35,536,174	39,415,447	-3,879,273
Minerals Commission	39,690,898	0	39,690,898	11,409,825	28,281,073
O.A.S.L	7,089,499	0	7,089,499	6,384,533	704,966
Other Government Obligation-Contir	0	0	0	5,345,201	-5,345,201
Other Government Obligation-Gener	0	0	0	91,345,200	-91,345,200
Other Government Obligation-Other	0	0	0	83,983,317	-83,983,317
Other Government Obligation-Tax R	0	0	0	15,224,200	-15,224,200
Total	374,372,249	0	374,372,249	636,231,961	-261,859,712
Ministry of Local Govt and Rural Development					
Births and Death	1,500,000	0	1,500,000	1,068,542	431,458
Community Development	1,479,486	0	1,479,486	1,088,798	390,688
Department of Parks and Gardens	1,500,000	0	1,500,000	1,088,799	411,201
Gen. Admin	54,852,176	0	54,852,176	51,578,173	3,274,003
Local Government Service	42,829,388	0	42,829,388	17,350,339	25,479,049
Total	102,161,051	0	102,161,051	72,174,652	29,986,398
Ministry of Monitoring and Evaluation					
General Administration HQ	195,248	0	195,248	97,624	97,624
Total	195,248	0	195,248	97,624	97,624
Ministry Of National Security					
Bureau of National Communication	715,200	0	715,200	0	715,200
Bureau of National Investigation	3,570,000	0	3,570,000	4,923,158	-1,353,158
General Administration HQ	5,040,000	0	5,040,000	0	5,040,000
National Security Council Secretariat	6,990,650	0	6,990,650	542,102	6,448,549
Total	16,315,850	0	16,315,850	5,465,259	10,850,591
Ministry Of Parliamentary Affairs					
General Administration HQ	2,505,167	0	2,505,167	1,784,560	720,607
Policy Planning, Budgeting, Monitorin	71,750	0	71,750	43,775	27,975
Total	2,576,917	0	2,576,917	1,828,335	748,582
Ministry Of Railways Development					
General Administration HQ	10,105,084	0	10,105,084	7,718,724	2,386,359
Ghana Railway Development Authorit	4,253,916	0	4,253,916	2,155,655	2,098,261
Total	14,359,000	0	14,359,000	9,874,379	4,484,620
Ministry of Regional Re-organization					

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MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
General Administration HQ	0	0	0	195,083	-195,083
Policy Planning, Budgeting, Monitorin	0	0	0	15,550	-15,550
Total	0	0	0	210,633	-210,633
Ministry of Roads and Highways					
Department of Feeder Roads	1,344,800	0	1,344,800	297,616	1,047,185
Department of Urban Roads	3,477,265	0	3,477,265	269,393	3,207,872
Ghana Highway Authority	24,208,696	0	24,208,696	1,794,907	22,413,790
Headquarters	3,878,046	0	3,878,046	293,410	3,584,636
Other Government Obligation-Gener	0	0	0	45,617	-45,617
Other Government Obligation-Non R	0	0	0	18,397,466	-18,397,466
Trade Development Division	0	0	0	232	-232
Training Center	239,891	0	239,891	146,254	93,637
Total	33,148,699	0	33,148,699	21,244,894	11,903,805
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Dep	16,654,082	0	16,654,082	11,585,708	5,068,374
Environmental Health Directorate	9,112,028	0	9,112,028	2,800,854	6,311,174
General Administration HQ	1,530,910	0	1,530,910	18,677,634	-17,146,723
Ghana Water Company	6,265,664	0	6,265,664	10,000	6,255,664
Human Resource Management	70,789	0	70,789	0	70,789
Internal Audit	35,394	0	35,394	0	35,394
Other Government Obligation-Gener	0	0	0	19,984,859	-19,984,859
Other Government Obligation-Non R	0	0	0	350,084,189	-350,084,189
Policy Planning, Budgeting, Monitorin	2,608,646	0	2,608,646	2,221,769	386,876
School of Hygiene	318,546	0	318,546	1,795,012	-1,476,466
Water Directorate	141,576	0	141,576	1,145,275	-1,003,699
Water Resources Commission	4,615,748	0	4,615,748	3,020,436	1,595,312
Total	41,353,383	0	41,353,383	411,325,737	-369,972,354
Ministry of Tourism, Culture and Creative Arts					
Bureau of Ghana Language	1,051,290	0	1,051,290	808,473	242,817
Centre for National Culture	902,824	0	902,824	129,763	773,061
Finance and Administration	8,749,627	0	8,749,627	46,821,399	-38,071,772
Ghana Tourist Board	2,968,358	0	2,968,358	6,939,029	-3,970,671
Headquarters	578,584	0	578,584	425,813	152,771
HOTCATT	995,799	0	995,799	318,696	677,103
Other Government Obligation-Gener	0	0	0	2,506,081	-2,506,081
Other Government Obligation-Non R	0	0	0	253,843	-253,843
Subvented Agencies	5,947,738	0	5,947,738	3,631,944	2,315,794
Total	21,194,221	0	21,194,221	61,835,041	-40,640,821
Ministry of Trade and Industry					
Business Development	20,000,000	0	20,000,000	115,640	19,884,360
CEDECOM	100,000	0	100,000	297,940	-197,940
Foreign Missions	0	0	0	1,052,477	-1,052,477
Gen. Admin	5,818,609	0	5,818,609	49,997,215	-44,178,606
Ghana Export Promotion Authority	205,921	0	205,921	22,402,106	-22,196,185
Ghana Freezone Board	21,004,475	0	21,004,475	19,216,612	1,787,862
Ghana International Trade Commissic	14,146	0	14,146	14,146	0
Ghana Standards Board	39,813,709	0	39,813,709	46,785,290	-6,971,581
GRATIS	802,018	0	802,018	662,678	139,340
Industrial Development Division	87,096,360	0	87,096,360	12,211,869	74,884,491
NBSSI	716,268	0	716,268	35,989,279	-35,273,011
Other Government Obligation-Contrir	0	0	0	3,020,000	-3,020,000
PPME	1,488,100	0	1,488,100	29,464	1,458,636
Regional Trade Offices	636,940	0	636,940	404,267	232,673
Trade Development Division	1,329,747	0	1,329,747	171,009	1,158,738
Total	179,026,293	0	179,026,293	192,369,993	-13,343,700
Ministry of Transport					
Headquarters	15,242,788	0	15,242,788	26,173,635	-10,930,847

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Driver and Vehicle Licensing Authorit	93,779,933	0	93,779,933	78,372,465	15,407,468
Ghana Shippers Council	0	0	0	11,674,677	-11,674,677
Government Technical Training Centr	194,252	0	194,252	0	194,252
National Road Safety Commission	18,473,134	0	18,473,134	16,776,723	1,696,412
Aviation	0	0	0	165,713	-165,713
Total	127,690,107	0	127,690,107	133,163,213	-5,473,105
Ministry of Water Resources, Works and Housing					
Architect Registration Council	100,000	0	100,000	448,466	-348,466
Department of Rural Housing	236,099	0	236,099	3,787,687	-3,551,588
Engineers Council	99,500	0	99,500	26,000	73,500
Gen. Admin (GA)	1,755,810	0	1,755,810	16,792,364	-15,036,554
Housing	80,000	0	80,000	0	80,000
Human Resource Development and M	150,000	0	150,000	0	150,000
Hydrological Services Department	220,000	0	220,000	30,000	190,000
Other Governement Obligation-Gener	0	0	0	4,448,602	-4,448,602
Policy Planning, Budgeting, Monitorin	100,000	0	100,000	0	100,000
Public Servants Housing Loan Scheme	284,636	0	284,636	42,081	242,555
Public Works Department	12,264,589	0	12,264,589	2,177,358	10,087,231
Rent Control Department	179,000	0	179,000	45,400	133,600
Resesearch Statistics and Information I	80,000	0	80,000	35,839	44,162
Total	15,549,634	0	15,549,634	27,833,797	-12,284,163
Ministry of Youth and Sports					
Headquarters	9,089,215	0	9,089,215	37,143,192	-28,053,977
National Sports Authority	2,580,118	0	2,580,118	2,084,978	495,140
National Sports Colleage	1,019,358	0	1,019,358	390,703	628,656
National Youth Authority	173,247	0	173,247	35,592	137,655
Other Governement Obligation-Contir	0	0	0	3,580,531	-3,580,531
Other Governement Obligation-Non R	0	0	0	109,463,655	-109,463,655
Total	12,861,939	0	12,861,939	152,698,651	-139,836,712
National Commission for Civic Education					
Gen. Admin HQ	4,294,368	0	4,294,368	6,341,739	-2,047,371
Total	4,294,368	0	4,294,368	6,341,739	-2,047,371
National Development Planning Commission					
Headquarters	6,555,718	0	6,555,718	11,918,542	-5,362,824
Total	6,555,718	0	6,555,718	11,918,542	-5,362,824
National Health Insurance Authority					
ACTUARY	0	0	0	1,068	-1,068
ADMINISTRATION	0	0	0	195,599,610	-195,599,610
CLAIMS	0	0	0	726,921,713	-726,921,713
CORPORATE AFFAIRS	0	0	0	178,752,046	-178,752,046
FINANCE	0	0	0	257,403,296	-257,403,296
Human Resource	0	0	0	86,700,431	-86,700,431
ICT-MIS	0	0	0	68,862,461	-68,862,461
Internal Audit	0	0	0	232,018	-232,018
LEGAL	0	0	0	19,637	-19,637
MEMBERSHIP and REGIONAL ORGAN	0	0	0	72,478,235	-72,478,235
PRIVATE INSURANCE SCHEME'S DIRI	0	0	0	220,571	-220,571
PROCUREMENT	0	0	0	63,105	-63,105
PROVIDER PAYMENT	0	0	0	121,109	-121,109
QUALITY ASSURANCE	0	0	0	741,133	-741,133
RESEARCH,MONITORING and EVALU,	0	0	0	89,921	-89,921
Total	0	0	0	1,588,206,354	-1,588,206,354
National Media Commission					
District Health Administration	0	0	0	1,000	-1,000
Gen. Admin	2,663,699	0	2,663,699	2,510,707	152,992
Total	2,663,699	0	2,663,699	2,511,707	151,992
Nationl Labour Commission					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Headquarters	1,660,897	0	1,660,897	1,699,727	-38,830
General Administration HQ	50,000	0	50,000	10,000	40,000
Total	1,710,897	0	1,710,897	1,709,727	1,170
Office of Government Machinery					
Commissions and Councils	1,600,141	0	1,600,141	3,703,877	-2,103,736
Covid 19 Secretariat	0	0	0	8,798,632	-8,798,632
Ghana AIDS Commision	13,945,401	0	13,945,401	11,698,745	2,246,656
Ghana Investment Promotion Centre (	28,290,869	0	28,290,869	12,785,011	15,505,858
Inner City and Zongo Development	101,565,038	0	101,565,038	51,410,314	50,154,724
Internal Audit Agency	845,306	0	845,306	881,933	-36,627
Local Government Service	0	0	0	11,051	-11,051
Microfinance and Small Loans Centre	49,716,358	0	49,716,358	30,264,239	19,452,119
National Identification Authority (NIA)	198,020,000	0	198,020,000	24,708,844	173,311,156
National Population Council	889,736	0	889,736	887,664	2,071
Office of the Administrator	478,005	0	478,005	455,611	22,394
Office of the Minister for Monitoring a	2,390,496	0	2,390,496	1,523,798	866,698
Office of the President	310,351,553	0	310,351,553	289,144,218	21,207,335
Office of the Senior Minister	18,917,850	0	18,917,850	1,837,207	17,080,642
Other Governement Obligation-Contir	0	0	0	3,568,799	-3,568,799
Other Governement Obligation-Gener	0	0	0	58,200,000	-58,200,000
Other Governement Obligation-Non R	0	0	0	159,695,103	-159,695,103
Scholarship Secretariat	1,085,518	0	1,085,518	915,468	170,050
Special Development Initiative	91,976,452	0	91,976,452	50,474,209	41,502,243
State Interest and Governance	15,887,461	0	15,887,461	12,432,091	3,455,370
Total	835,960,184	0	835,960,184	723,396,814	112,563,370
Office of the Attorney General and Ministry of Justice					
Attorney General's Department	2,022,407	0	2,022,407	1,951,426	70,981
Council for Law Reporting	479,726	0	479,726	220,085	259,641
Economic and Organised Crime Office	1,317,659	0	1,317,659	724,339	593,320
Gen. Admin and Finance	1,637,245	0	1,637,245	2,121,516	-484,270
General Legal Council	4,520,347	0	4,520,347	5,779,074	-1,258,727
Law Reform Commission	481,763	0	481,763	205,667	276,095
Registrar General's Dep't	11,260,764	0	11,260,764	12,946,410	-1,685,646
Total	21,719,912	0	21,719,912	23,948,517	-2,228,606
Office of the Head of Civil Service					
Carreer, Management Directorate	4,767,211	0	4,767,211	4,696,084	71,128
Civil Service Training Centre	0	0	0	1,938,998	-1,938,998
Finance and Administration	1,779,470	0	1,779,470	1,875,165	-95,695
Government Secretariat School	0	0	0	319,909	-319,909
Institute of Technical Supervision	0	0	0	246,960	-246,960
Other Governement Obligation-Contir	0	0	0	1,141,600	-1,141,600
Planning, Budgeting, Monitoring & Ev	568,251	0	568,251	488,716	79,535
Procurement & Supply Chain Manager	314,184	0	314,184	314,176	8
Recruitment, Training & Development	100,000	0	100,000	284,458	-184,458
Research, Statistics & Information Ma	100,000	0	100,000	69,800	30,200
Training Directorate	2,215,563	0	2,215,563	0	2,215,563
Total	9,844,680	0	9,844,680	11,375,866	-1,531,186
Office of the Special Prosecutor					
Headquarters	30,166,002	0	30,166,002	6,110,487	24,055,515
Total	30,166,002	0	30,166,002	6,110,487	24,055,515
Parliament of Ghana					
Bills and Procedural Services	4,457,972	0	4,457,972	0	4,457,972
Corporate Services	1,275,345	0	1,275,345	5,693,124	-4,417,779
Finance and Administration	10,457,004	0	10,457,004	2,302,731	8,154,273
General Operations	175,834,648	0	175,834,648	195,660,036	-19,825,388
Library, Research and Information Sei	969,927	0	969,927	0	969,927
Parliamentary Committees	7,432,834	0	7,432,834	0	7,432,834

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021
BY COST CENTRES- GOODS AND SERVICES**

MDAs	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
Total	200,427,729	0	200,427,729	203,655,891	-3,228,162
Public Services Commission					
Commissioners	0	0	0	1,548,063	-1,548,063
Finance and Administration	0	0	0	17,400	-17,400
Office of the Executive Secretary	4,036,606	0	4,036,606	7,543,708	-3,507,102
Total	4,036,606	0	4,036,606	9,109,170	-5,072,565
Right to Information Commission					
Central Administration	5,000,000	0	5,000,000	4,589,236	410,764
Total	5,000,000	0	5,000,000	4,589,236	410,764
Road Fund					
Statutory Fund	0	0	0	1,604,919	-1,604,919
Total	0	0	0	1,604,919	-1,604,919
Grand Total	30,425,033,679	0	30,425,033,679	13,748,647,574	16,670,380,719

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Ablekuma Central Municipal Assembly_AbCM	5,952,539	1,099,011	7,051,550	5,429,391	1,622,159
Ablekuma North Municipal Assembly	5,416,354	1,319,035	6,735,389	3,975,172	2,760,217
Ablekuma West Municipal Assembly	5,735,880	848,500	6,584,380	2,860,424	3,723,956
Abuakwa North Municipal Assembly	3,024,520	166,489	3,191,009	1,484,359	1,706,650
Abuakwa South Municipal Assembly	2,918,370	1,355,870	4,274,240	1,539,455	2,734,784
Abura /Asebu/Kwamankese District Assembl	2,050,714	52,300	2,103,014	1,112,770	990,244
Accra Metropolitan Assembly	13,310,780	3,184,000	16,494,780	9,683,615	6,811,165
Achiase District Assembly_AcDA	2,197,424	1,758,000	3,955,424	1,200,988	2,754,436
Ada East District Assembly	1,688,246	840,680	2,528,926	1,553,060	975,866
Ada West District Assembly	2,225,227	150,503	2,375,730	2,070,490	305,239
Adaklu District Assembly	2,206,602	906,348	3,112,950	819,878	2,293,072
Adansi Asokwa District Assembly	2,880,511	408,172	3,288,683	2,431,999	856,684
Adansi North District Assembly	5,848,252	455,000	6,303,252	1,601,079	4,702,173
Adansi South District Assembly	3,670,242	295,000	3,965,242	2,994,298	970,944
Adenta Municipal Assembly	8,711,510	3,212,950	11,924,460	8,452,877	3,471,583
Afadzato South District Assembly	4,088,142	1,303,300	5,391,442	1,203,252	4,188,190
Afigya Kwabre North District Assembly	1,918,723	2,594,246	4,512,969	1,142,055	3,370,915
Afigya Kwabre South District Assembly	4,015,421	158,536	4,173,957	2,419,327	1,754,630
Agona East District Assembly	3,516,577	868,482	4,385,059	1,312,840	3,072,219
Agona West Municipal Assembly	3,105,507	1,677,669	4,783,176	1,808,111	2,975,065
Agortime Ziope District Assembly	2,188,745	958,000	3,146,745	1,104,037	2,042,708
Ahafo Ano North Municipal Assembly	1,933,421	43,000	1,976,421	1,054,518	921,902
Ahafo Ano South East Municipal Assembly	2,688,670	90,000	2,778,670	2,203,978	574,691
Ahafo Ano South West District Assembly	3,058,493	348,786	3,407,279	2,944,054	463,225
Ahanta West Municipal Assembly	3,816,556	649,998	4,466,554	3,503,205	963,350
Ajumako/Enyan/Esiam District Assembly	1,956,580	134,000	2,090,580	1,156,901	933,679
Akatsi North District Assembly	1,245,833	0	1,245,833	2,270,256	-1,024,423
Akatsi South District Assembly	3,248,151	346,337	3,594,488	1,123,952	2,470,536
Akrofuom District Assembly	2,677,198	71,500	2,748,698	3,748,224	-999,526
Akuapem South District Assembly	3,798,946	749,458	4,548,405	1,807,133	2,741,271
Akuapim North Municipal Assembly	3,079,269	185,800	3,265,069	1,238,214	2,026,855
Akyemansa District Assembly	2,818,670	467,284	3,285,954	1,246,107	2,039,847
Amansie Central District Assembly	2,337,226	452,883	2,790,109	3,753,333	-963,224
Amansie South District Assembly	3,819,146	1,034,647	4,853,793	3,460,900	1,392,892
Amansie West District Assembly	3,885,632	173,153	4,058,785	6,101,262	-2,042,477
Amenfi Central District Assembly	1,922,926	72,996	1,995,923	1,495,512	500,410
Anloga District Assembly_AnDA	2,616,407	221,010	2,837,417	1,369,413	1,468,004
Aowin Municipal Assembly	2,286,986	0	2,286,986	854,230	1,432,757
Asante Akim Central Municipal Assembly	5,208,698	1,777,500	6,986,198	2,364,348	4,621,850
Asante Akim North District Assembly	2,729,737	131,000	2,860,737	1,641,471	1,219,266
Asante Akim South Municipal Assembly	2,558,482	742,000	3,300,482	2,901,827	398,656
Asene-Manso-Akroso District Assembly	1,767,041	20,700	1,787,741	1,118,081	669,660
Ashaiman Municipal Assembly	7,220,782	1,093,727	8,314,509	4,768,073	3,546,436
Asikuma-Odoben-Brakwa-Breman District As	2,520,777	114,000	2,634,777	1,377,716	1,257,060
Asokore Mampong Municipal Assembly	7,352,358	479,126	7,831,484	2,356,288	5,475,196
Asokwa Municipal Assembly	5,058,562	185,000	5,243,562	6,488,037	-1,244,475
Assin Fosu Municipal Assembly	2,839,198	719,472	3,558,670	2,192,363	1,366,307
Assin North District Assembly	2,732,183	248,771	2,980,954	1,398,032	1,582,922
Assin South District Assembly	3,782,988	65,500	3,848,488	1,694,750	2,153,738
Asunafo North Municipal Assembly	3,365,883	490,315	3,856,197	1,267,878	2,588,319
Asunafo South District Assembly	1,932,937	431,381	2,364,318	566,194	1,798,125
Asuogyaman District Assembly	3,117,731	183,897	3,301,629	1,742,992	1,558,637
Asutifi North District Assembly	5,102,592	1,544,500	6,647,092	3,788,947	2,858,145
Asutifi South District Assembly	2,647,819	455,930	3,103,749	1,348,730	1,755,019
Atebubu Amantin Municipal Assembly	3,716,172	124,921	3,841,093	2,505,348	1,335,746

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Atiwa East District Assembly	2,763,757	70,000	2,833,757	1,221,957	1,611,800
Atiwa West District Assembly	3,948,944	1,257,588	5,206,532	1,650,867	3,555,665
Atwima Kwanwoma District Assembly	3,804,650	319,150	4,123,800	2,418,278	1,705,522
Atwima Mponua District Assembly	2,192,932	540,643	2,733,575	2,690,862	42,713
Atwima Nwabiagya Municipal Assembly	4,897,518	383,543	5,281,061	2,713,642	2,567,419
Atwima Nwabiagya North District Assembly	2,937,680	318,799	3,256,480	2,073,905	1,182,575
Awutu Senya District Assembly	2,496,876	276,886	2,773,762	1,194,900	1,578,861
Awutu Senya East Municipal Assembly	8,535,218	100,000	8,635,218	12,985,101	-4,349,883
Ayawaso Central Municipal Assembly_ACMA	3,774,401	1,307,202	5,081,603	3,359,384	1,722,219
Ayawaso East Municipal Assembly	6,725,774	1,959,000	8,684,774	3,810,749	4,874,025
Ayawaso North Municipal Assembly	5,365,343	554,200	5,919,543	2,627,160	3,292,383
Ayawaso West Municipal Assembly	11,653,066	1,568,144	13,221,211	9,700,203	3,521,008
Ayensuano District Assembly	3,194,093	205,000	3,399,093	1,272,003	2,127,090
Banda District Assembly	3,094,352	1,807,000	4,901,352	795,389	4,105,963
Bawku Municipal Assembly	4,714,784	304,920	5,019,704	2,135,073	2,884,631
Bawku West District Assembly	1,594,509	628,727	2,223,236	1,354,757	868,479
Bekwai Municipal Assembly	3,656,170	297,940	3,954,110	3,796,820	157,290
Berekum East Municipal Assembly	4,993,090	1,073,278	6,066,368	2,077,897	3,988,471
Berekum West District Assembly	2,784,421	77,000	2,861,421	1,214,957	1,646,465
Bia East District Assembly	2,503,211	1,060,845	3,564,056	1,575,202	1,988,854
Bia West District Assembly	2,460,224	0	2,460,224	1,510,354	949,871
Biakoye District Assembly	1,501,278	0	1,501,278	1,223,582	277,696
Bibiani/Anhwiaso/Bekwai Municipal Assembl	4,751,215	0	4,751,215	2,251,410	2,499,805
Binduri District Assembly	2,445,620	535,741	2,981,361	1,080,107	1,901,254
Birim North District Assembly	3,393,548	2,193,328	5,586,875	4,515,395	1,071,480
Birim South District Assembly	2,038,944	53,500	2,092,444	1,291,707	800,737
Birim Central Municipal Assembly	4,275,842	933,676	5,209,519	1,186,215	4,023,304
Bodi District Assembly	2,195,251	18,600	2,213,851	1,414,581	799,270
Bole District Assembly	3,786,143	240,000	4,026,143	1,542,346	2,483,797
Bolgatanga East District Assembly	1,665,599	57,979	1,723,578	1,229,870	493,707
Bolgatanga Municipal Assembly	4,276,617	344,591	4,621,209	1,821,458	2,799,751
Bongo District Assembly	1,795,971	669,484	2,465,455	993,469	1,471,986
Bosome Freho District Assembly	2,468,061	155,997	2,624,058	924,243	1,699,815
Bosomtwe District Assembly	3,069,032	293,757	3,362,789	3,413,052	-50,263
Builsa North District Assembly	1,717,240	354,049	2,071,289	1,165,739	905,549
Builsa South District Assembly	2,193,737	120,561	2,314,298	1,267,794	1,046,504
Bunkpurugu Nakpanduri District Assembly	3,426,088	87,156	3,513,244	874,754	2,638,490
Cape Coast Metropolitan Assembly	5,230,699	1,243,343	6,474,042	3,240,379	3,233,663
Central Gonja District Assembly	2,593,716	97,785	2,691,501	1,129,287	1,562,214
Central Tongu District Assembly	2,460,665	51,025	2,511,691	999,157	1,512,534
Chereponi District Assembly	1,582,221	232,000	1,814,221	802,595	1,011,626
Dafiama Bussie Issa District Assembly	2,916,349	273,945	3,190,294	1,426,516	1,763,779
Denkyembour District Assembly	2,695,621	574,400	3,270,021	2,461,126	808,895
Dormaa Central Municipal	2,991,423	168,390	3,159,813	1,698,367	1,461,446
Dormaa East District Assembly	3,456,173	923,329	4,379,502	1,896,513	2,482,989
Dormaa West District Assembly	2,835,967	26,720	2,862,687	418,710	2,443,977
East Gonja Municipal Assembly	2,141,638	145,000	2,286,638	888,605	1,398,033
East Mamprusi Municipal Assembly	3,388,564	1,342,598	4,731,162	1,330,482	3,400,680
Effia Kwesimintsim Municipal Assembly	11,840,000	2,992,000	14,832,000	3,897,322	10,934,678
Effutu Municipal Assembly	4,398,906	140,600	4,539,506	2,475,417	2,064,089
Ejisu Municipal Assembly	4,472,556	449,748	4,922,304	2,716,494	2,205,810
Ejura Sekyredumasi Municipal Assembly	3,361,286	174,563	3,535,850	2,500,477	1,035,373
Ekumfi District Assembly	2,437,170	50,000	2,487,170	1,017,931	1,469,239
Ellembelle District Assembly	6,122,141	0	6,122,141	1,902,449	4,219,692
Fanteakwa North District Assembly	3,358,743	171,400	3,530,144	1,457,466	2,072,677

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Fanteakwa South District Assembly	3,047,410	446,000	3,493,410	1,356,484	2,136,926
Ga Central Municipal Assembly	5,584,000	823,315	6,407,315	4,999,778	1,407,537
Ga East Municipal Assembly	6,450,076	1,702,491	8,152,567	4,775,030	3,377,537
Ga North Municipal Assembly	4,290,870	3,348,392	7,639,262	3,757,258	3,882,004
Ga South Municipal Assembly	5,512,131	1,100,287	6,612,417	3,202,399	3,410,019
Ga West Municipal Assembly	4,180,973	960,548	5,141,521	4,170,392	971,129
Garu District Assembly	2,547,405	231,917	2,779,321	950,543	1,828,779
Gomoa Central District Assembly	3,636,688	94,869	3,731,557	1,931,414	1,800,143
Gomoa East District Assembly	4,085,820	579,000	4,664,820	2,108,050	2,556,770
Gomoa West District Assembly	3,485,453	45,258	3,530,711	1,310,557	2,220,154
Gushiegu Municipal Assembly	2,833,902	573,443	3,407,345	1,177,619	2,229,726
Ho Municipal Assembly	7,660,975	1,400,064	9,061,039	1,649,682	7,411,357
Ho West District Assembly	3,708,084	212,223	3,920,307	1,313,382	2,606,925
Hohoe Municipal Assembly	5,708,583	1,624,484	7,333,067	2,457,154	4,875,913
Jaman North District Assembly	3,093,697	515,500	3,609,197	1,993,956	1,615,241
Jaman South Municipal Assembly	2,686,622	492,857	3,179,479	1,622,538	1,556,940
Jasikan District Assembly	1,841,004	0	1,841,004	1,115,534	725,470
Jirapa Municipal Assembly	3,434,700	1,554,734	4,989,434	1,331,660	3,657,775
Jomoro Municipal Assembly	2,911,587	250,500	3,162,087	2,019,420	1,142,667
Juaben Municipal Assembly	2,204,597	231,898	2,436,495	828,168	1,608,327
Juaboso District Assembly	1,716,839	385,000	2,101,839	1,078,462	1,023,377
Kajebi District Assembly	2,273,245	484,256	2,757,501	1,214,499	1,543,002
Karaga District Assembly	2,378,227	822,777	3,201,004	891,704	2,309,299
Kassena Nankana East Municipal Assembly	2,119,427	531,375	2,650,802	1,357,944	1,292,858
Kassena Nankana West District Assembly	2,386,439	482,500	2,868,939	1,531,462	1,337,477
Keta Municipal Assembly	1,807,226	1,740,668	3,547,894	1,366,596	2,181,298
Ketu North Municipal Assembly	5,034,763	363,381	5,398,144	2,556,111	2,842,033
Ketu South Municipal Assembly	3,099,028	244,000	3,343,028	1,345,245	1,997,784
Kintampo North Municipal Assembly	3,468,650	294,500	3,763,150	1,431,216	2,331,934
Kintampo South District Assembly	3,190,208	180,199	3,370,408	1,398,086	1,972,322
Komenda-Edina-Eguafo-Abirim Municipal Ass	5,619,951	60,000	5,679,951	2,732,154	2,947,797
Korle Klotey Municipal Assembly_KoKMA	8,158,834	1,512,878	9,671,712	5,913,696	3,758,016
Kpandai District Assembly	2,716,571	3,518,263	6,234,834	1,069,359	5,165,475
Kpando Municipal Assembly	3,164,381	45,800	3,210,181	1,084,734	2,125,448
Kpone Katamanso Municipal Assembly	10,549,814	4,535,090	15,084,903	10,901,237	4,183,666
Krachi East Municipal Assembly	4,195,205	199,000	4,394,205	1,702,043	2,692,162
Krachi Nchumuru District Assembly	3,598,490	76,500	3,674,990	991,616	2,683,375
Krachi West District Assembly	2,546,982	601,140	3,148,122	1,215,453	1,932,670
Krowor Municipal Assembly	6,090,379	2,128,200	8,218,579	5,919,309	2,299,270
Kumasi Metropolitan Assembly	20,616,040	1,459,210	22,075,249	12,666,671	9,408,579
Kumbungu District Assembly	2,150,704	453,213	2,603,917	1,040,785	1,563,132
Kwabre East Municipal Assembly	4,023,100	666,000	4,689,100	2,466,362	2,222,738
Kwadaso Municipal Assembly	5,081,998	1,399,218	6,481,216	2,059,764	4,421,451
Kwaebibirem Municipal Assembly	3,063,108	1,332,170	4,395,278	1,779,671	2,615,606
Kwahu Afram Plains North District Assembly	2,824,710	455,800	3,280,510	1,464,287	1,816,223
Kwahu Afram Plains South District Assembly	5,238,068	133,500	5,371,568	2,557,113	2,814,455
Kwahu East District Assembly	3,021,755	182,100	3,203,855	1,308,634	1,895,222
Kwahu South District Assembly	2,463,714	409,000	2,872,714	954,284	1,918,430
Kwahu West Municipal Assembly	3,349,324	355,823	3,705,147	2,560,575	1,144,572
La Dade-Kotopon Municipal Assembly	8,043,409	0	8,043,409	5,871,782	2,171,628
Lambusie Karni District Assembly	1,889,951	302,306	2,192,257	1,081,394	1,110,862
La-Nkwantanang Municipal Assembly	5,035,569	889,301	5,924,869	6,261,229	-336,359
Lawra Municipal Assembly	1,577,788	27,000	1,604,788	901,171	703,617
Ledzokuku Municipal Assembly	4,691,962	352,683	5,044,645	2,410,911	2,633,734
Lower Manya Krobo Municipal Assembly	4,366,604	483,442	4,850,046	1,460,775	3,389,271

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GHC	GHC	GHC	GHC	GHC
Mampong Municipal Assembly	2,746,253	357,171	3,103,424	2,284,448	818,976
Mamprugu Moagduri District Assembly	3,334,822	448,901	3,783,723	1,176,447	2,607,276
Mfantsiman Municipal Assembly	4,027,003	1,045,624	5,072,627	3,275,628	1,796,999
Mion District Assembly	5,254,330	0	5,254,330	1,279,908	3,974,422
Mpohor District Assembly	3,260,470	486,500	3,746,970	1,808,704	1,938,267
Nabdam District Assembly	2,126,890	156,162	2,283,052	812,344	1,470,708
Nadowli Kaleo District Assembly	2,215,594	259,403	2,474,997	457,097	2,017,900
Nandom District Assembly	2,757,598	857,062	3,614,660	1,065,332	2,549,328
Nantom District Assembly	3,000,365	486,280	3,486,645	529,868	2,956,777
Nanumba North Municipal Assembly	3,843,381	491,704	4,335,085	1,599,608	2,735,477
Nanumba South District Assembly	2,213,445	324,290	2,537,735	1,071,573	1,466,163
New Juaben North Municipal Assembly	2,451,695	1,402,900	3,854,595	2,963,798	890,797
New Juaben South Municipal Assembly	6,182,076	810,000	6,992,076	3,455,835	3,536,241
Ningo-Prampam District Assembly	4,565,516	791,904	5,357,421	3,192,166	2,165,254
Nkoranza North District Assembly	4,513,160	1,845,398	6,358,558	3,288,962	3,069,596
Nkoranza South Municipal Assembly	2,801,304	537,445	3,338,749	992,610	2,346,140
Nkwanta North District Assembly	2,932,267	209,001	3,141,268	1,130,804	2,010,464
Nkwanta South Municipal Assembly	2,107,300	1,539,000	3,646,300	1,015,788	2,630,512
North Dayi District Assembly	3,282,028	267,778	3,549,807	1,793,179	1,756,628
North East Gonja District Assembly_NEGDA	1,840,294	213,467	2,053,761	986,969	1,066,792
North Gonja District Assembly	3,241,304	105,725	3,347,029	1,502,647	1,844,382
North Tongu District Assembly	3,242,642	299,500	3,542,142	1,331,853	2,210,290
Nsawam Adoagyiri Municipal Assembly	3,076,078	768,828	3,844,906	2,692,377	1,152,529
Nzema East Municipal Assembly	1,147,613	527,401	1,675,014	1,310,358	364,656
Obuasi East District Assembly	2,708,975	879,360	3,588,335	3,943,837	-355,502
Obuasi Municipal Assembly	4,935,396	1,061,720	5,997,116	14,877,458	-8,880,342
Offinso Municipal Assembly	3,754,096	30,000	3,784,096	2,468,012	1,316,083
Offinso North District Assembly	3,374,280	131,153	3,505,433	1,145,101	2,360,332
Oforikrom Municipal Assembly	16,567,163	701,000	17,268,163	3,740,009	13,528,154
Okaikwei North Municipal Assembly	7,789,469	1,598,833	9,388,302	5,557,481	3,830,821
Okere District Assembly	5,584,986	353,740	5,938,725	1,484,520	4,454,205
Old Tafo Municipal Assembly	5,378,912	292,800	5,671,712	7,572,039	-1,900,327
Prestea-Huni Valley Municipal Assembly	5,694,175	3,870,000	9,564,175	7,435,015	2,129,160
Pru East District Assembly	3,298,449	0	3,298,449	3,135,882	162,567
Pru West District Assembly	2,164,713	51,468	2,216,181	1,196,027	1,020,154
Pusiga District Assembly	2,489,679	442,901	2,932,579	1,266,903	1,665,676
Saboba District Assembly	1,846,597	159,300	2,005,897	1,082,580	923,317
Sagnerigu Municipal Assembly	3,097,789	753,118	3,850,906	1,023,080	2,827,826
Savelugu Municipal Assembly	2,200,856	204,437	2,405,293	927,639	1,477,654
Sawla/Tuna/Kalba District Assembly	1,831,689	156,426	1,988,115	1,614,016	374,099
Sefwi Akontombra District Assembly	2,040,842	312,000	2,352,842	1,957,685	395,157
Sefwi Wiawso Municipal Assembly	6,583,617	0	6,583,617	2,621,596	3,962,021
Sekondi Takoradi Metropolitan Assembly	11,329,379	1,873,222	13,202,600	9,062,787	4,139,813
Sekyere Afram Plains District Assembly	2,830,928	829,120	3,660,048	2,593,748	1,066,300
Sekyere Central District Assembly	3,452,288	119,274	3,571,562	1,745,747	1,825,814
Sekyere East District Assembly	3,566,097	379,300	3,945,397	1,476,180	2,469,217
Sekyere Kumawu District Assembly	3,024,528	140,992	3,165,520	856,413	2,309,107
Sekyere South District Assembly	2,759,536	146,477	2,906,013	2,243,385	662,629
Sene East District Assembly	2,260,989	1,400,197	3,661,186	2,908,505	752,681
Sene West District Assembly	2,196,778	164,800	2,361,578	1,546,350	815,229
Shai-Osudoku District Assembly	3,964,963	726,191	4,691,154	1,443,254	3,247,900
Shama District Assembly	4,174,034	0	4,174,034	3,519,226	654,808
Sissala East Municipal Assembly	4,009,657	2,897,735	6,907,392	1,265,500	5,641,892
Sissala West District Assembly	1,807,130	550,887	2,358,017	1,121,261	1,236,756
South Dayi District Assembly	3,186,290	296,671	3,482,961	1,295,753	2,187,208

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- GOODS AND SERVICES

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GHC	GHC	GHC	GHC	GHC
South Tongu District Assembly	2,992,946	588,484	3,581,430	1,446,892	2,134,538
Suaman District Assembly	1,582,361	307,000	1,889,361	783,677	1,105,684
Suame Municipal Assembly	14,675,717	4,052,029	18,727,746	8,727,163	10,000,583
Suhum Municipal Assembly	2,789,242	535,807	3,325,048	1,668,286	1,656,762
Sunyani Municipal Assembly	7,619,799	555,391	8,175,190	2,303,755	5,871,435
Sunyani West District Assembly	2,342,966	136,000	2,478,966	1,494,048	984,918
Tain District Assembly	1,700,278	316,201	2,016,479	795,856	1,220,623
Talensi District Assembly	1,699,340	549,150	2,248,490	1,109,751	1,138,740
Tamale Metropolitan Assembly	4,624,473	182,742	4,807,215	2,950,916	1,856,299
Tano North Municipal Assembly	3,077,488	616,225	3,693,712	1,490,576	2,203,136
Tano South Municipal Assembly	2,736,565	328,398	3,064,963	1,269,291	1,795,671
Tarkwa Nsuaem Municipal Assembly	8,326,797	2,033,266	10,360,063	8,965,525	1,394,538
Tatale Sanguli District Assembly	1,908,201	700	1,908,901	1,219,180	689,721
Techiman Municipal Assembly	6,044,105	774,711	6,818,816	3,293,764	3,525,052
Techiman North District Assembly	3,435,788	355,264	3,791,052	377,162	3,413,890
Tema Metropolitan Assembly	17,639,554	5,614,889	23,254,443	13,712,658	9,541,785
Tema West Municipal Assembly	13,758,821	5,593,200	19,352,021	7,503,180	11,848,841
Tempane District Assembly	1,897,391	287,789	2,185,180	950,648	1,234,532
Tolon District Assembly	1,751,678	118,450	1,870,128	1,320,364	549,764
Twifo Hemang Lower Denkyira District Asser	2,529,613	361,534	2,891,147	1,367,831	1,523,316
Twifu Ati Morkwa District Assembly	2,753,242	388,000	3,141,242	1,723,800	1,417,442
Upper Denkyira East Municipal Assembly	2,723,800	87,000	2,810,800	1,320,831	1,489,969
Upper Denkyira West District Assembly	2,828,258	103,403	2,931,661	1,582,310	1,349,351
Upper Manya Krobo District Assembly	3,594,663	244,009	3,838,672	3,552,380	286,293
Upper West Akim District Assembly	2,569,943	219,156	2,789,100	1,245,369	1,543,730
Wa East District Assembly	6,942,004	360,000	7,302,004	1,026,162	6,275,842
Wa Municipal Assembly	2,661,739	147,168	2,808,908	1,564,097	1,244,811
Wa West District Assembly	2,212,817	6,729,000	8,941,817	568,416	8,373,401
Wassa Amenfi East Municipal Assembly	3,504,611	2,191,000	5,695,611	2,259,004	3,436,607
Wassa Amenfi West Municipal Assembly	2,885,401	0	2,885,401	1,336,685	1,548,717
Wassa East District Assembly	4,387,102	150,000	4,537,102	2,135,458	2,401,644
Weija-Gbawe Municipal Assembly	5,071,689	1,460,855	6,532,544	5,063,302	1,469,242
Wenchi Municipal Assembly	4,233,739	323,757	4,557,495	1,240,212	3,317,284
West Akim Municipal Assembly	2,351,562	229,367	2,580,929	1,110,032	1,470,896
West Gonja District Assembly	1,229,194	55,000	1,284,194	342,277	941,917
West Mamprusi Municipal Assembly	2,291,015	452,608	2,743,622	1,395,436	1,348,187
Yendi Municipal Assembly	2,199,110	624,125	2,823,235	729,485	2,093,750
Yilo Krobo Municipal Assembly	4,669,876	95,000	4,764,876	2,780,037	1,984,839
Yunyoo Nasuan District Assembly	1,393,195	129,164	1,522,359	1,024,456	497,903
Zabzugu District Assembly	2,247,311	220,438	2,467,750	1,059,539	1,408,210
MMDA Total	1,001,297,517	182,250,735	1,183,548,252	623,258,667	560,289,585

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- OTHER EXPENDITURE

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Commission on Human Rights and Admin. Justice					
Anti Corruption Department	162,000	0	162,000	518,000	-356,000
Total	162,000	0	162,000	518,000	-356,000
Energy Fund					
Statutory Fund	0	0	0	13,100	-13,100
Total	0	0	0	13,100	-13,100
GETFund					
Statutory Fund	0	0	0	1,488,584	-1,488,584
Total	0	0	0	1,488,584	-1,488,584
Ghana Revenue Authority					
Support Services Division	0	0	0	143,071,561	-143,071,561
Total	0	0	0	143,071,561	-143,071,561
Judicial Service					
Other Government Obligation-General Government Ser	0	0	0	59,317	-59,317
Total	0	0	0	59,317	-59,317
Min of Employment & Labour Relation					
Management Development & Productivity Institute (M	0	0	0	76,203	-76,203
National Vocational Training Institute (NVTI)	1,331,450	0	1,331,450	210,502	1,120,948
Other Government Obligation-Subscription	0	0	0	580,274	-580,274
Total	1,331,450	0	1,331,450	866,979	464,471
Ministry of Communications					
National Information Technology Agency	0	0	0	234,270	-234,270
Other Government Obligation-Subscription	0	0	0	2,291,054	-2,291,054
Total	0	0	0	2,525,324	-2,525,324
Ministry of Defence					
Ghana Armed Forces	40,000	0	40,000	0	40,000
Other Government Obligation-Non Road Arrears	0	0	0	1,926,893	-1,926,893
Total	40,000	0	40,000	1,926,893	-1,886,893
Ministry of Education					
Council for Technical & Vocational Education & Training	15,000	0	15,000	45,606	-30,606
Gen. Admin	1,975,459,968	0	1,975,459,968	1,191,601,068	783,858,900
Ghana Education Service (GES)	0	0	0	3,873,639	-3,873,639
Ghana Library Board	20,000	0	20,000	169,961	-149,961
Ghana National Commission for UNESCO	2,920,402	0	2,920,402	2,152,000	768,402
National Council for Curriculum and Assessment	9,000	0	9,000	2,910	6,090
National Service Secretariat	0	0	0	96,856	-96,856
Non Formal Education	26,370	0	26,370	7,800	18,570
Tertiary	4,897,308	0	4,897,308	108,740,662	-103,843,354
WAEC (INTERNATIONAL)	36,857,879	0	36,857,879	19,610,366	17,247,513
Total	2,020,205,927	0	2,020,205,927	1,326,300,868	693,905,059
Ministry of Energy					
Energy Commission	203,000	0	203,000	0	203,000
Total	203,000	0	203,000	0	203,000
Ministry of Environment Science, Technology and Innovation					
Environmental Protection Agency	255,000	0	255,000	0	255,000
Ghana Atomic Energy Commission (G.A.E.C)	1,989,767	0	1,989,767	130,547	1,859,219
Other Government Obligation-Subscription	0	0	0	1,728,285	-1,728,285
Total	2,244,767	0	2,244,767	1,858,832	385,935
Ministry of Finance					
Other Government Obligation-Contingency	0	0	0	28,818,500	-28,818,500
Other Government Obligation-General Government Ser	0	0	0	7,527,338	-7,527,338
Other Government Obligation-Non Road Arrears	0	0	0	337,535,699	-337,535,699
Other Government Obligation-Subscription	0	0	0	44,396,584	-44,396,584
Public Procurement Authority	0	0	0	278,985	-278,985
Securities and Exchange Commission	886,789	0	886,789	732,116	154,673
Total	886,789	0	886,789	419,289,221	-418,402,432
Ministry of Food and Agriculture					
Other Government Obligation-Non Road Arrears	0	0	0	11,745,400	-11,745,400
Total	0	0	0	11,745,400	-11,745,400
Ministry of Foreign Affairs and Reg Integration					
Other Government Obligation-Non Road Arrears	0	0	0	29,225,154	-29,225,154
Other Government Obligation-Subscription	0	0	0	12,682,665	-12,682,665
Total	0	0	0	41,907,819	-41,907,819

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- OTHER EXPENDITURE

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Ministry of Gender, Children and Social Protection					
Department of Children	0	0	0	13,886,788	-13,886,788
Headquarters	62,470,111	0	62,470,111	137,170,917	-74,700,806
Other Government Obligation-Non Road Arrears	0	0	0	51,358,478	-51,358,478
Total	62,470,111	0	62,470,111	202,416,183	-139,946,072
Ministry of Health					
Allied Health Professions Council	0	0	0	1,000	-1,000
Centre for Scientific Research into Plant Medicine	785,754	0	785,754	0	785,754
Christian Health Association of Ghana	4,501,224	0	4,501,224	0	4,501,224
District Health Administration	0	0	0	1,810,695	-1,810,695
District Hospital	0	0	0	2,465,906	-2,465,906
Food and Drugs Authority	1,527,692	0	1,527,692	180,154	1,347,538
Ghana Health Service	0	0	0	2,660,618	-2,660,618
Ghana Institute of Clinical Genetics	0	0	0	95,830	-95,830
Health Facility Regulatory Agency	110,900	0	110,900	7,500	103,400
Health Headquarters	23,836	0	23,836	207,038	-183,202
Medical and Dental Council	0	0	0	24,640	-24,640
National Ambulance Service	0	0	0	16,745	-16,745
Nurses and Midwives Council	20,996	0	20,996	0	20,996
Psychiatry Hospitals (Tertiary Health Services)	0	0	0	3,200	-3,200
Sub District CHIPS	0	0	0	18,315	-18,315
Sub District Health Centres	0	0	0	424,774	-424,774
Sub District Polyclinics	0	0	0	343,539	-343,539
Teaching Hospitals	10,388,567	0	10,388,567	6,499,831	3,888,737
Training Institutions	0	0	0	1,955,849	-1,955,849
Total	17,358,970	0	17,358,970	16,715,634	643,336
Ministry of Information and Media Relations					
Ghana Broadcasting Corporation (GBC)	1,115,900	0	1,115,900	0	1,115,900
Total	1,115,900	0	1,115,900	0	1,115,900
Ministry of Interior					
Ghana Police Service	0	0	0	317,753	-317,753
National Commission on Small Arms	59,533	0	59,533	0	59,533
National Disaster Management Organization	64,365	0	64,365	539,558	-475,194
Other Government Obligation-Non Road Arrears	0	0	0	741,161	-741,161
Total	123,898	0	123,898	1,598,472	-1,474,574
Ministry of Lands and Natural Resources					
Forestry Commission	0	0	0	2,148,027	-2,148,027
Ghana School of Survey and Mapping	0	0	0	0	0
Headquarters	0	0	0	0	0
Minerals Commission	2,989,300	0	2,989,300	40,609,580	-37,620,280
O.A.S.L	405,000.60	0	405,001	-	405,001
Other Government Obligation-General Government Ser	0	0	0	2,236,600	-2,236,600
Other Government Obligation-Subscription	0	0	0	8,752,796	-8,752,796
Other Government Obligation-Tax Refund	0	0	0	141,071,911	-141,071,911
Total	3,394,301	0	3,394,301	194,818,914	-191,424,613
Ministry of Local Govt and Rural Development					
Gen. Admin	0	0	0	177,512,439	-177,512,439
Local Government Service	18,805	0	18,805	16,095	2,710
Total	18,805	0	18,805	177,528,534	-177,509,729
Ministry Of National Security					
Bureau of National Communication	4,200,000	0	4,200,000	8,285,000	-4,085,000
Bureau of National Investigation	3,502,800	0	3,502,800	6,549,843	-3,047,043
National Security Council Secretariat	125,122,408	0	125,122,408	103,721,755	21,400,653
Other Government Obligation-Contingency	0	0	0	8,440,000	-8,440,000
Other Government Obligation-General Government Ser	0	0	0	91,500,000	-91,500,000
Other Government Obligation-Non Road Arrears	0	0	0	492,719,956	-492,719,956
Research Department	5,820,800	0	5,820,800	9,500,000	-3,679,200
Total	138,646,008	0	138,646,008	720,716,554	-582,070,546
Ministry of Roads and Highways					
Department of Urban Roads	2,595,509	0	2,595,509	0	2,595,509
Total	2,595,509	0	2,595,509	0	2,595,509

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- OTHER EXPENDITURE

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Department	0	0	0	24,002	-24,002
General Administration HQ	0	0	0	4,563,900	-4,563,900
Total	0	0	0	4,587,902	-4,587,902
Ministry of Tourism, Culture and Creative Arts					
Other Government Obligation-Subscription	0	0	0	1,126,874	-1,126,874
Subvented Agencies	0	0	0	15,700	-15,700
Total	0	0	0	1,142,574	-1,142,574
Ministry of Trade and Industry					
Gen. Admin	0	0	0	21,810	-21,810
Ghana Export Promotion Authority	0	0	0	1,714	-1,714
Ghana Freezone Board	0	0	0	634,263	-634,263
Ghana Standards Board	947,719	0	947,719	1,428,658	-480,939
Total	947,719	0	947,719	2,086,444	-1,138,726
Ministry of Transport					
Driver and Vehicle Licensing Authority	0	0	0	255,706	-255,706
Total	0	0	0	255,706	-255,706
Ministry of Water Resources, Works and Housing					
Department of Rural Housing	0	0	0	81,103	-81,103
Gen. Admin (GA)	11,000	0	11,000	17,315	-6,315
Total	11,000	0	11,000	98,418	-87,418
Ministry of Youth and Sports					
Headquarters	0	0	0	66,551	-66,551
National Sports Authority	0	0	0	6,810	-6,810
Total	0	0	0	73,361	-73,361
National Health Insurance Authority					
ACTUARY	0	0	0	932	-932
CLAIMS	0	0	0	9,600	-9,600
FINANCE	0	0	0	35,578,207	-35,578,207
Human Resource	0	0	0	4,923,700	-4,923,700
Internal Audit	0	0	0	14,088	-14,088
LEGAL	0	0	0	42,438	-42,438
PRIVATE INSURANCE SCHEME'S DIRECTORATE	0	0	0	3,000	-3,000
PROVIDER PAYMENT	0	0	0	800	-800
Total	0	0	0	40,572,766	-40,572,766
National Labour Commission					
Headquarters	95,000	0	95,000	127,531	-32,531
General Administration HQ	20,000	0	20,000	0	20,000
Total	115,000	0	115,000	127,531	-12,531
Office of Government Machinery					
Covid 19 Secretariat	0	0	0	127,295	-127,295
National Identification Authority (NIA)	400,000	0	400,000	0	400,000
Office of the President	529,564	0	529,564	0	529,564
Scholarship Secretariat	200,000,000	0	200,000,000	200,000,000	0
Special Development Initiative	200,000	0	200,000	0	200,000
State Interest and Governance	1,975,649	0	1,975,649	0	1,975,649
Total	203,105,213	0	203,105,213	200,127,295	2,977,918
Office of the Attorney General and Ministry of Justice					
Council for Law Reporting	11,000	0	11,000	0	11,000
Economic and Organised Crime Office	24,800	0	24,800	0	24,800
General Legal Council	214,492	0	214,492	332,350	-117,858
Other Government Obligation-Subscription	0	0	0	31,788	-31,788
Registrar General's Dep't	2,165	0	2,165	0	2,165
Total	252,458	0	252,458	364,138	-111,680
Office of the Special Prosecutor					
Headquarters	20,464,040	0	20,464,040	27,346,360	-6,882,320
Total	20,464,040	0	20,464,040	27,346,360	-6,882,320
Grand Total	2,475,692,863	0	2,475,692,863	3,542,148,683	-1,066,455,820

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- OTHER EXPENDITURE

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Ablekuma Central Municipal Assembly_AbCMA	985,680	250,000	1,235,680	802,964	432,716
Ablekuma North Municipal Assembly	718,616	0	718,616	334,262	384,354
Ablekuma West Municipal Assembly	563,392	0	563,392	91,751	471,641
Abuakwa North Municipal Assembly	295,922	3,000	298,922	131,828	167,093
Abuakwa South Municipal Assembly	251,000	10,000	261,000	208,204	52,796
Abura /Asebu/Kwamankese District Assembly	1,129,893	25,000	1,154,893	662,885	492,009
Accra Metropolitan Assembly	762,873	131,127	894,000	2,110,235	-1,216,235
Achiase District Assembly_AcDA	14,500	0	14,500	17,040	-2,540
Ada East District Assembly	258,462	0	258,462	70,439	188,023
Ada West District Assembly	186,404	135,000	321,404	166,638	154,766
Adaklu District Assembly	653,722	80,000	733,722	69,052	664,670
Adansi Asokwa District Assembly	763,692	57,676	821,368	380,788	440,580
Adansi North District Assembly	1,120,000	0	1,120,000	514,195	605,805
Adansi South District Assembly	495,000	15,000	510,000	81,145	428,855
Adenta Municipal Assembly	801,632	740,000	1,541,632	1,557,266	-15,634
Afadzato South District Assembly	769,232	450,500	1,219,732	204,673	1,015,059
Afigya Kwabre North District Assembly	501,385	511,385	1,012,770	82,745	930,025
Afigya Kwabre South District Assembly	4,136,000	35,000	4,171,000	2,291,861	1,879,139
Agona East District Assembly	100,714	0	100,714	16,430	84,284
Agona West Municipal Assembly	794,000	40,000	834,000	216,415	617,585
Agortime Ziopo District Assembly	215,129	0	215,129	35,200	179,929
Ahafo Ano North Municipal Assembly	791,495	9,115	800,610	271,129	529,481
Ahafo Ano South East Municipal Assembly	310,373	0	310,373	303,149	7,224
Ahafo Ano South West District Assembly	354,498	0	354,498	297,944	56,554
Ahanta West Municipal Assembly	657,000	50,000	707,000	329,818	377,182
Ajumako/Enyan/Esiam District Assembly	1,090,500	0	1,090,500	405,043	685,457
Akatsi North District Assembly	951,205	408,669	1,359,874	1,618,721	-258,847
Akatsi South District Assembly	220,000	0	220,000	159,956	60,044
Akrofuom District Assembly	255,671	0	255,671	195,425	60,246
Akuapem South District Assembly	2,015,992	57,000	2,072,992	262,467	1,810,525
Akuapim North Municipal Assembly	988,040	70,000	1,058,040	1,011,044	46,996
Akyemansa District Assembly	648,749	268,000	916,749	263,321	653,428
Amansie Central District Assembly	630,410	0	630,410	168,695	461,715
Amansie South District Assembly	223,717	97,678	321,395	1,438,915	-1,117,520
Amansie West District Assembly	371,340	5,000	376,340	261,424	114,916
Amenfi Central District Assembly	402,000	3,500	405,500	239,963	165,537
Anloga District Assembly_AnDA	301,841	65,000	366,841	121,141	245,700
Aowin Municipal Assembly	1,030,500	25,000	1,055,500	787,655	267,845
Asante Akim Central Municipal Assembly	580,000	0	580,000	195,060	384,940
Asante Akim North District Assembly	388,000	0	388,000	432,125	-44,125
Asante Akim South Municipal Assembly	310,000	20,000	330,000	235,667	94,333
Asene-Manso-Akroso District Assembly	525,905	0	525,905	310,445	215,460
Ashaiman Municipal Assembly	1,187,424	75,000	1,262,424	245,510	1,016,914
Asikuma-Odoben-Brakwa-Breman District Asse	320,420	10,000	330,420	137,783	192,637
Asokore Mampong Municipal Assembly	663,000	37,000	700,000	719,135	-19,135
Asokwa Municipal Assembly	4,084,696	100,000	4,184,696	2,121,700	2,062,996
Assin Fosu Municipal Assembly	100,000	0	100,000	44,198	55,802
Assin North District Assembly	225,871	52,224	278,095	112,251	165,844
Assin South District Assembly	95,000	0	95,000	0	95,000
Asunafo North Municipal Assembly	535,673	72,402	608,075	577,181	30,894
Asunafo South District Assembly	280,659	10,000	290,659	378,489	-87,830

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- OTHER EXPENDITURE

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Asuogyaman District Assembly	713,197	0	713,197	345,376	367,821
Asutifi North District Assembly	897,842	82,000	979,842	1,003,612	-23,770
Asutifi South District Assembly	344,462	95,000	439,462	178,326	261,136
Atebubu Amantin Municipal Assembly	778,116	117,000	895,116	214,843	680,274
Atiwa East District Assembly	259,000	40,000	299,000	183,009	115,991
Atiwa West District Assembly	480,511	66,000	546,511	5,800	540,711
Atwima Kwanwoma District Assembly	850,485	20,000	870,485	298,803	571,683
Atwima Mponua District Assembly	432,803	147,160	579,963	271,660	308,303
Atwima Nwabiagya Municipal Assembly	545,759	10,000	555,759	659,411	-103,653
Atwima Nwabiagya North District Assembly	204,600	21,800	226,400	290,061	-63,661
Awutu Senya District Assembly	1,301,095	99,196	1,400,291	550,374	849,916
Awutu Senya East Municipal Assembly	827,973	0	827,973	89,728	738,246
Ayawaso Central Municipal Assembly_ACMA	1,408,128	3,790	1,411,918	301,233	1,110,685
Ayawaso East Municipal Assembly	304,926	51,000	355,926	120,503	235,424
Ayawaso North Municipal Assembly	684,000	81,000	765,000	379,647	385,353
Ayawaso West Municipal Assembly	829,742	5,000	834,742	677,224	157,518
Ayensuano District Assembly	448,072	0	448,072	50,832	397,240
Banda District Assembly	98,000	0	98,000	46,610	51,390
Bawku Municipal Assembly	148,000	0	148,000	100,246	47,754
Bawku West District Assembly	597,000	55,000	652,000	222,201	429,799
Bekwai Municipal Assembly	1,015,824	27,000	1,042,824	609,724	433,100
Berekum East Municipal Assembly	65,000	290,000	355,000	95,009	259,991
Berekum West District Assembly	137,180	0	137,180	110,758	26,422
Bia East District Assembly	714,117	0	714,117	258,281	455,836
Bia West District Assembly	718,281	0	718,281	108,808	609,473
Biakoye District Assembly	249,000	0	249,000	66,066	182,934
Bibiani/Anhwiaso/Bekwai Municipal Assembly	1,619,783	0	1,619,783	691,598	928,185
Binduri District Assembly	468,000	210,000	678,000	239,783	438,217
Birim North District Assembly	583,200	182,646	765,846	330,933	434,913
Birim South District Assembly	661,398	2,000	663,398	412,243	251,155
Birim Central Municipal Assembly	929,175	320,330	1,249,504	210,194	1,039,311
Bodi District Assembly	360,000	100,000	460,000	216,741	243,259
Bole District Assembly	170,000	0	170,000	20,800	149,200
Bolgatanga East District Assembly	581,979	70,000	651,979	363,885	288,094
Bolgatanga Municipal Assembly	251,000	60,000	311,000	145,066	165,934
Bongo District Assembly	540,000	446,391	986,391	543,120	443,271
Bosome Freho District Assembly	246,928	77,004	323,932	110,536	213,395
Bosomtwe District Assembly	341,000	140,000	481,000	774,526	-293,526
Builsa North District Assembly	486,086	0	486,086	134,911	351,175
Builsa South District Assembly	377,437	0	377,437	543,126	-165,689
Bunkpurugu Nakpanduri District Assembly	897,573	33,000	930,573	210,258	720,314
Cape Coast Metropolitan Assembly	828,429	196,288	1,024,717	616,602	408,115
Central Gonja District Assembly	989,446	20,000	1,009,446	592,566	416,881
Central Tongu District Assembly	711,268	0	711,268	334,194	377,074
Chereponi District Assembly	561,800	0	561,800	185,076	376,724
Dafiama Bussie Issa District Assembly	0	417,480	417,480	124,619	292,861
Denkyembour District Assembly	96,344	0	96,344	67,072	29,272
Dormaa Central Municipal	971,008	8,500	979,508	536,545	442,963
Dormaa East District Assembly	453,496	181,000	634,496	309,087	325,409
Dormaa West District Assembly	880,440	5,000	885,440	100,731	784,709
East Gonja Municipal Assembly	1,585,692	5,000	1,590,692	272,274	1,318,418

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- OTHER EXPENDITURE

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
East Mamprusi Municipal Assembly	1,065,016	50,665	1,115,681	360,018	755,663
Effia Kwesimintsim Municipal Assembly	2,350,001	200,000	2,550,001	809,452	1,740,549
Effutu Municipal Assembly	101,797	64,797	166,594	50,470	116,124
Ejisu Municipal Assembly	863,968	55,830	919,798	318,211	601,586
Ejura Sekyredumasi Municipal Assembly	1,181,968	0	1,181,968	135,606	1,046,362
Ekumfi District Assembly	783,026	140,000	923,026	251,371	671,655
Ellembelle District Assembly	829,000	0	829,000	1,979,421	-1,150,421
Fanteakwa North District Assembly	647,056	0	647,056	236,169	410,886
Fanteakwa South District Assembly	125,000	33,000	158,000	81,796	76,204
Ga Central Municipal Assembly	1,210,000	0	1,210,000	159,621	1,050,379
Ga East Municipal Assembly	1,422,768	132,000	1,554,768	478,248	1,076,520
Ga North Municipal Assembly	115,000	387,196	502,196	242,653	259,543
Ga South Municipal Assembly	259,044	80,000	339,044	136,552	202,492
Ga West Municipal Assembly	1,559,990	200,864	1,760,854	506,352	1,254,502
Garu District Assembly	384,184	100,000	484,184	75,443	408,741
Gomoa Central District Assembly	165,000	5,000	170,000	132,753	37,247
Gomoa East District Assembly	642,000	170,000	812,000	711,593	100,407
Gomoa West District Assembly	652,710	25,000	677,710	360,534	317,176
Gushiegu Municipal Assembly	855,070	10,000	865,070	95,637	769,433
Ho Municipal Assembly	648,793	100,000	748,793	129,531	619,262
Ho West District Assembly	311,117	99,034	410,151	126,090	284,061
Hohoe Municipal Assembly	756,291	210,100	966,391	195,041	771,350
Jaman North District Assembly	304,000	145,000	449,000	206,165	242,835
Jaman South Municipal Assembly	599,626	190,000	789,626	312,302	477,325
Jasikan District Assembly	367,319	150,000	517,319	231,391	285,929
Jirapa Municipal Assembly	0	0	0	8,626	-8,626
Jomoro Municipal Assembly	635,209	70,000	705,209	199,179	506,030
Juaben Municipal Assembly	597,903	248,026	845,929	276,807	569,122
Juaboso District Assembly	305,066	4,000	309,066	213,737	95,329
Kajebi District Assembly	467,500	112,000	579,500	277,749	301,751
Karaga District Assembly	231,800	4,000	235,800	157,000	78,800
Kassena Nankana East Municipal Assembly	712,465	65,100	777,565	121,586	655,979
Kassena Nankana West District Assembly	447,835	5,000	452,835	283,339	169,496
Keta Municipal Assembly	176,546	555,830	732,376	180,054	552,322
Ketu North Municipal Assembly	551,927	30,000	581,927	1,029,618	-447,691
Ketu South Municipal Assembly	825,625	10,000	835,625	192,833	642,792
Kintampo North Municipal Assembly	920,161	80,000	1,000,161	683,911	316,250
Kintampo South District Assembly	110,000	16,000	126,000	132,796	-6,796
Komenda-Edina-Eguafo-Abirim Municipal Assen	4,000	0	4,000	176,565	-172,565
Korle Klotey Municipal Assembly_KoKMA	784,310	602,770	1,387,080	1,171,694	215,386
Kpandai District Assembly	762,762	721,000	1,483,762	86,336	1,397,425
Kpando Municipal Assembly	812,800	0	812,800	330,616	482,184
Kpone Katamanso Municipal Assembly	1,722,088	340,000	2,062,088	878,904	1,183,184
Krachi East Municipal Assembly	587,367	25,000	612,367	194,977	417,390
Krachi Nchumuru District Assembly	639,000	252,000	891,000	360,536	530,464
Krachi West District Assembly	1,864,208	50,000	1,914,208	116,289	1,797,919
Krowor Municipal Assembly	946,417	466,000	1,412,417	678,773	733,644
Kumasi Metropolitan Assembly	2,521,880	238,000	2,759,880	1,083,473	1,676,406
Kumbungu District Assembly	435,566	60,000	495,566	108,979	386,588
Kwabre East Municipal Assembly	792,341	28,000	820,341	31,879	788,462
Kwadaso Municipal Assembly	714,350	30,000	744,350	469,304	275,046

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- OTHER EXPENDITURE

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Kwaebibirem Municipal Assembly	632,200	113,000	745,200	130,936	614,264
Kwahu Afram Plains North District Assembly	212,000	74,000	286,000	212,339	73,661
Kwahu Afram Plains South District Assembly	181,874	0	181,874	114,623	67,251
Kwahu East District Assembly	537,549	11,300	548,849	158,591	390,258
Kwahu South District Assembly	697,000	20,000	717,000	178,530	538,470
Kwahu West Municipal Assembly	301,060	35,000	336,060	325,962	10,098
La Dade-Kotopon Municipal Assembly	1,485,593	41,794	1,527,387	262,597	1,264,791
Lambusie Karni District Assembly	792,330	5,000	797,330	252,205	545,125
La-Nkwantanang Municipal Assembly	1,744,985	330,000	2,074,985	1,266,104	808,881
Lawra Municipal Assembly	2,389,158	0	2,389,158	583,167	1,805,992
Ledzokuku Municipal Assembly	524,849	170,000	694,849	178,849	516,000
Lower Manya Krobo Municipal Assembly	1,129,958	140,000	1,269,958	345,559	924,399
Mampong Municipal Assembly	705,640	100,000	805,640	1,028,360	-222,720
Mamprugu Moagduri District Assembly	0	0	0	174,925	-174,925
Mfantsiman Municipal Assembly	848,473	35,530	884,003	524,455	359,548
Mion District Assembly	1,650,000	0	1,650,000	284,161	1,365,839
Mpohor District Assembly	476,885	60,000	536,885	360,895	175,990
Nabdam District Assembly	925,000	200,000	1,125,000	108,736	1,016,264
Nadowli Kaleo District Assembly	802,283	0	802,283	6,350	795,933
Nandom District Assembly	45,000	45,000	90,000	595,748	-505,748
Nantom District Assembly	1,052,410	0	1,052,410	285,377	767,033
Nanumba North Municipal Assembly	741,814	81,720	823,534	347,284	476,250
Nanumba South District Assembly	755,044	0	755,044	180,479	574,565
New Juaben North Municipal Assembly	1,030,619	75,000	1,105,619	313,600	792,019
New Juaben South Municipal Assembly	1,289,485	100,000	1,389,485	568,851	820,634
Ningo-Prampram District Assembly	587,423	41,655	629,078	395,552	233,526
Nkoranza North District Assembly	166,077	0	166,077	26,753	139,324
Nkoranza South Municipal Assembly	151,167	23,000	174,167	106,803	67,364
Nkwanta North District Assembly	627,000	0	627,000	191,596	435,404
Nkwanta South Municipal Assembly	505,500	105,000	610,500	112,435	498,065
North Dayi District Assembly	252,455	222,400	474,855	755,907	-281,052
North East Gonja District Assembly_NEGDA	811,291	201,000	1,012,291	282,524	729,768
North Gonja District Assembly	85,500	0	85,500	0	85,500
North Tongu District Assembly	652,642	170,000	822,642	118,814	703,828
Nsawam Adoagyiri Municipal Assembly	322,000	65,000	387,000	350,750	36,250
Nzema East Municipal Assembly	55,000	0	55,000	95,614	-40,614
Obuasi East District Assembly	582,000	90,000	672,000	678,225	-6,225
Obuasi Municipal Assembly	287,866	34,000	321,866	905,257	-583,391
Offinso Municipal Assembly	195,000	0	195,000	164,226	30,774
Offinso North District Assembly	578,472	266,317	844,790	170,225	674,565
Oforikrom Municipal Assembly	594,534	117,000	711,534	887,011	-175,477
Okaikwei North Municipal Assembly	955,000	395,000	1,350,000	295,556	1,054,444
Okere District Assembly	225,594	103,000	328,594	161,606	166,989
Old Tafo Municipal Assembly	2,522,853	100,000	2,622,853	1,075,810	1,547,043
Prestea-Huni Valley Municipal Assembly	504,262	350,000	854,262	1,014,995	-160,733
Pru East District Assembly	715,996	0	715,996	243,525	472,472
Pru West District Assembly	248,567	0	248,567	190,816	57,751
Pusiga District Assembly	255,924	202,000	457,924	128,804	329,120
Saboba District Assembly	615,677	40,000	655,677	257,881	397,796
Sagnerigu Municipal Assembly	903,000	66,869	969,869	208,710	761,159
Savelugu Municipal Assembly	229,807	28,000	257,807	89,583	168,224

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- OTHER EXPENDITURE

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Sawla/Tuna/Kalba District Assembly	58,000	0	58,000	324,397	-266,397
Sefwi Akontombra District Assembly	768,272	15,000	783,272	19,775	763,497
Sefwi Wiawso Municipal Assembly	237,000	0	237,000	643,382	-406,382
Sekondi Takoradi Metropolitan Assembly	1,013,667	297,000	1,310,667	898,552	412,115
Sekyere Afram Plains District Assembly	1,041,169	302,920	1,344,089	439,393	904,696
Sekyere Central District Assembly	40,000	30,000	70,000	218,500	-148,500
Sekyere East District Assembly	363,746	40,000	403,746	297,272	106,473
Sekyere Kumawu District Assembly	516,402	62,000	578,402	75,436	502,966
Sekyere South District Assembly	553,217	0	553,217	360,892	192,325
Sene East District Assembly	337,199	70,000	407,199	121,615	285,584
Sene West District Assembly	370,000	0	370,000	211,262	158,738
Shai-Osudoku District Assembly	679,072	112,097	791,169	200,741	590,428
Shama District Assembly	609,229	0	609,229	395,638	213,591
Sissala East Municipal Assembly	898,200	1,166,399	2,064,599	296,468	1,768,131
Sissala West District Assembly	847,220	257,425	1,104,646	410,995	693,651
South Dayi District Assembly	277,411	0	277,411	216,736	60,675
South Tongu District Assembly	267,080	54,921	322,001	282,988	39,013
Suaman District Assembly	550,000	60,000	610,000	86,609	523,391
Suame Municipal Assembly	728,000	984,547	1,712,547	2,503,981	-791,434
Suhum Municipal Assembly	598,790	0	598,790	253,368	345,421
Sunyani Municipal Assembly	1,352,931	108,143	1,461,074	682,263	778,811
Sunyani West District Assembly	915,204	0	915,204	413,533	501,671
Tain District Assembly	255,917	200,001	455,918	69,912	386,006
Talensi District Assembly	181,000	15,000	196,000	0	196,000
Tamale Metropolitan Assembly	2,984,656	118,000	3,102,656	603,280	2,499,377
Tano North Municipal Assembly	280,368	5,000	285,368	80,986	204,382
Tano South Municipal Assembly	418,231	142,270	560,501	245,902	314,599
Tarkwa Nsuaem Municipal Assembly	811,000	390,764	1,201,764	513,444	688,320
Tatale Sanguli District Assembly	662,925	0	662,925	41,760	621,165
Techiman Municipal Assembly	277,003	0	277,003	128,112	148,891
Techiman North District Assembly	326,217	40,000	366,217	119,062	247,156
Tema Metropolitan Assembly	1,830,000	50,000	1,880,000	573,327	1,306,673
Tema West Municipal Assembly	699,850	98,000	797,850	159,536	638,314
Tempene District Assembly	549,037	0	549,037	287,938	261,099
Tolon District Assembly	874,222	0	874,222	171,632	702,590
Twifo Hemang Lower Denkyira District Assemb	483,667	58,362	542,029	148,250	393,779
Twifu Ati Morkwa District Assembly	530,908	45,000	575,908	71,571	504,337
Upper Denkyira East Municipal Assembly	231,101	0	231,101	77,412	153,689
Upper Denkyira West District Assembly	606,946	0	606,946	246,664	360,282
Upper Manya Krobo District Assembly	1,002,585	22,000	1,024,585	347,586	676,999
Upper West Akim District Assembly	521,606	10,000	531,606	179,393	352,213
Wa East District Assembly	1,219,000	8,000	1,227,000	189,428	1,037,572
Wa Municipal Assembly	750,178	0	750,178	730,497	19,681
Wa West District Assembly	1,426,759	1,124,000	2,550,759	130,411	2,420,348
Wassa Amenfi East Municipal Assembly	331,174	100,000	431,174	72,220	358,954
Wassa Amenfi West Municipal Assembly	482,946	0	482,946	519,401	-36,455
Wassa East District Assembly	552,742	0	552,742	313,435	239,307
Weija-Gbawe Municipal Assembly	1,071,255	24,800	1,096,055	325,401	770,654
Wenchi Municipal Assembly	851,776	115,150	966,926	445,807	521,119
West Akim Municipal Assembly	634,915	8,000	642,915	37,120	605,795
West Gonja District Assembly	1,647,030	50,728	1,697,758	1,496,383	201,376

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021
BY COST CENTRES- OTHER EXPENDITURE**

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE TOTAL
MMDA	GH¢	GH¢	GH¢	GH¢	GH¢
West Mamprusi Municipal Assembly	691,495	81,000	772,495	314,361	458,135
Yendi Municipal Assembly	1,066,534	0	1,066,534	233,683	832,851
Yilo Krobo Municipal Assembly	20,000	0	20,000	43,306	-23,306
Yunyoo Nasuan District Assembly	170,084	17,600	187,684	65,005	122,679
Zabzugu District Assembly	454,531	184,000	638,531	447,499	191,032
MMDA Total	175,971,978	24,891,787	200,863,765	93,265,154	107,598,610

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 202 BY COST CENTRES- SOCIAL BENEFITS

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Audit Service					
Direct Audit	31,500	0	31,500	31,500	0
Central Gov't Audit Dept.	138,125	0	138,125	138,125	0
Finance and Administration	456,000	0	456,000	456,000	0
Performance & Special Audit	42,976	0	42,976	42,976	0
Regional, District Audits & EIDA	892,634	0	892,634	228,028	664,606
Review Audit	3,500	0	3,500	3,500	0
Total	1,564,735	0	1,564,735	900,129	664,606
Central GoG					
National Health Fund	1,903,907,554	0	1,903,907,554	0	1,903,907,554
Total	1,903,907,554	0	1,903,907,554	0	1,903,907,554
Commission on Human Rights and Admin. Justice					
Anti Corruption Departmen	320,238	0	320,238	70,074	250,164
Total	320,238	0	320,238	70,074	250,164
Energy Fund					
Statutory Fund	0	0	0	83,930	-83,930
Total	0	0	0	83,930	-83,930
GETFund					
Statutory Fund	0	0	0	587,501	-587,501
Total	0	0	0	587,501	-587,501
Ghana Revenue Authority					
Support Services Division	0	0	0	48,876,676	-48,876,676
Total	0	0	0	48,876,676	-48,876,676
Judicial Service					
Judiciary	3,088,000	0	3,088,000	2,834,000	254,000
Total	3,088,000	0	3,088,000	2,834,000	254,000
Min of Employment & Labour Relation					
Management Development & Productivity	0	0	0	85,187	-85,187
National Pension & Regulatory Authority	0	0	0	800,394	-800,394
National Vocational Training Institute (NV)	1,167,250	0	1,167,250	1,328,627	-161,378
Total	1,167,250	0	1,167,250	2,214,208	-1,046,959
Ministry of Defence					
Gen. Admin	8,112	0	8,112	578,324	-570,212
Ghana Armed Forces	573,699	0	573,699	0	573,699
Total	581,811	0	581,811	578,324	3,487
Ministry of Education					
Council for Technical & Vocational Educati	40,000	0	40,000	24,164	15,836
Ghana Book Development Council	75,150	0	75,150	25,676	49,474
Ghana Library Board	12,000	0	12,000	42,076	-30,076
Ghana National Commission for UNESCO	4,250	0	4,250	8,000	-3,750
Human Resource and Development	95,000	0	95,000	0	95,000
National Council for Curriculum and Asses	0	0	0	52,909	-52,909
National Inspectorate Board	0	0	0	1,100	-1,100
Non Formal Education	12,000	0	12,000	2,000	10,000
Tertiary	5,904,615	0	5,904,615	18,329,215	-12,424,600
Total	6,143,015	0	6,143,015	18,485,140	-12,342,125
Ministry of Energy					
Energy Commision	100,000	0	100,000	0	100,000
Total	100,000	0	100,000	0	100,000
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Resear	0	0	0	32,393	-32,393
Environmental Protection Agency	2,750,000	0	2,750,000	5,340,408	-2,590,408
Ghana Atomic Energy Commission (G.A.E.C)	532,164	0	532,164	37,336	494,828

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 202 BY COST CENTRES- SOCIAL BENEFITS

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
National Biosafety Authority (NBA)	4,500	0	4,500	16,000	-11,500
Nuclear Regulatory Authority	220,000	0	220,000	24,029	195,972
Total	3,506,664	0	3,506,664	5,450,165	-1,943,502
Ministry of Finance					
Finance Headquarters	300,000	0	300,000	137,946	162,054
Public Procurement Authority	69,600	0	69,600	308,190	-238,590
Securities and Exchange Commission	751,180	0	751,180	258,762	492,418
Statistical Service	30,000	0	30,000	0	30,000
Total	1,150,780	0	1,150,780	704,899	445,882
Ministry of Gender, Children and Social Protection					
Department of Women	0	0	0	15,620,855	-15,620,855
Total	0	0	0	15,620,855	-15,620,855
Ministry of Health					
Allied Health Professions Council	0	0	0	4,669	-4,669
Centre for Scientific Research into Plant M	319,152	0	319,152	0	319,152
Christian Health Association of Ghana	1,918,480	0	1,918,480	0	1,918,480
District Health Administration	0	0	0	249,259	-249,259
District Hospital	0	0	0	2,042,644	-2,042,644
Food and Drugs Authority	977,086	0	977,086	299,956	677,130
Ghana College of Physicians and Surgeons	269,360	0	269,360	0	269,360
Ghana Health Service	0	0	0	2,680,273	-2,680,273
Ghana Institute of Clinical Genetics	0	0	0	2,100	-2,100
Health Facility Regulatory Agency	29,949	0	29,949	9,000	20,949
Health Headquarters	62,180	0	62,180	0	62,180
Psychiatry Hospitals (Tertiary Health Serv	0	0	0	71,744	-71,744
Sub District CHIPS	0	0	0	2,851	-2,851
Sub District Health Centres	0	0	0	114,700	-114,700
Sub District Polyclinics	0	0	0	103,370	-103,370
Teaching Hospitals	5,849,489	0	5,849,489	5,360,750	488,739
Training Institutions	0	0	0	656,529	-656,529
Total	9,425,696	0	9,425,696	11,597,844	-2,172,147
Ministry of Information and Media Relations					
Ghana Broadcasting Corporation (GBC)	1,322,000	0	1,322,000	0	1,322,000
Total	1,322,000	0	1,322,000	0	1,322,000
Ministry of Interior					
Ghana Immigration Service	687,750	0	687,750	378,580	309,170
Ghana Prisons Service	1,030,000	0	1,030,000	441,950	588,050
Interior Headquarters	400,000	0	400,000	0	400,000
National Commission on Small Arms	120,000	0	120,000	0	120,000
National Disaster Management Organizati	13,146	0	13,146	79,585	-66,440
Total	2,250,896	0	2,250,896	900,115	1,350,780
Ministry of Lands and Natural Resources					
Forestry Commission	12,209,310	0	12,209,310	6,938,119	5,271,191
Headquarters	200,000	0	200,000	0	200,000
Lands Commission	4,565,000	0	4,565,000	177,055	4,387,945
Minerals Commission	1,850,000	0	1,850,000	1,273,588	576,412
O.A.S.L	950,000	0	950,000	0	950,000
Total	19,774,310	0	19,774,310	8,388,762	11,385,548
Ministry of Local Govt and Rural Development					
Community Development	20,514	0	20,514	0	20,514
Total	20,514	0	20,514	0	20,514

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 202 BY COST CENTRES- SOCIAL BENEFITS

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Ministry Of National Security					
National Security Council Secretariat	200,000	0	200,000	0	200,000
Total	200,000	0	200,000	0	200,000
Ministry Of Parliamentary Affairs					
General Administration HQ	35,000	0	35,000	0	35,000
Total	35,000	0	35,000	0	35,000
Ministry Of Railways Development					
Ghana Railway Development Authority	0	0	0	54,000	-54,000
Total	0	0	0	54,000	-54,000
Ministry of Regional Re-organization					
General Administration HQ	0	0	0	3,466	-3,466
Total	0	0	0	3,466	-3,466
Ministry of Roads and Highways					
Department of Urban Roads	4,441	0	4,441	0	4,441
Ghana Highway Authority	95,000	0	95,000	265,199	-170,199
Total	99,441	0	99,441	265,199	-165,758
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Departm	0	0	0	841,107	-841,107
Water Resources Commission	11,500	0	11,500	95,833	-84,333
Total	11,500	0	11,500	936,939	-925,439
Ministry of Tourism, Culture and Creative Arts					
Ghana Tourist Board	0	0	0	256,449	-256,449
Subvented Agencies	0	0	0	9,211	-9,211
Total	0	0	0	265,660	-265,660
Ministry of Trade and Industry					
CEDECOM	0	0	0	988	-988
Gen. Admin	0	0	0	55,502	-55,502
Ghana Export Promotion Authority	0	0	0	136,064	-136,064
Ghana Freezone Board	0	0	0	176,093	-176,093
Ghana Standards Board	743,085	0	743,085	1,266,696	-523,612
NBSSI	50,000	0	50,000	186,299	-136,299
Total	793,085	0	793,085	1,821,642	-1,028,557
Ministry of Transport					
Headquarters	0	0	0	90,000	-90,000
Driver and Vehicle Licensing Authority	0	0	0	924,869	-924,869
Total	0	0	0	1,014,869	-1,014,869
Ministry of Water Resources, Works and Housing					
Department of Rural Housing	13,900	0	13,900	32,393	-18,493
Gen. Admin (GA)	35,000	0	35,000	0	35,000
Public Works Department	30,000	0	30,000	0	30,000
Total	78,900	0	78,900	32,393	46,507
National Commission for Civic Education					
Gen. Admin HQ	116,098	0	116,098	10,901	105,197
Total	116,098	0	116,098	10,901	105,197
National Development Planning Commission					
Headquarters	50,000	0	50,000	0	50,000
Total	50,000	0	50,000	0	50,000
National Health Insurance Authority					
Human Resource	0	0	0	717,417	-717,417
Total	0	0	0	717,417	-717,417

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 202 BY COST CENTRES- SOCIAL BENEFITS

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
National Media Commission					
Gen. Admin	20,000	0	20,000	142,500	-122,500
Human Resource Management	0	0	0	27,000	-27,000
Total	20,000	0	20,000	169,500	-149,500
National Labour Commission					
Headquarters	120,000	0	120,000	109,639	10,361
General Administration HQ	1,000	0	1,000	0	1,000
Total	121,000	0	121,000	109,639	11,361
Office of Government Machinery					
Commissions and Councils	42,362	0	42,362	0	42,362
Covid 19 Secretariat	0	0	0	2,673,536	-2,673,536
National Identification Authority (NIA)	1,580,000	0	1,580,000	0	1,580,000
Office of the Administrator	20,000	0	20,000	0	20,000
Special Development Initiative	635,000	0	635,000	411,800	223,200
State Interest and Governance	1,588,193	0	1,588,193	15,140	1,573,053
Total	3,865,555	0	3,865,555	3,100,476	765,079
Office of the Attorney General and Ministry of Justice					
Council for Law Reporting	11,000	0	11,000	0	11,000
Economic and Organised Crime Office	35,520	0	35,520	15,000	20,520
General Legal Council	357,935	0	357,935	458,521	-100,586
Total	404,455	0	404,455	473,521	-69,066
Office of the Head of Civil Service					
Civil Service Training Centre	0	0	0	77,806	-77,806
Finance and Administration	0	0	0	500	-500
Institute of Technical Supervision	0	0	0	27,236	-27,236
Training Directorate	65,000	0	65,000	0	65,000
Total	65,000	0	65,000	105,541	-40,541
Parliament of Ghana					
Bills and Procedural Services	440,898	0	440,898	0	440,898
Corporate Services	40,709	0	40,709	0	40,709
Finance and Administration	117,323	0	117,323	0	117,323
General Operations	3,169,986	0	3,169,986	0	3,169,986
Library, Research and Information Service	95,927	0	95,927	0	95,927
Parliamentary Committees	735,115	0	735,115	0	735,115
Total	4,599,958	0	4,599,958	0	4,599,958
Road Fund					
Statutory Fund	0	0	0	42,931	-42,931
Total	0	0	0	42,931	-42,931
Grand Total	1,964,783,454	0	1,964,783,454	126,416,716	1,838,366,738

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- SOCIAL BENEFIT

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Ablekuma Central Municipal Assembly_AbCMA	0	0	0	10,446	-10,446
Ablekuma North Municipal Assembly	55,000	0	55,000	39,407	15,594
Ablekuma West Municipal Assembly	20,000	185,000	205,000	57,546	147,454
Abuakwa North Municipal Assembly	152,543	0	152,543	16,770	135,773
Abuakwa South Municipal Assembly	183,389	0	183,389	16,153	167,236
Accra Metropolitan Assembly	66,000	42,000	108,000	238,883	-130,883
Ada East District Assembly	0	0	0	2,443	-2,443
Ada West District Assembly	387,331	0	387,331	23,274	364,057
Adansi Asokwa District Assembly	71,000	0	71,000	10,202	60,798
Adansi North District Assembly	125,000	0	125,000	13,300	111,700
Adenta Municipal Assembly	60,500	0	60,500	17,347	43,153
Afadzato South District Assembly	59,400	49,000	108,400	0	108,400
Afigya Kwabre North District Assembly	80,000	100,000	180,000	0	180,000
Agona East District Assembly	0	0	0	60,275	-60,275
Agortime Ziope District Assembly	5,000	0	5,000	0	5,000
Ahafo Ano North Municipal Assembly	0	18,000	18,000	1,621	16,379
Ahafo Ano South East Municipal Assembly	161,007	0	161,007	269,019	-108,012
Ahafo Ano South West District Assembly	20,000	0	20,000	16,218	3,782
Ahanta West Municipal Assembly	10,000	0	10,000	0	10,000
Ajumako/Enyan/Esiam District Assembly	1,500	0	1,500	3,864	-2,364
Akatsi North District Assembly	18,000	0	18,000	4,866	13,134
Akuapim North Municipal Assembly	40,000	0	40,000	2,300	37,700
Amansie Central District Assembly	69,000	0	69,000	0	69,000
Amansie South District Assembly	46,000	0	46,000	0	46,000
Amansie West District Assembly	39,600	0	39,600	5,277	34,323
Amenfi Central District Assembly	1,000	9,000	10,000	13,048	-3,048
Anloga District Assembly_AnDA	0	30,000	30,000	13,500	16,501
Aowin Municipal Assembly	84,970	0	84,970	20,590	64,380
Asante Akim Central Municipal Assembly	20,000	0	20,000	0	20,000
Asante Akim North District Assembly	36,000	49,000	85,000	0	85,000
Asante Akim South Municipal Assembly	30,000	50,000	80,000	62,581	17,419
Asene-Manso-Akroso District Assembly	10,000	0	10,000	5,115	4,885
Ashaiman Municipal Assembly	35,000	0	35,000	28,846	6,154
Asikuma-Odoben-Brakwa-Breman District Asser	7,000	0	7,000	12,000	-5,000
Asokore Mampong Municipal Assembly	49,000	0	49,000	1,000	48,000
Asokwa Municipal Assembly	20,000	0	20,000	36,680	-16,680
Assin North District Assembly	33,000	0	33,000	1,750	31,250
Assin South District Assembly	5,000	0	5,000	0	5,000
Asunafo North Municipal Assembly	500	35,000	35,500	0	35,500
Asuogyaman District Assembly	5,000	0	5,000	0	5,000
Atebubu Amantin Municipal Assembly	17,500	0	17,500	470	17,030
Atiwa East District Assembly	60,000	0	60,000	50,765	9,235
Atwima Kwanwoma District Assembly	15,000	30,000	45,000	49,425	-4,425
Atwima Mponua District Assembly	135,000	0	135,000	0	135,000
Atwima Nwabiagya Municipal Assembly	23,000	0	23,000	0	23,000
Atwima Nwabiagya North District Assembly	21,800	0	21,800	7,140	14,660
Awutu Senya District Assembly	33,000	0	33,000	15,512	17,489
Ayawaso Central Municipal Assembly_ACMA	5,000	0	5,000	0	5,000
Ayawaso East Municipal Assembly	85,660	0	85,660	7,024	78,636

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- SOCIAL BENEFIT

	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
MMDA	GHC	GHC	GHC	GHC	GHC
Ayawaso North Municipal Assembly	15,000	0	15,000	4,650	10,350
Ayawaso West Municipal Assembly	150,000	0	150,000	18,789	131,211
Ayensuano District Assembly	12,000	0	12,000	0	12,000
Banda District Assembly	20,000	0	20,000	0	20,000
Bawku West District Assembly	70,000	10,000	80,000	2,000	78,000
Bekwai Municipal Assembly	10,000	10,000	20,000	12,914	7,086
Berekum East Municipal Assembly	296,473	0	296,473	0	296,473
Bia West District Assembly	32,000	0	32,000	6,000	26,000
Biakoye District Assembly	29,000	0	29,000	0	29,000
Bibiani/Anhwiaso/Bekwai Municipal Assembly	40,000	0	40,000	0	40,000
Birim North District Assembly	30,800	9,001	39,801	164,217	-124,416
Birim South District Assembly	5,000	0	5,000	0	5,000
Birim Central Municipal Assembly	180,000	0	180,000	189,778	-9,778
Bolgatanga East District Assembly	21,500	0	21,500	18,857	2,643
Bolgatanga Municipal Assembly	55,000	0	55,000	3,650	51,350
Bongo District Assembly	100,000	25,000	125,000	75,564	49,436
Bosome Freho District Assembly	40,000	5,000	45,000	1,122	43,878
Bosomtwe District Assembly	15,000	50,000	65,000	1,000	64,000
Bunkpurugu Nakpanduri District Assembly	11,200	5,000	16,200	960	15,240
Cape Coast Metropolitan Assembly	152,088	90,200	242,288	73,571	168,717
Central Gonja District Assembly	209,407	0	209,407	64,582	144,825
Chereponi District Assembly	59,000	0	59,000	0	59,000
Dafiama Bussie Issa District Assembly	82,894	0	82,894	51,389	31,505
East Gonja Municipal Assembly	90,000	0	90,000	0	90,000
East Mamprusi Municipal Assembly	10,000	0	10,000	4,000	6,000
Effia Kwesimintsim Municipal Assembly	10,000	0	10,000	1,552	8,448
Effutu Municipal Assembly	0	8,000	8,000	0	8,000
Ejisu Municipal Assembly	11,000	5,000	16,000	11,780	4,220
Ejura Sekyredumasi Municipal Assembly	10,000	95,000	105,000	0	105,000
Ekumfi District Assembly	599,323	0	599,323	5,000	594,323
Ellebele District Assembly	35,000	0	35,000	0	35,000
Fanteakwa North District Assembly	388,717	2,483	391,200	60,053	331,147
Ga Central Municipal Assembly	71,000	110,000	181,000	320,250	-139,250
Ga East Municipal Assembly	38,000	0	38,000	8,800	29,200
Ga North Municipal Assembly	0	0	0	87,910	-87,910
Ga West Municipal Assembly	15,000	0	15,000	0	15,000
Gomoa Central District Assembly	8,000	0	8,000	5,722	2,278
Gomoa East District Assembly	245,000	10,000	255,000	122,879	132,121
Gushiegu Municipal Assembly	60,000	3,000	63,000	55,492	7,508
Ho Municipal Assembly	7,000	0	7,000	0	7,000
Hohoe Municipal Assembly	5,700	5,000	10,700	200	10,500
Jaman North District Assembly	21,200	0	21,200	65,560	-44,360
Jaman South Municipal Assembly	0	0	0	41,228	-41,228
Jirapa Municipal Assembly	0	0	0	8,960	-8,960
Jomoro Municipal Assembly	193,995	0	193,995	158,428	35,567
Juaben Municipal Assembly	78,000	0	78,000	20,290	57,710
Juaboso District Assembly	500	0	500	0	500
Karaga District Assembly	83,000	0	83,000	0	83,000
Kassena Nankana West District Assembly	0	0	0	11,400	-11,400

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- SOCIAL BENEFIT

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Ketu North Municipal Assembly	30,000	0	30,000	20,000	10,000
Ketu South Municipal Assembly	9,000	0	9,000	530	8,470
Kintampo North Municipal Assembly	23,150	15,000	38,150	3,500	34,650
Kintampo South District Assembly	0	0	0	12,568	-12,568
Korle Klotey Municipal Assembly_KoKMA	491,624	110,000	601,624	772,525	-170,900
Kpandai District Assembly	0	127,000	127,000	1,200	125,800
Kpando Municipal Assembly	139,329	0	139,329	11,000	128,329
Kpone Katamanso Municipal Assembly	30,000	110,000	140,000	161,911	-21,911
Krachi Nchumuru District Assembly	110,114	30,000	140,114	0	140,114
Krowor Municipal Assembly	92,000	90,000	182,000	28,935	153,065
Kwabre East Municipal Assembly	5,000	0	5,000	5,000	0
Kwaebibirem Municipal Assembly	20,000	12,000	32,000	0	32,000
Kwahu Afram Plains North District Assembly	19,750	0	19,750	3,006	16,744
Kwahu East District Assembly	645,601	5,000	650,601	11,123	639,478
Kwahu South District Assembly	0	10,000	10,000	11,205	-1,205
La Dade-Kotopon Municipal Assembly	170,000	0	170,000	168,167	1,833
Lambusie Karni District Assembly	0	0	0	56,803	-56,803
La-Nkwantanang Municipal Assembly	135,000	100,000	235,000	312,367	-77,367
Lawra Municipal Assembly	62,535	0	62,535	104,872	-42,337
Ledzokuku Municipal Assembly	210,000	0	210,000	144,399	65,601
Lower Manya Krobo Municipal Assembly	135,000	0	135,000	11,300	123,700
Mampong Municipal Assembly	10,000	0	10,000	14,040	-4,040
Mion District Assembly	45,000	0	45,000	0	45,000
Mpohor District Assembly	8,500	0	8,500	0	8,500
Nabdram District Assembly	25,000	0	25,000	0	25,000
Nadowli Kaleo District Assembly	0	100,000	100,000	1,300	98,700
Nantom District Assembly	111,600	0	111,600	0	111,600
Nanumba North Municipal Assembly	119,055	0	119,055	17,900	101,155
Nanumba South District Assembly	46,650	0	46,650	57,459	-10,809
New Juaben North Municipal Assembly	85,000	0	85,000	0	85,000
New Juaben South Municipal Assembly	131,158	0	131,158	0	131,158
Ningo-Prampram District Assembly	196,000	0	196,000	0	196,000
Nkoranza South Municipal Assembly	0	0	0	31,258	-31,258
Nkwanta South Municipal Assembly	65,000	30,000	95,000	65,104	29,896
North Dayi District Assembly	20,000	0	20,000	5,500	14,500
North Tongu District Assembly	80,000	0	80,000	1,000	79,000
Nsawam Adoagyiri Municipal Assembly	26,500	0	26,500	6,240	20,260
Nzema East Municipal Assembly	0	0	0	2,539	-2,539
Obuasi East District Assembly	80,000	0	80,000	28,212	51,788
Obuasi Municipal Assembly	15,000	0	15,000	16,500	-1,500
Offinso North District Assembly	2,000	0	2,000	0	2,000
Oforikrom Municipal Assembly	20,000	20,000	40,000	70,295	-30,295
Okaikwei North Municipal Assembly	120,000	0	120,000	79,052	40,948
Old Tafo Municipal Assembly	17,042	0	17,042	5,151	11,892
Prestea-Huni Valley Municipal Assembly	31,065	0	31,065	11,526	19,540
Pru East District Assembly	22,000	0	22,000	1,350	20,650
Saboba District Assembly	24,750	0	24,750	0	24,750
Sagnerigu Municipal Assembly	0	20,000	20,000	0	20,000
Sawla/Tuna/Kalba District Assembly	0	0	0	2,000	-2,000

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- SOCIAL BENEFIT

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Sefwi Wiawso Municipal Assembly	118,839	0	118,839	21,772	97,067
Sekondi Takoradi Metropolitan Assembly	219,298	40,000	259,298	167,211	92,088
Sekyere Central District Assembly	0	0	0	4,900	-4,900
Sekyere East District Assembly	0	0	0	8,921	-8,921
Sekyere Kumawu District Assembly	25,000	0	25,000	1,800	23,200
Sekyere South District Assembly	23,000	27,714	50,714	125,232	-74,518
Sene West District Assembly	25,000	0	25,000	0	25,000
Shai-Osudoku District Assembly	13,713	0	13,713	478	13,235
Shama District Assembly	30,000	0	30,000	52,924	-22,924
Sissala East Municipal Assembly	100,800	70,800	171,600	2,500	169,100
Sissala West District Assembly	0	100,000	100,000	0	100,000
South Dayi District Assembly	60,000	9,600	69,600	14,500	55,100
South Tongu District Assembly	30,500	6,000	36,500	10,000	26,500
Suaman District Assembly	55,294	5,000	60,294	55,363	4,931
Suame Municipal Assembly	154,000	230,000	384,000	1,132,571	-748,571
Suhum Municipal Assembly	37,945	0	37,945	6,383	31,561
Sunyani Municipal Assembly	50,000	0	50,000	17,280	32,720
Sunyani West District Assembly	20,000	0	20,000	0	20,000
Talensi District Assembly	55,516	0	55,516	0	55,516
Tamale Metropolitan Assembly	178,607	89,000	267,607	4,663	262,944
Tano North Municipal Assembly	62,000	1,000	63,000	0	63,000
Tano South Municipal Assembly	26,715	0	26,715	3,000	23,715
Tarkwa Nsuaem Municipal Assembly	40,000	0	40,000	18,000	22,000
Techiman Municipal Assembly	12,529	0	12,529	0	12,529
Tema Metropolitan Assembly	115,000	52,000	167,000	140,490	26,510
Tempene District Assembly	107,500	0	107,500	0	107,500
Tolon District Assembly	20,000	10,000	30,000	23,331	6,669
Twifo Hemang Lower Denkyira District Assembly	168,249	0	168,249	71,655	96,594
Twifu Ati Morkwa District Assembly	100,000	0	100,000	40,194	59,806
Upper Denkyira West District Assembly	11,500	0	11,500	4,800	6,700
Wa East District Assembly	395,460	145,000	540,460	203,803	336,657
Wa Municipal Assembly	300,000	0	300,000	75,522	224,478
Wa West District Assembly	0	0	0	20,388	-20,388
Wassa Amenfi West Municipal Assembly	23,290	0	23,290	10,530	12,760
Weija-Gbawe Municipal Assembly	16,000	17,360	33,360	24,300	9,060
Wenchi Municipal Assembly	35,000	0	35,000	4,666	30,334
West Akim Municipal Assembly	3,000	0	3,000	4,419	-1,419
West Mamprusi Municipal Assembly	50,000	0	50,000	38,899	11,101
Yendi Municipal Assembly	40,000	0	40,000	8,740	31,260
Yunyoo Nsuan District Assembly	98,000	0	98,000	91,250	6,750
Zabzugu District Assembly	10,000	13,783	23,783	0	23,783
MMDA Total	12,480,676	2,635,941	15,116,617	7,480,524	7,636,093

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2021 BY COST CENTRES- SUBSIDY**

	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	GH¢	BUDGET	GH¢	BUDGET	GH¢	BUDGET	GH¢	TOTAL	GH¢
MDA										
Central GoG										
Subsidies on Petroleum Products	247,678,856		0		247,678,856		0		247,678,856	
Total	247,678,856		0		247,678,856		0		247,678,856	
Ministry of Education										
Tertiary	0		0		0		652,092		-652,092	
WAEC (National)	35,365,610		0		35,365,610		30,000,000		5,365,610	
Total	35,365,610		0		35,365,610		30,652,092		4,713,518	
Ministry of Energy										
Other Government Obligation-General Government Serv	0		0		0		241,161,604		-241,161,604	
Other Government Obligation-Subsidy on petroleum	0		0		0		135,930,772		-135,930,772	
Total	0		0		0		377,092,376		-377,092,376	
Ministry of Food and Agriculture										
Crop Services Directorate	378,270,994		0		378,270,994		403,480,982		-25,209,988	
Total	378,270,994		0		378,270,994		403,480,982		-25,209,988	
Ministry of Gender, Children and Social Protection										
Headquarters	5,226,927		0		5,226,927		126,537,132		-121,310,205	
Other Government Obligation-DACF	0		0		0		441,352,320		-441,352,320	
Total	5,226,927		0		5,226,927		567,889,452		-562,662,525	
Grand Total	666,542,387		0		666,542,387		1,379,114,902		-712,572,515	

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- SUBSIDY

	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	GH¢	BUDGET	GH¢	BUDGET	GH¢	BUDGET	GH¢	TOTAL	GH¢
MMDA										
Afigya Kwabre North District Assembly	0		10,000		10,000		0		10,000	
Amanzie Central District Assembly	28,000		0		28,000		0		28,000	
Asunafo South District Assembly	162,000		0		162,000		0		162,000	
Biakoye District Assembly	2,000		0		2,000		0		2,000	
Birim South District Assembly	40,000		0		40,000		0		40,000	
Bulsaa South District Assembly	0		0		0		75,000		-75,000	
Cape Coast Metropolitan Assembly	45,000		45,000		90,000		0		90,000	
Dormaa Central Municipal	488,150		0		488,150		0		488,150	
Dormaa West District Assembly	5,000		0		5,000		0		5,000	
East Mamprusi Municipal Assembly	16,000		0		16,000		0		16,000	
Jasikan District Assembly	7,140		0		7,140		0		7,140	
Ketu North Municipal Assembly	10,000		0		10,000		0		10,000	
Kpandai District Assembly	0		105,000		105,000		0		105,000	
Nabdam District Assembly	0		0		0		15,000		-15,000	
Nkoranza North District Assembly	113,308		0		113,308		0		113,308	
Nkwanta South Municipal Assembly	5,000		0		5,000		0		5,000	
Okaikwei North Municipal Assembly	30,000		0		30,000		0		30,000	
Prestea-Huni Valley Municipal Assembly	250,085		0		250,085		0		250,085	
Saboba District Assembly	34,000		0		34,000		0		34,000	
Sefwi Wiawso Municipal Assembly	70,000		0		70,000		0		70,000	
Sekyere Afram Plains District Assembly	10,000		0		10,000		0		10,000	
Sene East District Assembly	11,000		0		11,000		0		11,000	
Suaman District Assembly	20,000		0		20,000		0		20,000	
Talensi District Assembly	0		25,000		25,000		0		25,000	
Upper Denkyira West District Assembly	17,000		0		17,000		0		17,000	
Grand Total	1,363,683		185,000		1,548,683		90,000		1,458,683	

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- NON-FINANCIAL ASSET

	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	
	GH¢	GH¢	GH¢	GH¢	GH¢
MDAs					
Audit Service					
Finance and Administration	39,073,445	0	39,073,445	10,908,905	28,164,540
Regional, District Audits & EIDA	0	0	0	1,142,790	-1,142,790
Total	39,073,445	0	39,073,445	12,051,695	27,021,750
Central GoG					
General Government Services	381,914,186	0	381,914,186	0	381,914,186
Total	381,914,186	0	381,914,186	0	381,914,186
Commission on Human Rights and Admin. Justice					
Anti Corruption Departmen	6,325,000	0	6,325,000	4,568,937	1,756,063
Total	6,325,000	0	6,325,000	4,568,937	1,756,063
Electoral Commission					
Headquarters	6,213,127	0	6,213,127	1,213,127	5,000,000
Other Government Obligation-Non Road Arrears	0	0	0	20,108,294	-20,108,294
Regional Officers	21,689,896	0	21,689,896	21,373,786	316,110
Total	27,903,023	0	27,903,023	42,695,207	-14,792,184
GETFund					
Statutory Fund	0	0	0	751,953,643	-751,953,643
Total	0	0	0	751,953,643	-751,953,643
Ghana Revenue Authority					
Support Services Division	0	0	0	171,752,905	-171,752,905
Total	0	0	0	171,752,905	-171,752,905
Judicial Service					
Judicial Service	19,285,133	0	19,285,133	6,657,674	12,627,459
Judiciary	57,907,914	0	57,907,914	50,089,083	7,818,831
Total	77,193,047	0	77,193,047	56,746,757	20,446,290
Legal Aid Commission					
Central Administration	1,150,000	0	1,150,000	901,415	248,585
Total	1,150,000	0	1,150,000	901,415	248,585
Min of Employment & Labour Relation					
Headquarters	5,513,842	0	5,513,842	946,108	4,567,734
Management Development & Productivity Institu	41,353,942	0	41,353,942	0	41,353,942
National Pension & Regulatory Authority	10,970,625	0	10,970,625	3,583,068	7,387,557
National Vocational Training Institute (NVTI)	2,830,364	0	2,830,364	0	2,830,364
Opportunity Industrialisation center	236,433	0	236,433	92,499	143,935
Total	60,905,207	0	60,905,207	4,621,675	56,283,532
Ministry of Communications					
Cyber Security Secretariat	20,000,000	0	20,000,000	19,994,807	5,193
Data Protection Commission	561,468	0	561,468	251,366	310,101
Department of Feeder Roads	0	0	0	336,709	-336,709
E-Transform Ghana Project	244,838,302	0	244,838,302	0	244,838,302
Gen. Admin	2,500,000	0	2,500,000	2,249,244	250,756
Ghana Meteorological Agency	22,169,857	0	22,169,857	3,256,863	18,912,993
India Kofi Annan Centre of Excellence in IC	1,761,349	0	1,761,349	938,334	823,015
National Information Technology Agency	3,562,477	0	3,562,477	3,830,052	-267,575
Other Government Obligation-Non Road Arrears	0	0	0	23,486,248	-23,486,248
Poastal & Courier Services Regulatory Commissio	1,000,000	0	1,000,000	905,797	94,203
Total	296,393,453	0	296,393,453	55,249,421	241,144,032
Ministry of Chieftaincy and Religious Affairs					
Gen. Admin HQ	1,150,000	0	1,150,000	0	1,150,000
Other Government Obligation-Non Road Arrears	0	0	0	575,021	-575,021
Total	1,150,000	0	1,150,000	575,021	574,979
Ministry of Defence					
Gen. Admin	1,000,000	0	1,000,000	388,968	611,032
Ghana Armed Forces	192,924,340	0	192,924,340	155,295,016	37,629,324
Other Government Obligation-Non Road Arrears	0	0	0	80,142,965	-80,142,965
Total	193,924,340	0	193,924,340	235,826,950	-41,902,609
Ministry of Education					
Council for Technical & Vocational Education & T	432,087,228	0	432,087,228	1,097,849	430,989,379

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- NON-FINANCIAL ASSET

	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	
	GH¢	GH¢	GH¢	GH¢	GH¢
MDAs					
Gen. Admin	466,649,042	0	466,649,042	12,877,074	453,771,968
Ghana Education Service (GES)	0	0	0	1,256,001	-1,256,001
Ghana Library Board	0	0	0	4,243,360	-4,243,360
National Council for Curriculum and Assessment	0	0	0	3,850	-3,850
National Inspectorate Board	591,360	0	591,360	1,419,046	-827,686
National Service Secretariat	7,588,136	0	7,588,136	0	7,588,136
Other Government Obligation-Gratuity	0	0	0	10,177,757	-10,177,757
Tertiary	595,555,783	0	595,555,783	276,212,319	319,343,464
WAEC (National)	432,855	0	432,855	0	432,855
Total	1,502,904,404	0	1,502,904,404	307,287,256	1,195,617,148
Ministry of Energy					
Energy Commission	9,851,573	0	9,851,573	0	9,851,573
Headquarters.	766,024,461	0	766,024,461	57,780,694	708,243,768
Other Government Obligation-Non Road Arrears	0	0	0	51,307,819	-51,307,819
Total	775,876,034	0	775,876,034	109,088,512	666,787,522
Ministry of Environment Science, Technology and Innovation					
MESTI Headquarters	0	0	0	2,215,495	-2,215,495
Council for Scientific and Industrial Research (C.	6,164,767	0	6,164,767	2,990	6,161,777
Environmental Protection Agency	22,811,906	0	22,811,906	14,349,091	8,462,815
Ghana Atomic Energy Commission (G.A.E.C)	8,398,309	0	8,398,309	432,832	7,965,477
Headquarters	16,148,038	0	16,148,038	3,600,255	12,547,782
National Biosafety Authority (NBA)	0	0	0	45,000	-45,000
Nuclear Regulatory Authority	1,130,040	0	1,130,040	2,183,661	-1,053,621
Other Government Obligation-Subscription	0	0	0	725,422	-725,422
Total	54,653,060	0	54,653,060	23,554,746	31,098,315
Ministry of Finance					
Controller and Acct. General's Dept.	1,054,895	0	1,054,895	3,579,936	-2,525,042
Finance Headquarters	142,064,541	0	142,064,541	107,216,371	34,848,170
Financial Intelligence Centre	99,000	0	99,000	0	99,000
Institute of Accountancy Training	0	0	0	385,725	-385,725
Other Government Obligation-Contingency	0	0	0	3,266,550	-3,266,550
Other Government Obligation-Subscription	0	0	0	1,487,122	-1,487,122
Public Procurement Authority	1,246,516	0	1,246,516	632,700	613,816
Securities and Exchange Commission	2,046,875	0	2,046,875	9,156,688	-7,109,813
Statistical Service	1,315,945	0	1,315,945	0	1,315,945
Total	147,827,772	0	147,827,772	125,725,092	22,102,680
Ministry of Fisheries and Aquaculture Development					
Anumabo Fisheries College	8,540,000	0	8,540,000	4,010,638	4,529,362
Fisheries Scientific Survey Division	250,000	0	250,000	0	250,000
General Administration	295,018,428	0	295,018,428	5,452,043	289,566,385
General Administration and Operations	8,200,000	0	8,200,000	1,135,582	7,064,418
Inland and Aquaculture Management Division	1,014,693	0	1,014,693	365,375	649,318
Marine Fisheries Management Division	3,984,450	0	3,984,450	0	3,984,450
National Premix Fuel Secretariat	764,350	0	764,350	44,081	720,269
Total	317,771,921	0	317,771,921	11,007,720	306,764,201
Ministry of Food and Agriculture					
Agric. Engineering Services Dept.	4,000,000	0	4,000,000	4,000,000	0
Finance and Administration	557,844,812	0	557,844,812	25,450,839	532,393,973
Ghana Irrigation Development Authority	41,898,645	0	41,898,645	49,447,829	-7,549,184
Human Resource Development Management	0	0	0	86,281,521	-86,281,521
Other Government Obligation-Non Road Arrears	0	0	0	32,089,407	-32,089,407
Plant Protection & Regulatory Services (PPRS)	1,337,038	0	1,337,038	447,456	889,582
Policy Planning and Budget Directorate	500,000	0	500,000	0	500,000
Veterinary Services Dept. (Central Administration)	224,183	0	224,183	117,914	106,270
Women in Agric. Development Department (WIAI)	384,000	0	384,000	0	384,000
Total	606,188,678	0	606,188,678	197,834,964	408,353,713
Ministry of Foreign Affairs and Reg Integration					
Foreign Affairs HQ	40,072,639	0	40,072,639	4,466,272	35,606,367

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- NON-FINANCIAL ASSET

MDAs	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	
	GH¢	GH¢	GH¢	GH¢	GH¢
Other Government Obligation-Non Road Arrears	0	0	0	3,683,324	-3,683,324
Total	40,072,639	0	40,072,639	8,149,596	31,923,043
Ministry of Gender, Children and Social Protection					
Dept. of Social Protection	0	0	0	429,737	-429,737
Headquarters	6,900,000	0	6,900,000	13,534,755	-6,634,755
School of Social Work Gen Admin	0	0	0	100,000	-100,000
Total	6,900,000	0	6,900,000	14,064,492	-7,164,492
Ministry of Health					
Ahmadiyya Muslim Service	3,344,916	0	3,344,916	0	3,344,916
Allied Health Professions Council	711,024	0	711,024	0	711,024
Centre for Scientific Research into Plant Medicine	2,160,058	0	2,160,058	0	2,160,058
Christian Health Association of Ghana	90,097,907	0	90,097,907	0	90,097,907
College of Nurses and Midwives	1,680,908	0	1,680,908	219,177	1,461,731
College of Pharmacist	292,699	0	292,699	30,732	261,967
District Health Administration	2,387,209	0	2,387,209	391,306	1,995,902
District Hospital	16,196,998	0	16,196,998	8,058,103	8,138,894
Food and Drugs Authority	10,017,677	0	10,017,677	3,716,754	6,300,923
Ghana College of Physicians and Surgeons	2,276,592	0	2,276,592	1,028,283	1,248,309
Ghana Health Service	2,680,906	0	2,680,906	10,117,689	-7,436,783
Ghana Institute of Clinical Genetics	31,247	0	31,247	0	31,247
Ghana Red Cross Society	0	0	0	0	0
Health Facility Regulatory Agency	639,733	0	639,733	737,911	-98,178
Health Headquarters	45,732,063	0	45,732,063	15,302,922	30,429,141
Medical and Dental Council	1,853,978	0	1,853,978	144,887	1,709,091
National Ambulance Service	0	0	0	102,195	-102,195
Nurses and Midwives Council	7,890,755	0	7,890,755	2,853,051	5,037,704
Office of the Chief Director	721,231,541	0	721,231,541	0	721,231,541
Other Government Obligation-Non Road Arrears	0	0	0	93,070,397	-93,070,397
Pharmacy Council	2,151,414	0	2,151,414	1,995,189	156,225
Psychiatry Hospitals (Tertiary Health Services)	2,151,497	0	2,151,497	531,008	1,620,489
Psychology Council	101,862	0	101,862	0	101,862
St. John's Ambulance Brigade	0	0	0	0	0
Sub District CHIPS	0	0	0	5,000	-5,000
Sub District Health Centres	516,574	0	516,574	3,581,091	-3,064,517
Sub District Polyclinics	3,300,702	0	3,300,702	559,748	2,740,954
Teaching Hospitals	26,727,054	0	26,727,054	27,335,968	-608,914
Traditional Medicine Practice Council	159,312	0	159,312	38,771	120,541
Training Institutions	68,797,283	0	68,797,283	35,772,913	33,024,370
Total	1,013,131,908	0	1,013,131,908	205,593,094	807,538,814
Ministry of Information and Media Relations					
Gen. Admin and Finance	10,000,000	0	10,000,000	6,946,498	3,053,502
Ghana Broadcasting Corporation (GBC)	595,570	0	595,570	0	595,570
Total	10,595,570	0	10,595,570	6,946,498	3,649,072
Ministry of Inner City and Zongo development					
Policy Planning, Budgeting, Monitoring and Evalu.	0	0	0	36,000	-36,000
Total	0	0	0	36,000	-36,000
Ministry of Interior					
Gaming Board	1,983,620	0	1,983,620	294,449	1,689,171
Ghana Immigration Service	7,834,260	0	7,834,260	293,415	7,540,845
Ghana National Fire Service	800,000	0	800,000	796,874	3,126
Ghana Police Service	500,000	0	500,000	500,000	0
Ghana Prisons Service	150,000	0	150,000	149,860	140
Ghana Refugee Board	300,000	0	300,000	295,564	4,436
Interior Headquarters	30,972,000	0	30,972,000	3,216,055	27,755,945
Nacortic Control Board	539,000	0	539,000	523,181	15,819
National Commission on Small Arms	400,000	0	400,000	694,094	-294,094
National Disaster Management Organization	1,159,000	0	1,159,000	12,494,411	-11,335,411
National Peace Council	400,000	0	400,000	0	400,000

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- NON-FINANCIAL ASSET

MDAs	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	
	GH¢	GH¢	GH¢	GH¢	GH¢
Other Government Obligation-Non Road Arrears	0	0	0	8,639,430	-8,639,430
Total	45,037,880	0	45,037,880	27,897,333	17,140,547
Ministry of Lands and Natural Resources					
Forestry Commission	21,128,351	0	21,128,351	69,482,928	-48,354,577
Ghana Integrated Iron and Steel Corporation	12,000,000	0	12,000,000	6,567,825	5,432,175
Ghana School of Survey and Mapping	471,852	0	471,852	104,685	367,167
GIADEC	8,760,356	0	8,760,356	2,834,303	5,926,053
Headquarters	28,697,050	0	28,697,050	1,720,890	26,976,160
Lands Commission	20,946,786	0	20,946,786	21,196,758	-249,972
Minerals Commission	31,335,094	0	31,335,094	0	31,335,094
O.A.S.L	5,429,666	0	5,429,666	392,489	5,037,177
Total	128,769,155	0	128,769,155	102,299,878	26,469,277
Ministry of Local Govt and Rural Development					
Births and Death	200,000	0	200,000	0	200,000
Community Development	1,120,000	0	1,120,000	1,095,878	24,122
Department of Parks and Gardens	2,120,000	0	2,120,000	1,696,708	423,292
Gen. Admin	585,733,718	0	585,733,718	192,521,949	393,211,769
Local Government Service	5,544,386	0	5,544,386	2,687,013	2,857,372
Total	594,718,104	0	594,718,104	198,001,548	396,716,556
Ministry Of National Security					
Bureau of National Communication	3,000,000	0	3,000,000	0	3,000,000
Bureau of National Investigation	3,200,000	0	3,200,000	2,092,116	1,107,884
General Administration HQ	45,360,000	0	45,360,000	0	45,360,000
National Security Council Secretariat	174,869,184	0	174,869,184	6,873,826	167,995,358
Other Government Obligation-Non Road Arrears	0	0	0	14,262,932	-14,262,932
Research Department	2,800,000	0	2,800,000	0	2,800,000
Total	229,229,184	0	229,229,184	23,228,875	206,000,309
Ministry Of Parliamentary Affairs					
General Administration HQ	9,600,000	0	9,600,000	3,973,203	5,626,797
Total	9,600,000	0	9,600,000	3,973,203	5,626,797
Ministry Of Railways Development					
General Administration HQ	103,723,023	0	103,723,023	142,553,823	-38,830,800
Ghana Railway Development Authority	390,733,725	0	390,733,725	308,104	390,425,621
Other Government Obligation-Non Road Arrears	0	0	0	74,069,046	-74,069,046
Total	494,456,748	0	494,456,748	216,930,974	277,525,775
Ministry of Regional Re-organization					
Policy Planning, Budgeting, Monitoring and Evalu.	31,338,949	0	31,338,949	25,041,375	6,297,574
Total	31,338,949	0	31,338,949	25,041,375	6,297,574
Ministry of Roads and Highways					
Department of Feeder Roads	541,328,529	0	541,328,529	237,698,136	303,630,393
Department of Urban Roads	213,349,763	0	213,349,763	426,694,226	-213,344,462
Ghana Highway Authority	930,692,530	0	930,692,530	774,337,400	156,355,130
Headquarters	182,168,666	0	182,168,666	631,381	181,537,285
Other Government Obligation-Non Road Arrears	0	0	0	102,337,954	-102,337,954
Training Center	6,500,000	0	6,500,000	0	6,500,000
Total	1,874,039,488	0	1,874,039,488	1,541,699,097	332,340,391
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Department	9,856,144	0	9,856,144	254,658,524	-244,802,380
Environmental Health Directorate	374,325,214	0	374,325,214	7,118,518	367,206,696
General Administration HQ	58,413,206	0	58,413,206	71,090,659	-12,677,453
Ghana Water Company	47,150,268	0	47,150,268	0	47,150,268
Human Resource Management	40,860	0	40,860	0	40,860
Other Government Obligation-Non Road Arrears	0	0	0	12,993,432	-12,993,432
Policy Planning, Budgeting, Monitoring and Evalu.	2,871,060	0	2,871,060	161,178	2,709,882
Water Resources Commission	1,772,545	0	1,772,545	267,944	1,504,600
Total	494,429,296	0	494,429,296	346,290,255	148,139,041
Ministry of Tourism, Culture and Creative Arts					
Finance and Administration	17,499,027	0	17,499,027	900,610	16,598,417

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- NON-FINANCIAL ASSET

MDAs	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	
	GH¢	GH¢	GH¢	GH¢	GH¢
Ghana Tourist Board	1,252,575	0	1,252,575	0	1,252,575
HOTCATT	413,857	0	413,857	0	413,857
Subvented Agencies	1,003,081	0	1,003,081	0	1,003,081
Total	20,168,540	0	20,168,540	900,610	19,267,930
Ministry of Trade and Industry					
CEDECOM	12,162	0	12,162	122,998	-110,836
Gen. Admin	4,187,340	0	4,187,340	1,631,404	2,555,936
Ghana Export Promotion Authority	26,432	0	26,432	463,333	-436,901
Ghana Freezone Board	10,922,328	0	10,922,328	1,495,357	9,426,971
Ghana Standards Board	27,629,431	0	27,629,431	2,174,994	25,454,437
GRATIS	64,641	0	64,641	0	64,641
Industrial Development Division	229,462,130	0	229,462,130	90,815,793	138,646,337
NBSSI	347,645	0	347,645	1,768,553	-1,420,908
Other Government Obligation-Non Road Arrears	0	0	0	264,763	-264,763
PPME	229,677	0	229,677	0	229,677
Regional Trade Offices	1,181,856	0	1,181,856	0	1,181,856
Total	274,063,642	0	274,063,642	98,737,194	175,326,448
Ministry of Transport					
Headquarters	455,514,011	0	455,514,011	2,443,718	453,070,293
Driver and Vehicle Licensing Authority	10,591,568	0	10,591,568	17,504,211	-6,912,643
Ghana Shippers Council	0	0	0	4,395,916	-4,395,916
Government Technical Training Centret	800,000	0	800,000	454,528	345,472
National Road Safety Commission	6,158,605	0	6,158,605	506,965	5,651,641
Other Government Obligation-Non Road Arrears	0	0	0	26,981,374	-26,981,374
Regional Maritime University	1,327,500	0	1,327,500	0	1,327,500
Total	474,391,684	0	474,391,684	52,286,713	422,104,972
Ministry of Water Resources, Works and Housing					
Department of Rural Housing	5,000	0	5,000	0	5,000
Gen. Admin (GA)	4,621,218	0	4,621,218	5,405,357	-784,139
Housing	9,000,158	0	9,000,158	1,817,100	7,183,058
Hydrological Services Department	29,572,435	0	29,572,435	49,845,994	-20,273,559
Other Government Obligation-Non Road Arrears	0	0	0	148,582,380	-148,582,380
Public Servants Housing Loan Scheme Board	15,256	0	15,256	0	15,256
Public Works Department	93,969,602	0	93,969,602	18,915,905	75,053,697
Rent Control Department	895,650	0	895,650	860,534	35,116
Total	138,079,319	0	138,079,319	225,427,270	-87,347,952
Ministry of Youth and Sports					
Headquarters	1,911,750	0	1,911,750	13,215,409	-11,303,659
National Sports Authority	205,250	0	205,250	152,075	53,175
National Sports Colleague	183,000	0	183,000	183,000	0
Other Government Obligation-Non Road Arrears	0	0	0	8,318,991	-8,318,991
Total	2,300,000	0	2,300,000	21,869,475	-19,569,475
National Commission for Civic Education					
Gen. Admin HQ	1,150,000	0	1,150,000	862,500	287,500
Total	1,150,000	0	1,150,000	862,500	287,500
National Development Planning Commission					
Headquarters	2,092,500	0	2,092,500	1,793,030	299,470
Total	2,092,500	0	2,092,500	1,793,030	299,470
National Health Insurance Authority					
ADMINISTRATION	0	0	0	18,022,205	-18,022,205
ICT-MIS	0	0	0	15,437,576	-15,437,576
Total	0	0	0	33,459,781	-33,459,781
Nationl Labour Commission					
Headquarters	1,150,000	0	1,150,000	550,000	600,000
Total	1,150,000	0	1,150,000	550,000	600,000
Office of Government Machinery					
Commissions and Councils	0	0	0	6,051,133	-6,051,133
Covid 19 Secretariat	0	0	0	138,547	-138,547

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- NON-FINANCIAL ASSET

	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	
	GHC	GHC	GHC	GHC	GHC
MDAs					
Ghana Investment Promotion Centre (GIPC)	340,702	0	340,702	0	340,702
National Identification Authority (NIA)	0	0	0	41,304,672	-41,304,672
Office of the President	35,252,948	0	35,252,948	19,609,520	15,643,428
Other Government Obligation-General Governm	0	0	0	43,916,240	-43,916,240
Other Government Obligation-Non Road Arrears	0	0	0	67,549,310	-67,549,310
Special Development Initiative	1,361,780,500	0	1,361,780,500	575,091,553	786,688,947
Total	1,397,374,150	0	1,397,374,150	753,660,976	643,713,173
Office of the Attorney General and Ministry of Justice					
Attorney General's Department	683,445	0	683,445	472,945	210,500
Council for Law Reporting	79,925	0	79,925	71,100	8,825
Economic and Organised Crime Office	149,730	0	149,730	83,009	66,721
Gen. Admin and Finance	17,236,941	0	17,236,941	28,614,405	-11,377,465
General Legal Council	3,294,109	0	3,294,109	4,699,238	-1,405,129
Law Reform Commission	112,355	0	112,355	66,959	45,395
Registrar General's Dep't	5,221,924	0	5,221,924	9,856,750	-4,634,826
Total	26,778,428	0	26,778,428	43,864,406	-17,085,978
Office of the Head of Civil Service					
Civil Service Training Centre	0	0	0	530,305	-530,305
Finance and Administration	1,150,000	0	1,150,000	1,149,942	58
Government Secretariat School	0	0	0	348,922	-348,922
Planning, Budgeting, Monitoring & Evaluation	33,113	0	33,113	0	33,113
Recruitment, Training & Development Directorat	0	0	0	143,722	-143,722
Training Directorate	723,260	0	723,260	0	723,260
Total	1,906,373	0	1,906,373	2,172,891	-266,518
Office of the Special Prosecutor					
Headquarters	30,000,000	0	30,000,000	47,173,193	-17,173,193
Total	30,000,000	0	30,000,000	47,173,193	-17,173,193
Parliament of Ghana					
General Operations	117,500,000	0	117,500,000	61,458,961	56,041,039
Total	117,500,000	0	117,500,000	61,458,961	56,041,039
Public Services Commission					
Office of the Executive Secretary	4,092,500	0	4,092,500	4,062,988	29,512
Total	4,092,500	0	4,092,500	4,062,988	29,512
Right to Information Commission					
Central Administration	500,000	0	500,000	375,000	125,000
Total	500,000	0	500,000	375,000	125,000
Grand Total	11,955,019,627	0	11,955,019,627	6,180,249,121	5,774,770,506

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- NON-FINANCIAL ASSET

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	
	GHC	GHC	GHC	GHC	GHC
Ablekuma Central Municipal Assembly_Abl	5,453,879	30,000	5,483,879	1,861,592	3,622,287
Ablekuma North Municipal Assembly	7,320,084	2,083,000	9,403,084	2,772,359	6,630,726
Ablekuma West Municipal Assembly	8,228,081	215,000	8,443,081	3,567,443	4,875,638
Abuakwa North Municipal Assembly	3,403,517	437,505	3,841,022	1,641,471	2,199,551
Abuakwa South Municipal Assembly	29,063,781	11,624,508	40,688,289	3,798,226	36,890,063
Abura /Asebu/Kwamankese District Asser	4,184,773	517,921	4,702,694	1,341,571	3,361,123
Accra Metropolitan Assembly	14,252,559	0	14,252,559	2,270,619	11,981,940
Achiase District Assembly_AcDA	3,794,141	1,730,000	5,524,141	578,622	4,945,519
Ada East District Assembly	6,262,976	1,026,153	7,289,129	1,048,684	6,240,445
Ada West District Assembly	4,482,102	427,758	4,909,860	112,780	4,797,080
Adaklu District Assembly	5,338,229	0	5,338,229	3,628,880	1,709,349
Adansi Asokwa District Assembly	3,334,251	435,900	3,770,151	1,227,350	2,542,801
Adansi North District Assembly	12,168,393	190,000	12,358,393	1,149,800	11,208,594
Adansi South District Assembly	2,563,685	701,635	3,265,320	932,939	2,332,380
Adenta Municipal Assembly	12,864,525	4,353,234	17,217,759	5,786,220	11,431,540
Afadzato South District Assembly	3,702,224	820,000	4,522,224	1,056,180	3,466,044
Afigya Kwabre North District Assembly	4,561,641	5,461,104	10,022,746	1,805,343	8,217,402
Afigya Kwabre South District Assembly	5,102,785	802,080	5,904,866	1,997,129	3,907,737
Agona East District Assembly	2,888,924	1,180,000	4,068,924	1,323,431	2,745,493
Agona West Municipal Assembly	16,859,998	5,039,962	21,899,960	6,063,179	15,836,780
Agortime Ziope District Assembly	3,550,088	1,150,000	4,700,088	1,826,928	2,873,160
Ahafo Ano North Municipal Assembly	4,908,670	0	4,908,670	1,828,898	3,079,772
Ahafo Ano South East Municipal Assembly	2,376,415	518,954	2,895,369	1,060,568	1,834,801
Ahafo Ano South West District Assembly	2,580,721	118,859	2,699,580	1,006,774	1,692,806
Ahanta West Municipal Assembly	3,984,581	71,002	4,055,583	1,282,681	2,772,902
Ajumako/Enyan/Esiam District Assembly	3,694,666	897,921	4,592,587	2,452,751	2,139,836
Akatsi North District Assembly	4,407,471	497,153	4,904,624	1,976,870	2,927,753
Akatsi South District Assembly	2,865,962	0	2,865,962	643,328	2,222,634
Akrofuom District Assembly	4,487,907	1,140,123	5,628,030	1,666,690	3,961,340
Akuapem South District Assembly	4,049,690	730,107	4,779,796	1,698,034	3,081,763
Akuapim North Municipal Assembly	4,192,510	1,178,362	5,370,872	1,858,429	3,512,443
Akyemansa District Assembly	3,633,772	853,967	4,487,739	1,431,633	3,056,105
Amansie Central District Assembly	4,687,031	825,720	5,512,751	1,214,746	4,298,005
Amansie South District Assembly	4,869,114	1,110,877	5,979,991	949,384	5,030,607
Amansie West District Assembly	7,381,059	2,206,397	9,587,456	5,032,533	4,554,924
Amenfi Central District Assembly	4,460,947	50,239	4,511,186	719,842	3,791,344
Anloga District Assembly_AnDA	4,057,299	334,814	4,392,113	1,244,354	3,147,759
Aowin Municipal Assembly	4,459,085	50,000	4,509,085	1,076,580	3,432,505
Asante Akim Central Municipal Assembly	4,981,126	3,660,000	8,641,126	685,439	7,955,687
Asante Akim North District Assembly	2,694,476	376,734	3,071,210	628,276	2,442,933
Asante Akim South Municipal Assembly	4,726,482	1,340,000	6,066,482	1,325,469	4,741,013
Asene-Manso-Akroso District Assembly	4,655,611	243,547	4,899,158	980,316	3,918,841
Ashaiman Municipal Assembly	5,117,863	565,746	5,683,609	4,076,794	1,606,815
Asikuma-Odoben-Brakwa-Breman District	3,862,732	380,000	4,242,732	4,096,861	145,871
Asokore Mampong Municipal Assembly	9,943,289	2,504,326	12,447,615	1,220,739	11,226,876
Asokwa Municipal Assembly	27,677,542	20,000	27,697,542	1,567,620	26,129,922
Assin Fosu Municipal Assembly	4,235,670	0	4,235,670	2,359,040	1,876,629
Assin North District Assembly	3,484,289	325,977	3,810,266	2,116,798	1,693,468
Assin South District Assembly	3,705,000	730,200	4,435,200	1,196,788	3,238,412
Asunafo North Municipal Assembly	4,194,924	159,058	4,353,983	2,460,482	1,893,501
Asunafo South District Assembly	4,457,616	271,200	4,728,816	2,043,970	2,684,846
Asuogyaman District Assembly	3,045,684	515,153	3,560,837	808,685	2,752,152
Asutifi North District Assembly	11,601,247	733,347	12,334,594	2,510,022	9,824,573
Asutifi South District Assembly	5,311,092	614,509	5,925,601	1,752,372	4,173,228
Atebubu Amantin Municipal Assembly	3,993,994	462,996	4,456,990	2,240,177	2,216,814
Atiwa East District Assembly	3,958,317	515,153	4,473,470	267,819	4,205,651

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- NON-FINANCIAL ASSET

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	
	GHC	GHC	GHC	GHC	GHC
Atiwa West District Assembly	6,571,403	745,242	7,316,645	3,363,604	3,953,041
Atwima Kwanwoma District Assembly	3,053,756	348,243	3,401,999	556,943	2,845,056
Atwima Mponua District Assembly	4,256,471	515,000	4,771,471	439,845	4,331,626
Atwima Nwabiagya Municipal Assembly	5,357,860	475,161	5,833,021	350,000	5,483,021
Atwima Nwabiagya North District Assembly	3,301,176	805,149	4,106,325	312,012	3,794,313
Awutu Senya District Assembly	4,910,043	533,332	5,443,375	749,701	4,693,674
Awutu Senya East Municipal Assembly	19,999,829	1,200,000	21,199,829	4,239,984	16,959,845
Ayawaso Central Municipal Assembly_ACM	4,077,964	1,938,598	6,016,562	8,089,294	-2,072,732
Ayawaso East Municipal Assembly	5,239,100	1,400,000	6,639,100	3,533,108	3,105,992
Ayawaso North Municipal Assembly	5,399,485	565,153	5,964,638	1,136,695	4,827,943
Ayawaso West Municipal Assembly	12,324,307	1,896,704	14,221,011	5,165,270	9,055,741
Ayensuano District Assembly	3,783,446	271,200	4,054,646	794,795	3,259,851
Banda District Assembly	4,134,545	1,123,967	5,258,512	1,823,699	3,434,814
Bawku Municipal Assembly	19,017,083	336,484	19,353,567	1,710,278	17,643,289
Bawku West District Assembly	5,776,181	680,263	6,456,444	1,682,296	4,774,147
Bekwai Municipal Assembly	3,924,859	217,200	4,142,059	1,829,224	2,312,835
Berekum East Municipal Assembly	17,456,830	235,000	17,691,830	1,445,970	16,245,860
Berekum West District Assembly	3,212,619	299,200	3,511,819	2,077,106	1,434,713
Bia East District Assembly	2,027,037	790,220	2,817,257	615,840	2,201,417
Bia West District Assembly	2,362,192	0	2,362,192	1,345,851	1,016,341
Biakoye District Assembly	5,168,142	0	5,168,142	1,406,902	3,761,240
Bibiani/Anhwiaso/Bekwai Municipal Assembly	2,877,825	0	2,877,825	285,506	2,592,319
Binduri District Assembly	7,225,285	273,069	7,498,354	1,500,183	5,998,170
Birim North District Assembly	7,068,605	325,200	7,393,805	3,341,152	4,052,653
Birim South District Assembly	4,021,227	0	4,021,227	600,361	3,420,866
Birim Central Municipal Assembly	26,576,211	6,968,000	33,544,211	6,570,470	26,973,741
Bodi District Assembly	3,440,347	2,541,212	5,981,559	1,398,876	4,582,683
Bole District Assembly	6,786,182	340,000	7,126,182	945,470	6,180,712
Bolgatanga East District Assembly	4,732,831	339,700	5,072,531	741,238	4,331,293
Bolgatanga Municipal Assembly	13,986,246	790,154	14,776,400	4,977,869	9,798,531
Bongo District Assembly	8,742,612	869,631	9,612,243	1,462,387	8,149,857
Bosome Freho District Assembly	3,276,275	160,000	3,436,275	542,353	2,893,923
Bosomtwe District Assembly	4,208,411	0	4,208,411	141,454	4,066,957
Builsa North District Assembly	5,650,850	892,000	6,542,850	1,628,334	4,914,516
Builsa South District Assembly	9,352,868	459,045	9,811,913	64,607	9,747,306
Bunkpurugu Nakpanduri District Assembly	4,477,564	1,274,904	5,752,467	2,066,119	3,686,349
Cape Coast Metropolitan Assembly	6,290,194	529,908	6,820,102	921,614	5,898,488
Central Gonja District Assembly	5,890,119	808,555	6,698,674	2,040,886	4,657,789
Central Tongu District Assembly	3,840,586	271,200	4,111,786	1,810,596	2,301,190
Chereponi District Assembly	3,535,579	895,500	4,431,079	342,761	4,088,318
Dafiama Bussie Issa District Assembly	2,672,200	2,773,967	5,446,167	1,040,806	4,405,361
Denkyembour District Assembly	4,074,441	0	4,074,441	1,523,949	2,550,492
Dormaa Central Municipal Assembly	14,610,896	273,967	14,884,863	4,582,192	10,302,671
Dormaa East District Assembly	5,711,025	4,101,182	9,812,207	2,186,668	7,625,539
Dormaa West District Assembly	3,528,859	283,954	3,812,813	915,963	2,896,849
East Gonja Municipal Assembly	7,451,429	74,923	7,526,352	3,762,016	3,764,336
East Mamprusi Municipal Assembly	12,327,557	1,032,552	13,360,109	1,117,081	12,243,028
Effia Kwesimintsim Municipal Assembly	25,420,000	12,065,153	37,485,153	14,111,873	23,373,280
Effutu Municipal Assembly	3,803,300	1,000,000	4,803,300	1,977,095	2,826,204
Ejisu Municipal Assembly	3,316,053	332,188	3,648,241	744,239	2,904,002
Ejura Sekyredumasi Municipal Assembly	4,063,635	194,815	4,258,449	2,095,561	2,162,888
Ekumfi District Assembly	4,682,367	515,153	5,197,520	1,404,011	3,793,509
Ellembelle District Assembly	19,615,342	0	19,615,342	368,933	19,246,409
Fanteakwa North District Assembly	1,202,406	692,146	1,894,552	538,613	1,355,938
Fanteakwa South District Assembly	4,096,842	648,200	4,745,042	1,987,130	2,757,912
Ga Central Municipal Assembly	9,675,000	305,000	9,980,000	1,198,311	8,781,689

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	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MMDA	GHc	GHc	GHc	GHc	GHc
Ga East Municipal Assembly	6,700,492	1,971,941	8,672,433	1,737,347	6,935,086
Ga North Municipal Assembly	5,448,291	655,822	6,104,112	3,208,483	2,895,629
Ga South Municipal Assembly	8,272,802	1,095,153	9,367,955	1,064,217	8,303,738
Ga West Municipal Assembly	5,535,605	4,586,255	10,121,860	1,318,491	8,803,369
Garu District Assembly	7,062,963	700,609	7,763,571	1,196,980	6,566,591
Gomoa Central District Assembly	4,759,998	611,168	5,371,166	1,443,445	3,927,721
Gomoa East District Assembly	4,410,026	969,864	5,379,890	1,057,580	4,322,310
Gomoa West District Assembly	3,109,290	550,000	3,659,290	3,905,243	-245,953
Gushiegu Municipal Assembly	4,721,044	1,126,779	5,847,822	870,330	4,977,492
Ho Municipal Assembly	22,444,570	1,284,713	23,729,283	9,631,172	14,098,111
Ho West District Assembly	4,102,799	85,000	4,187,799	981,631	3,206,168
Hohoe Municipal Assembly	33,198,498	7,229,557	40,428,055	5,896,758	34,531,297
Jaman North District Assembly	6,704,500	8,000	6,712,500	1,554,004	5,158,496
Jaman South Municipal Assembly	4,097,098	0	4,097,098	1,248,991	2,848,106
Jasikan District Assembly	2,490,634	217,802	2,708,436	56,987	2,651,449
Jirapa Municipal Assembly	3,852,753	1,913,695	5,766,448	1,049,103	4,717,345
Jomoro Municipal Assembly	2,857,712	865,153	3,722,865	529,203	3,193,662
Juaben Municipal Assembly	3,096,096	943,687	4,039,783	43,847	3,995,935
Juaboso District Assembly	2,109,547	231,583	2,341,130	691,136	1,649,994
Kajebi District Assembly	4,107,626	771,760	4,879,386	2,792,833	2,086,553
Karaga District Assembly	3,794,488	403,258	4,197,746	549,410	3,648,336
Kassena Nankana East Municipal Assembly	4,508,531	928,553	5,437,084	736,409	4,700,675
Kassena Nankana West District Assembly	2,489,801	461,000	2,950,801	371,265	2,579,536
Keta Municipal Assembly	2,880,211	2,874,213	5,754,424	1,544,671	4,209,753
Ketu North Municipal Assembly	5,700,824	909,934	6,610,758	173,279	6,437,479
Ketu South Municipal Assembly	3,861,204	2,068,331	5,929,535	1,534,408	4,395,127
Kintampo North Municipal Assembly	3,400,868	64,600	3,465,468	1,589,837	1,875,631
Kintampo South District Assembly	3,417,707	328,200	3,745,907	1,233,293	2,512,614
Komenda-Edina-Eguafo-Abirim Municipal /	2,549,876	758,035	3,307,911	652,810	2,655,101
Korle Klotey Municipal Assembly_KoKMA	10,529,074	3,687,335	14,216,409	1,731,695	12,484,714
Kpandai District Assembly	3,860,318	5,320,000	9,180,318	1,266,646	7,913,672
Kpando Municipal Assembly	5,422,611	696,000	6,118,611	769,213	5,349,398
Kpone Katamanso Municipal Assembly	10,835,077	567,921	11,402,998	4,937,198	6,465,800
Krachi East Municipal Assembly	5,450,608	263,000	5,713,608	1,404,512	4,309,096
Krachi Nchumuru District Assembly	3,194,103	523,518	3,717,621	591,827	3,125,794
Krachi West District Assembly	4,847,044	5,350,646	10,197,691	1,257,817	8,939,873
Krowor Municipal Assembly	6,675,354	855,000	7,530,354	14,822	7,515,532
Kumasi Metropolitan Assembly	33,573,548	400,000	33,973,548	8,119,390	25,854,157
Kumbungu District Assembly	3,916,464	705,000	4,621,464	2,351,841	2,269,623
Kwabre East Municipal Assembly	4,185,185	772,153	4,957,338	943,941	4,013,397
Kwadaso Municipal Assembly	7,378,217	715,900	8,094,117	2,853,958	5,240,159
Kwaebirem Municipal Assembly	3,524,806	1,417,330	4,942,136	1,757,999	3,184,137
Kwahu Afram Plains North District Assembl	3,972,612	1,299,000	5,271,612	1,431,475	3,840,137
Kwahu Afram Plains South District Assembl	4,223,627	19,492	4,243,119	1,218,482	3,024,637
Kwahu East District Assembly	4,316,996	385,153	4,702,149	2,029,383	2,672,767
Kwahu South District Assembly	3,611,891	601,738	4,213,629	1,388,396	2,825,233
Kwahu West Municipal Assembly	3,734,582	800,000	4,534,582	1,922,581	2,612,001
La Dade-Kotopon Municipal Assembly	11,445,534	515,153	11,960,687	3,615,976	8,344,711
Lambusie Karni District Assembly	4,414,120	1,121,981	5,536,100	1,124,431	4,411,670
La-Nkwantanang Municipal Assembly	5,403,812	2,724,185	8,127,997	503,020	7,624,978
Lawra Municipal Assembly	4,589,351	497,000	5,086,351	822,440	4,263,912
Ledzokuku Municipal Assembly	6,834,007	1,891,134	8,725,141	1,124,850	7,600,291
Lower Manya Krobo Municipal Assembly	18,684,461	617,921	19,302,382	6,675,444	12,626,939
Mampong Municipal Assembly	4,510,459	515,000	5,025,459	131,530	4,893,929
Mamprugu Moagduri District Assembly	5,141,419	1,259,148	6,400,566	266,595	6,133,972
Mfantseman Municipal Assembly	24,823,228	533,741	25,356,969	6,765,156	18,591,813

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- NON-FINANCIAL ASSET

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MMDA	GHc	GHc	GHc	GHc	GHc
Mion District Assembly	6,031,750	0	6,031,750	736,201	5,295,549
Mpohor District Assembly	2,896,884	751,567	3,648,451	1,093,558	2,554,894
Nabdram District Assembly	3,608,391	2,200,000	5,808,391	874,756	4,933,635
Nadowli Kaleo District Assembly	5,680,111	2,317,032	7,997,143	1,808,268	6,188,874
Nandom District Assembly	5,154,635	2,320,546	7,475,181	1,712,677	5,762,504
Nantom District Assembly	5,460,627	2,049,100	7,509,727	501,636	7,008,091
Nanumba North Municipal Assembly	3,260,348	112,054	3,372,402	862,104	2,510,298
Nanumba South District Assembly	3,379,240	224,490	3,603,730	13,490,334	-9,886,603
New Juaben North Municipal Assembly	3,861,421	1,610,000	5,471,421	652,142	4,819,279
New Juaben South Municipal Assembly	18,004,147	8,405,196	26,409,343	11,168,167	15,241,176
Ningo-Prampram District Assembly	3,981,336	875,551	4,856,887	1,505,368	3,351,519
Nkoranza North District Assembly	3,184,556	0	3,184,556	1,060,054	2,124,502
Nkoranza South Municipal Assembly	4,911,657	0	4,911,657	1,025,280	3,886,377
Nkwanta North District Assembly	4,703,975	996,200	5,700,175	1,299,069	4,401,107
Nkwanta South Municipal Assembly	2,961,649	2,742,400	5,704,049	1,016,297	4,687,752
North Dayi District Assembly	3,640,569	143,000	3,783,569	934,038	2,849,531
North East Gonja District Assembly_NEGD/	3,545,902	214,518	3,760,421	329,703	3,430,718
North Gonja District Assembly	8,986,192	530,000	9,516,192	1,880,136	7,636,057
North Tongu District Assembly	4,012,963	546,000	4,558,963	3,214,516	1,344,447
Nsawam Adoagyiri Municipal Assembly	4,436,211	621,200	5,057,411	946,193	4,111,218
Nzema East Municipal Assembly	3,560,817	477,652	4,038,469	452,829	3,585,640
Obuasi East District Assembly	5,622,599	1,140,518	6,763,117	4,267,984	2,495,133
Obuasi Municipal Assembly	16,909,453	8,093,087	25,002,540	8,685,634	16,316,905
Offinso Municipal Assembly	2,429,872	378,954	2,808,826	942,997	1,865,829
Offinso North District Assembly	4,277,435	264,067	4,541,502	1,910,585	2,630,916
Oforikrom Municipal Assembly	5,830,295	250,000	6,080,295	1,954,465	4,125,830
Okaikwei North Municipal Assembly	9,768,037	1,081,813	10,849,850	2,701,508	8,148,342
Okere District Assembly	2,302,734	749,895	3,052,629	641,951	2,410,678
Old Tafo Municipal Assembly	16,184,360	6,811,639	22,995,998	6,019,657	16,976,342
Prestea-Huni Valley Municipal Assembly	8,789,616	3,750,000	12,539,616	3,018,401	9,521,215
Pru East District Assembly	3,238,501	0	3,238,501	536,663	2,701,838
Pru West District Assembly	6,865,194	260,913	7,126,107	2,760,587	4,365,520
Pusiga District Assembly	5,320,874	1,090,320	6,411,194	1,241,906	5,169,288
Saboba District Assembly	4,859,807	776,420	5,636,227	1,270,816	4,365,411
Sagnerigu Municipal Assembly	18,804,939	802,130	19,607,069	4,321,723	15,285,346
Savelugu Municipal Assembly	3,507,401	320,618	3,828,019	748,758	3,079,261
Sawla/Tuna/Kalba District Assembly	5,279,288	276,997	5,556,285	1,861,681	3,694,604
Sefwi Akontombra District Assembly	2,900,388	273,967	3,174,355	1,135,325	2,039,029
Sefwi Wiawso Municipal Assembly	9,797,020	229,220	10,026,240	4,133,378	5,892,862
Sekondi Takoradi Metropolitan Assembly	8,421,624	3,901,796	12,323,420	3,276,629	9,046,791
Sekyere Afram Plains District Assembly	4,042,825	465,000	4,507,825	2,594,550	1,913,274
Sekyere Central District Assembly	3,273,356	79,749	3,353,105	377,250	2,975,855
Sekyere East District Assembly	3,468,502	289,874	3,758,376	2,230,676	1,527,699
Sekyere Kumawu District Assembly	4,272,960	0	4,272,960	2,145,196	2,127,765
Sekyere South District Assembly	3,570,038	1,172,303	4,742,341	1,696,170	3,046,171
Sene East District Assembly	4,084,874	535,153	4,620,027	583,946	4,036,081
Sene West District Assembly	5,163,000	6,000	5,169,000	801,524	4,367,476
Shai-Osudoku District Assembly	5,726,803	871,660	6,598,464	1,579,555	5,018,909
Shama District Assembly	4,287,117	0	4,287,117	742,772	3,544,346
Sissala East Municipal Assembly	7,251,763	2,091,608	9,343,371	1,342,036	8,001,334
Sissala West District Assembly	4,268,435	781,550	5,049,985	936,476	4,113,510
South Dayi District Assembly	3,662,385	280,000	3,942,385	3,045,644	896,741
South Tongu District Assembly	2,075,267	1,102,283	3,177,549	949,346	2,228,203
Suaman District Assembly	4,160,557	80,000	4,240,557	1,287,603	2,952,955
Suame Municipal Assembly	25,662,365	47,548,053	73,210,418	14,100,256	59,110,161
Suhum Municipal Assembly	4,563,310	178,000	4,741,310	1,192,678	3,548,633

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2021 BY COST CENTRES- NON-FINANCIAL ASSET

	APPROPRIATION BUDGET	SUPPLEMENTARY BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE
MMDA	GHC	GHC	GHC	GHC	GHC
Sunyani Municipal Assembly	19,736,341	10,524,000	30,260,341	6,308,585	23,951,755
Sunyani West District Assembly	4,474,276	0	4,474,276	714,313	3,759,962
Tain District Assembly	4,084,662	371,000	4,455,662	2,066,173	2,389,489
Talensi District Assembly	5,248,791	1,611,671	6,860,462	1,231,341	5,629,122
Tamale Metropolitan Assembly	4,068,646	2,444,586	6,513,232	2,432,941	4,080,290
Tano North Municipal Assembly	3,849,109	412,908	4,262,017	2,054,985	2,207,032
Tano South Municipal Assembly	4,267,101	430,000	4,697,101	1,234,714	3,462,387
Tarkwa Nsuaem Municipal Assembly	9,552,539	767,921	10,320,460	2,406,653	7,913,807
Tatale Sanguli District Assembly	4,325,706	472,283	4,797,989	848,648	3,949,341
Techiman Municipal Assembly	19,335,746	330,000	19,665,746	4,552,237	15,113,509
Techiman North District Assembly	3,957,851	336,759	4,294,611	802,510	3,492,101
Tema Metropolitan Assembly	17,306,816	2,569,000	19,875,816	4,807,920	15,067,896
Tema West Municipal Assembly	9,511,190	1,167,200	10,678,390	607,926	10,070,463
Tempane District Assembly	4,505,823	954,340	5,460,163	738,466	4,721,697
Tolon District Assembly	3,090,178	200,000	3,290,178	368,537	2,921,641
Twifo Hemang Lower Denkyira District As:	4,056,917	538,967	4,595,884	1,997,271	2,598,612
Twifu Ati Morkwa District Assembly	4,158,528	1,232,000	5,390,528	2,001,289	3,389,239
Upper Denkyira East Municipal Assembly	5,046,534	532,719	5,579,253	2,344,536	3,234,717
Upper Denkyira West District Assembly	4,792,136	690,331	5,482,467	9,588,389	-4,105,923
Upper Manya Krobo District Assembly	3,727,383	740,000	4,467,383	73,752	4,393,631
Upper West Akim District Assembly	3,272,792	560,301	3,833,093	1,479,276	2,353,817
Wa East District Assembly	13,709,800	1,600,456	15,310,256	1,520,985	13,789,271
Wa Municipal Assembly	23,298,180	6,537,264	29,835,444	5,176,757	24,658,687
Wa West District Assembly	4,480,628	3,072,147	7,552,775	1,055,032	6,497,743
Wassa Amenfi East Municipal Assembly	3,165,665	1,411,733	4,577,398	1,247,026	3,330,372
Wassa Amenfi West Municipal Assembly	3,456,237	0	3,456,237	578,850	2,877,387
Wassa East District Assembly	3,988,381	285,000	4,273,381	1,478,822	2,794,560
Weija-Gbawe Municipal Assembly	8,599,398	1,931,000	10,530,398	4,671,540	5,858,858
Wenchi Municipal Assembly	4,040,870	645,046	4,685,915	1,120,406	3,565,509
West Akim Municipal Assembly	4,374,389	36,000	4,410,389	2,865,695	1,544,694
West Gonja District Assembly	2,498,819	580,735	3,079,554	1,402,178	1,677,376
West Mamprusi Municipal Assembly	4,783,344	694,384	5,477,728	4,926,281	551,448
Yendi Municipal Assembly	4,438,806	381,550	4,820,356	1,439,997	3,380,360
Yilo Krobo Municipal Assembly	4,018,214	0	4,018,214	1,640,925	2,377,289
Yunyoo Nasuan District Assembly	6,246,160	1,185,386	7,431,546	309,801	7,121,745
Zabzugu District Assembly	2,607,007	323,954	2,930,961	464,441	2,466,521
MMDA Total	1,694,475,683	345,945,441	2,040,421,125	536,720,236	1,503,700,889

REALLOCATION OF CENTRALIZED VOTE FOR CENTRAL GOVERNMENT BY MDAs FOR THE YEAR 2021

MDAs	Contingency		General Government Services		District Assembly Common Fund		Non Road Arrears		Other Earmarked Funds		Subscription		Gratuity		Subsidy on Petroleum		Tax Refund		Grand Total		
	GHC		GHC		GHC		GHC		GHC		GHC		GHC		GHC		GHC		GHC		
Commission on Human Rights and Admin. Justice	0		0		0		0		0		0		0		0		0		1,164,165		1,164,165
Electoral Commission	0		0		0		116,035,778		0		0		0		0		0		0		116,035,778
Judicial Service	0		59,317		0		0		0		0		51,551,455		0		0		0		51,610,773
Min of Employment & Labour Relation	2,545,000		0		0		2,799,616		255,945,558		580,274		0		0		0		0		261,870,448
Ministry of Communications	0		114,998,000		0		97,180,722		0		2,291,054		0		0		0		0		214,469,776
Ministry of Chieftaincy and Religious Affairs	0		0		0		5,438,271		0		0		0		0		0		0		5,438,271
Ministry of Defence	133,032		0		0		184,720,611		3,118,774		0		0		0		0		0		184,853,643
Ministry of Education	0		0		0		2,195,337		0		0		10,177,757		0		0		0		15,491,868
Ministry of Energy	0		241,161,604		0		61,307,819		0		0		0		0		0		0		438,400,195
Ministry of Environment Science, Technology and Inn-	226,698		0		0		504,778,351		1,511,141		3,023,450		0		0		0		0		4,761,289
Ministry of Finance	66,767,851		1,338,394,515		0		0		0		50,213,106		0		0		135,930,772		0		1,960,153,822
Ministry of Fisheries and Aquaculture Development	0		0		0		3,246,000		0		0		0		0		0		0		3,246,000
Ministry of Food and Agriculture	0		0		0		63,940,525		0		0		0		0		0		0		63,940,525
Ministry of Foreign Affairs and Reg Integration	10,660,750		0		0		44,188,635		0		12,682,665		0		0		0		0		67,532,050
Ministry of Gender, Children and Social Protection	10,873,271		0		0		56,204,758		0		0		0		0		0		0		508,430,349
Ministry of Health	-75,874		1,138,061,544		0		187,758,486		0		0		0		0		0		0		1,325,744,156
Ministry of Information and Media Relations	0		3,670,400		0		3,309,115		0		0		0		0		0		0		6,979,514
Ministry of Interior	29,225,329		0		0		213,399,632		0		0		0		0		0		0		242,624,961
Ministry of Lands and Natural Resources	5,345,201		93,581,800		0		0		83,983,317		8,752,796		0		0		0		156,296,111		347,959,225
Ministry Of National Security	8,440,000		92,287,812		0		0		0		0		0		0		0		0		607,710,701
Ministry Of Railways Development	0		0		0		0		0		0		0		0		0		0		74,069,046
Ministry of Roads and Highways	0		45,617		0		120,735,420		0		0		0		0		0		0		120,781,036
Ministry Of Sanitation and Water Resources	0		19,984,859		0		363,077,621		0		0		0		0		0		0		383,062,481
Ministry of Tourism, Culture and Creative Arts	0		2,506,081		0		253,843		0		1,126,874		0		0		0		0		3,886,798
Ministry of Trade and Industry	3,020,000		0		0		264,763		0		0		0		0		0		0		3,284,763
Ministry of Transport	0		0		0		27,198,558		0		0		0		0		0		0		27,198,558
Ministry of Water Resources, Works and Housing	0		4,448,602		0		148,582,380		0		0		0		0		0		0		153,030,982
Ministry of Youth and Sports	3,580,531		0		0		117,782,646		0		0		0		0		0		0		121,363,176
National Media Commission	0		0		0		0		0		0		2,276,056		0		0		0		2,276,056
Office of Government Machinery	3,847,559		102,116,240		0		227,371,715		0		0		122,582,143		0		0		0		455,917,657
Office of the Attorney General and Ministry of Justice	0		0		0		0		0		31,788		0		0		0		0		31,788
Office of the Head of Civil Service	1,141,600		0		0		0		0		0		0		0		0		0		1,141,600
Parliament of Ghana	0		0		0		0		0		0		154,887,130		0		0		0		154,887,130
Public Services Commission	0		0		0		0		0		0		1,003,189		0		0		0		1,003,189
Grand Total	145,730,947		3,151,316,391		441,352,320		3,132,822,537		344,558,790		78,702,007		342,477,730		135,930,772		157,460,276		7,930,351,770		

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WHOLE GOVERNMENT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

	NOTES	ANNUAL BUDGET WHOLE GOVERNMENT GH¢	SUPPLEMENTARY BUDGET WHOLE GOVERNMENT GH¢	REVISED BUDGET WHOLE GOVERNMENT GH¢	ACTUAL 2021 WHOLE OF GOVERNMENT GH¢	ACTUAL 2020 WHOLE OF GOVERNMENT GH¢	BUDGET VARIANCE WHOLE OF GOVERNMENT
RECEIPTS							
DIRECT TAX	2	29,932,715,411	0	29,932,715,411	27,709,806,120	22,113,078,513	(2,222,909,291)
INDIRECT TAX	3	26,547,095,964	25,047,385	26,572,143,349	32,979,232,570	27,642,895,978	6,407,089,221
GRANTS	5	4,577,810,833	455,232,982	5,033,043,814	7,648,615,497	4,215,686,918	2,615,571,683
NON-TAX REVENUE	6	42,481,141,811	128,087,783	42,609,229,594	32,185,718,607	13,092,124,322	(10,423,510,988)
LOANS RECEIVED	7	31,156,888,988	0	31,156,888,988	30,048,688,865	16,821,595,807	(1,108,200,123)
NET TREASURY OPERATIONS	8	41,850,022,247	-15,343,566,843	26,506,455,404	18,463,819,693	44,398,554,964	(8,042,635,711)
DISPOSAL OF NON-FINANCIAL ASSET	10	0	0	0	1,370,850	0	1,370,850
RECOVERIES	11	0	0	0	571,160,445	219,155,406	571,160,445
OTHER RECEIPTS	12	0	0	0	2,452,724,841	1,443,775,444	2,452,724,841
TOTAL RECEIPTS		176,545,675,254	-14,735,198,693	161,810,476,561	152,061,137,488	129,946,867,353	(9,749,339,073)
PAYMENTS							
COMPENSATION OF EMPLOYEES	13	35,226,191,775	27,331,861	35,253,523,636	38,996,062,628	33,580,255,835	(3,742,538,992)
USE OF GOODS AND SERVICES	14	47,940,945,899	182,250,735	48,123,196,634	22,373,991,653	26,384,715,699	25,749,204,981
NON-FINANCIAL ASSETS	21	7,543,201,756	345,945,441	7,889,147,197	19,308,447,901	7,540,677,925	(11,419,300,704)
INTEREST	15	38,818,506,093	80,000	38,818,586,093	36,266,334,307	25,305,495,800	2,552,251,786
GOVERNMENT SUBSIDIES	16	667,906,069	185,000	668,091,069	1,378,752,534	1,352,672,300	(710,661,465)
SOCIAL BENEFITS	18	2,018,135,970	2,635,941	2,020,771,912	160,019,821	931,079,069	1,860,752,091
OTHER EXPENDITURE	19	4,509,396,053	24,891,787	4,534,287,840	4,489,803,684	3,802,046,270	44,484,156
LOAN REPAYMENTS	22	15,282,577,604	0	15,282,577,604	7,193,377,785	8,599,581,216	8,089,199,819
OTHER PAYMENTS	23	16,426,420,026	-15,318,519,458	1,107,900,568	3,909,283,136	5,573,437,826	(2,801,382,568)
FINANCIAL ASSETS	24	0	0	0	1,351,723,014	777,040,920	(1,351,723,014)
FOREIGN FINANCED INVESTMENT	20	8,112,394,008	0	8,112,394,008	1,931,160,089	5,942,087,560	6,181,233,919
TOTAL PAYMENTS		176,545,675,254	-14,735,198,693	161,810,476,561	137,358,956,552	119,789,090,421	24,451,520,009
NET CHANGE IN STOCK OF CASH		0	0	0	14,702,180,936	10,157,776,932	
CASH/BANK BALANCE AS AT BEGINNING					37,950,269,003	23,200,235,518	
CASH/BANK BALANCE AS AT END					52,652,449,939	33,358,012,450	

**WHOLE GOVERNMENT STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTES	ANNUAL BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL 2021		ACTUAL 2020	
	WHOLE GOVERNMENT GH¢	WHOLE GOVERNMENT GH¢	WHOLE GOVERNMENT GH¢	WHOLE GOVERNMENT GH¢	WHOLE GOVERNMENT GH¢	WHOLE GOVERNMENT GH¢	WHOLE GOVERNMENT GH¢	WHOLE GOVERNMENT GH¢	WHOLE GOVERNMENT GH¢	WHOLE GOVERNMENT GH¢
REVENUE										
2	29,932,715,411	0	29,932,715,411	27,786,912,834	24,492,151,781	DIRECT TAX				
3	26,547,095,964	25,047,385	26,572,143,349	33,304,278,210	25,974,161,918	INDIRECT TAX				
5	4,577,810,833	455,232,982	5,033,043,814	7,648,615,497	4,215,686,918	GRANTS				
6	42,481,141,811	128,087,783	42,609,229,594	32,538,595,195	16,783,203,296	NON-TAX REVENUE				
	103,538,764,019	608,368,150	104,147,132,169	101,278,401,736	71,465,203,913	TOTAL REVENUE				
EXPENDITURE										
13	35,226,191,775	27,331,861	35,253,523,636	40,197,199,766	33,889,340,976	COMPENSATION OF EMPLOYEES				
14	47,940,945,899	182,250,735	48,123,196,634	32,709,193,246	27,563,835,584	USE OF GOODS AND SERVICES				
15	38,818,506,093	80,000	38,818,586,093	37,542,488,186	25,305,495,800	INTEREST				
16	667,906,069	185,000	668,091,069	1,379,204,902	1,450,001,632	GOVERNMENT SUBSIDIES				
17	0	0	0	12,010,687,147	9,431,907,243	EXCHANGE DIFFERENCE				
18	2,018,135,970	2,635,941	2,020,771,912	165,503,791	1,215,045,806	SOCIAL BENEFITS				
19	4,509,396,053	24,891,787	4,534,287,840	5,004,548,513	4,866,284,484	OTHER EXPENDITURE				
20	0	0	0	1,931,160,089	5,942,087,560	FOREIGN FINANCED INVESTMENT				
31	8,112,394,008	0	8,112,394,008	5,797,131,417	2,658,719,603	CONSUMPTION OF FIXED ASSETS				
	137,293,475,869	237,375,323	129,418,457,184	136,737,117,057	112,322,718,689	TOTAL EXPENDITURE				
	-33,754,711,850	370,992,826	-25,271,325,016	-35,458,715,321	-40,857,514,776	SURPLUS/(DEFICIT)				

WHOLE GOVERNMENT STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

		2021 WHOLE OF GOVERNMENT GH¢	2020 WHOLE OF GOVERNMENT GH¢
ASSETS	NOTES		
CURRENT ASSETS			
Cash and Cash Equivalents	25	52,652,449,939	33,358,012,450
Receivables	26	30,357,841,462	13,482,318,343
Prepayments	27	696,410,979	386,837,335
Inventory	30	2,299,229,376	438,558,335
TOTAL CURRENT ASSET		86,005,931,756	47,665,726,463
NON CURRENT ASSETS			
Receivables	28	17,899,035,110	15,637,062,327
Equity Investments	29	29,331,159,853	20,947,818,036
Property, Plant & Equipment	31	72,695,136,659	43,009,133,868
Land	34	18,567,118,080	27,211,206,848
Work In-Progress	35	21,862,310,206	13,990,261,854
Heritage Asset	32	5,953,634	
Intangible Assets	33	349,967,867	146,001,930
TOTAL NON-CURRENT ASSET		160,710,681,409	120,941,484,862
TOTAL ASSET		246,716,613,165	168,607,211,325
LIABILITIES			
CURRENT LIABILITIES			
Payables	36	67,051,469,322	34,081,886,214
Trust Monies	37	1,072,136,107	9,084,817,501
Domestic Loans	38	28,405,171,781	18,983,327,228
TOTAL CURRENT LIABILITIES		96,528,777,209	62,150,030,944
NON- CURRENT LIABILITIES			
Domestic Loans	38	192,486,717,317	144,278,381,645
External Loans	39	170,009,787,704	141,796,830,550
TOTAL NON-CURRENT LIABILITIES		362,496,505,020	286,075,212,195
TOTAL LIABILITIES		459,025,282,230	348,225,243,139
NET ASSET/LIABILITIES		(212,308,669,065)	(179,618,031,813)
CONTRIBUTED BY			
Accumulated Surpluses / (Deficits)		(212,308,669,065)	(179,618,031,813)
TOTAL NET LIABILITIES/EQUITY		(212,308,669,065)	(179,618,031,813)

WHOLE GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2021

	NOTES	2021 WHOLE OF GOVERNMENT GH¢	2020 WHOLE OF GOVERNMENT GH¢
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipt From Operating Activities			
Taxes	4	60,689,038,690	49,755,974,491
Grants	5	7,648,615,497	4,215,686,918
Non-Tax Revenue	6	31,989,528,342	12,874,623,985
Other Receipts	12	2,452,724,841	1,443,775,444
Total Receipt		102,779,907,370	68,290,060,838
Cash Payment For Operating Activities			
Compensation of Employees	13	(38,996,062,628)	(33,580,255,835)
Goods and Services	14	(22,373,991,653)	(26,384,715,699)
Interest	15	(36,266,334,307)	(25,305,495,800)
Government Subsidies	16	(1,378,752,534)	(1,352,672,300)
Social Benefit	18	(160,019,821)	(931,079,069)
Other Expenses	19	(4,489,795,132)	(3,779,637,223)
Other Payments	23	(3,909,283,136)	(5,573,437,826)
Foreign Financed Investment	20	(1,931,160,089)	(5,942,087,560)
Total Payment		(109,505,399,300)	(102,849,381,313)
NET CASHFLOW FROM OPERATING ACTIVITIES		(6,725,491,930)	(34,559,320,475)
CASHFLOW FROM INVESTING ACTIVITIES			
Cash Receipt From Investing Activities			
Disposal of Non-Financial Asset	10	1,370,850	-
Recovery of Loans		23,800,385	39,145,445
Sale of Investment	11	537,518,916	172,683,803
Recovery of Advances		9,841,143	7,326,158
Dividend Received		196,190,265	217,500,337
Total Receipt		768,721,559	436,655,743
Cash Payment For Investing Activities			
	21	(19,308,447,901)	(7,540,677,925)
Issue of Loans	24	(815,023,897)	-
Purchase of Investment		(517,734,893)	(293,747,643)
Issue of Advances	24	(18,964,223)	(483,293,278)
Total Payment		(20,660,170,915)	(8,317,718,845)
NET CASHFLOW FROM INVESTING ACTIVITIES		(19,891,449,356)	(7,881,063,102)

WHOLE GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2021

	NOTES	2021 WHOLE OF GOVERNMENT GH¢	2020 WHOLE OF GOVERNMENT GH¢
CASHFLOW FROM FINANCING ACTIVITIES			
Cash Receipt From Financing Activities			
Proceeds from Domestic Borrowing	8	97,364,521,869	117,581,880,296
Proceeds from External Borrowing	7	29,015,873,485	16,690,586,947
Total Receipt		126,380,395,355	134,272,467,243
Cash Payment For Financing Activities			
Repayment of Domestic Borrowing	8	(79,798,118,897)	(73,080,826,993)
Repayment of External Borrowing	22	(5,263,145,684)	(8,571,070,693)
Dividend Paid		(8,552)	(22,409,047)
Total Payment		(85,061,273,133)	(81,674,306,734)
NET CASHFLOW FROM FINANCING ACTIVITIES		41,319,122,221	52,598,160,509
NET CHANGE IN STOCK OF CASH		14,702,180,936	10,157,776,932
CASH AND CASH EQUIVALENT AT BEGINNING		37,950,269,003	23,200,235,518
CASH AND CASH EQUIVALENT AT CLOSE		52,652,449,939	33,358,012,450

CENTRAL GOVERNMENT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTES	ANNUAL BUDGET CENTRAL GOVERNMENT		SUPPLEMENTARY BUDGET CENTRAL GOVERNMENT		REVISED BUDGET CENTRAL GOVERNMENT		ACTUAL 2021 CENTRAL GOVERNMENT		ACTUAL 2020 CENTRAL GOVERNMENT		BUDGET VARIANCE CENTRAL GOVERNMENT	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
RECEIPTS												
2	29,932,715,411	0	29,932,715,411	0	29,932,715,411	27,709,806,120	22,113,078,513	-2,222,909,291				
3	26,547,095,964	25,047,385	26,572,143,349		26,572,143,349	32,979,232,570	27,642,895,978	6,407,089,221				
5	1,465,136,154	0	1,465,136,154		1,465,136,154	2,455,198,028	3,559,526,448	990,061,874				
6	14,507,365,465	0	14,507,365,465		14,507,365,465	9,357,743,178	6,022,881,200	-5,149,622,287				
7	31,156,888,988	0	31,156,888,988		31,156,888,988	29,210,461,477	16,821,595,807	-1,946,427,511				
8	41,850,022,247	-15,343,566,843	26,506,455,404		26,506,455,404	18,463,819,693	44,398,554,964	-8,042,635,711				
10	0	0	0		0	0	0	0				
11	0	0	0		0	31,580,379	199,690,274	31,580,379				
12	0	0	0		0	75,799,726	1,442,285,694	75,799,726				
TOTAL RECEIPTS	145,459,224,229	-15,318,519,458	130,140,704,771		130,140,704,771	120,283,641,170	122,200,508,879	-9,857,063,601				

PAYMENTS												
13	31,001,344,469	0	31,001,344,469		31,001,344,469	35,741,547,432	31,676,687,915	-4,740,202,964				
14	30,425,033,679	0	30,425,033,679		30,425,033,679	12,492,259,280	14,533,631,427	17,932,774,399				
21	3,240,621,244	0	3,240,621,244		3,240,621,244	5,694,382,015	6,552,668,194	-2,453,760,771				
15	35,863,814,494	0	35,863,814,494		35,863,814,494	33,995,737,787	24,960,566,481	1,868,076,707				
16	666,542,387	0	666,542,387		666,542,387	1,378,662,534	1,352,478,303	-712,120,147				
18	1,964,783,454	0	1,964,783,454		1,964,783,454	125,162,084	922,844,925	1,839,621,370				
19	2,475,692,865	0	2,475,692,865		2,475,692,865	3,542,148,683	3,508,769,052	-1,066,455,819				
22	15,282,577,604	0	15,282,577,604		15,282,577,604	5,293,374,898	8,599,581,216	9,989,202,706				
23	16,426,420,026	-15,318,519,458	1,107,900,568		1,107,900,568	5,457,471,683	5,518,744,689	-4,349,571,115				
24	0	0	0		0	538,383,937	291,330,396	-538,383,937				
20	8,112,394,008	0	8,112,394,008		8,112,394,008	1,931,160,089	5,942,087,560	6,181,233,919				
TOTAL PAYMENTS	145,459,224,229	-15,318,519,458	130,140,704,771		130,140,704,771	106,190,290,424	103,859,390,160	23,950,414,347				

NET CHANGE IN STOCK OF CASH	-	-	-		-	14,093,350,747	18,341,118,719	-				
CASH/BANK BALANCE AS AT BEGINNING						32,458,986,596	13,429,246,838	-				
CASH/BANK BALANCE AS AT END						46,552,337,342	31,770,365,557	-				

**CENTRAL GOVERNMENT STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2021**

	NOTES	ANNUAL BUDGET CENTRAL GOVERNMENT GH¢	SUPPLEMENTARY BUDGET CENTRAL GOVERNMENT GH¢	REVISED BUDGET CENTRAL GOVERNMENT GH¢	ACTUAL 2021 CENTRAL GOVERNMENT GH¢	ACTUAL 2020 CENTRAL GOVERNMENT GH¢
REVENUE						
DIRECT TAX	2	29,932,715,411	0	29,932,715,411	27,709,806,120	24,492,151,781
INDIRECT TAX	3	26,547,095,964	25,047,385	26,572,143,349	31,012,028,118	25,937,793,849
GRANTS	5	1,465,136,154	0	1,465,136,154	2,455,198,028	3,559,526,448
NON-TAX REVENUE	6	14,507,365,465	0	14,507,365,465	9,499,109,891	6,028,330,932
TOTAL REVENUE		72,452,312,994	25,047,385	72,477,360,379	70,676,142,156	60,017,803,011
EXPENDITURE						
COMPENSATION OF EMPLOYEES	13	31,001,344,469	0	31,001,344,469	35,861,946,597	31,898,796,116
USE OF GOODS AND SERVICES	14	30,425,033,679	0	30,425,033,679	13,748,647,575	15,560,211,951
INTEREST	15	35,863,814,494	0	35,863,814,494	33,995,737,787	24,960,566,481
GOVERNMENT SUBSIDIES	16	666,542,387	0	666,542,387	1,379,114,902	1,449,743,792
EXCHANGE DIFFERENCE	17	0	0	0	12,010,687,147	9,431,907,243
SOCIAL BENEFITS	18	1,964,783,454	0	1,964,783,454	126,416,716	1,206,634,471
OTHER EXPENDITURE	19	2,475,692,865	0	2,475,692,865	3,542,148,683	4,534,458,527
FOREIGN FINANCED INVESTMENT	20	8,112,394,008	0	0	1,931,160,089	5,942,087,560
CONSUMPTION OF FIXED ASSETS	31	0	0	0	2,358,618,051	1,381,235,690
TOTAL EXPENDITURE		110,509,605,355	0	102,397,211,347	104,954,477,548	96,365,641,832
SURPLUS/(DEFICIT)		-38,057,292,361	25,047,385	-29,919,850,968	-34,278,335,392	-36,347,838,822

CENTRAL GOVERNMENT STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

		2021 CENTRAL GOVERNMENT	2020 CENTRAL GOVERNMENT
	NOTES	GH¢	GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	25	46,552,337,342	31,770,365,557
Receivables	26	2,260,941,086	1,668,260,403
Prepayments	27	306,954,966	236,564,607
Inventory	30	147,070,633	147,304,294
TOTAL CURRENT ASSET		49,267,304,026	33,822,494,861
NON CURRENT ASSETS			
Receivables	28	15,701,708,562	15,637,062,327
Equity Investments	29	13,594,466,474	11,947,953,668
Property, Plant & Equipment	31	22,256,108,276	21,492,744,416
Land	34	14,316,560,016	27,185,052,917
Work In-Progress	35	9,352,226,455	7,497,581,515
Heritage Asset	32	1,099,705	
Intangible Assets	33	192,919,332	128,241,305
TOTAL NON-CURRENT ASSET		75,415,088,821	83,888,636,148
TOTAL ASSET		124,682,392,847	117,711,131,009
LIABILITIES			
CURRENT LIABILITIES			
Payables	36	19,700,389,886	14,144,584,124
Trust Monies	37	1,153,347,324	2,765,129,200
Domestic Loans	38	21,145,185,565	15,882,458,904
TOTAL CURRENT LIABILITIES		41,998,922,775	32,792,172,229
NON- CURRENT LIABILITIES			
Domestic Loans	38	158,787,538,710	132,762,307,119
External Loans	39	170,009,787,704	141,796,830,550
TOTAL NON-CURRENT LIABILITIES		328,797,326,414	274,559,137,670
TOTAL LIABILITIES		370,796,249,189	307,351,309,898
NET ASSET/LIABILITIES		(246,113,856,342)	(189,640,178,890)
CONTRIBUTED BY			
Accumulated Surpluses / (Deficits)		(246,113,856,342)	(189,640,178,889)
TOTAL NET LIABILITIES/EQUITY		(246,113,856,342)	(189,640,178,889)

CENTRAL GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2021

	NOTES	2021 CENTRAL GOVERNMENT GH¢	2020 CENTRAL GOVERNMENT GH¢
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipt From Operating Activities			
Taxes	4	60,689,038,690	49,755,974,491
Grants	5	2,455,198,028	3,559,526,448
Non-Tax Revenue	6	8,882,901,570	5,805,380,863
Other Receipts	12	75,799,726	1,442,285,694
Total Receipt		72,102,938,014	60,563,167,496
Cash Payment For Operating Activities			
Compensation of Employees	13	(35,741,547,432)	(31,676,687,915)
Goods and Services	14	(12,492,259,280)	(14,533,631,427)
Interest	15	(33,995,737,787)	(24,960,566,481)
Government Subsidies	16	(1,378,662,534)	(1,352,478,303)
Social Benefit	18	(125,162,084)	(922,844,925)
Other Expenses	19	(3,542,148,683)	(3,508,769,052)
Other Payments	23	(5,457,471,683)	(5,518,744,689)
Foreign Financed Investment	20	(1,931,160,089)	(5,942,087,560)
Total Payment		(94,664,149,573)	(88,415,810,355)
NET CASHFLOW FROM OPERATING ACTIVITIES		(22,561,211,559)	(27,852,642,859)
CASHFLOW FROM INVESTING ACTIVITIES			
Cash Receipt From Investing Activities			
Disposal of Non-Financial Asset	10	-	-
Recovery of Loans		23,800,385	39,145,445
Sale of Investment	11	-	153,249,912
Recovery of Advances		7,779,994	7,294,917
Dividend Received		474,841,608	217,500,337
Total Receipt		506,421,987	417,190,611
Cash Payment For Investing Activities			
Acquisition of Non-Financial Asset	21	(5,694,382,015)	(6,552,668,194)
Issue of Loans	24	(41,523,674)	-
Purchase of Investment		(478,022,580)	(284,494,612)
Issue of Advances	24	(18,837,683)	(6,835,784)
Total Payment		(6,232,765,952)	(6,843,998,589)
NET CASHFLOW FROM INVESTING ACTIVITIES		(5,726,343,965)	(6,426,807,978)

CENTRAL GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2021

	NOTES	2021 CENTRAL GOVERNMENT GH¢	2020 CENTRAL GOVERNMENT GH¢
CASHFLOW FROM FINANCING ACTIVITIES			
Cash Receipt From Financing Activities			
Proceeds from Domestic Borrowing	8	96,526,294,481	117,581,880,296
Proceeds from External Borrowing	7	29,015,873,485	16,690,586,947
Total Receipt		125,542,167,966	134,272,467,243
Cash Payment For Financing Activities			
Repayment of Domestic Borrowing	8	(77,898,116,010)	(73,080,826,993)
Repayment of External Borrowing	22	(5,263,145,684)	(8,571,070,693)
Dividend Paid		-	-
Total Payment		(83,161,261,695)	(81,651,897,687)
NET CASHFLOW FROM FINANCING ACTIVITIES		42,380,906,271	52,620,569,556
NET CHANGE IN STOCK OF CASH		14,093,350,747	18,341,118,719
CASH AND CASH EQUIVALENT AT BEGINNING		32,458,986,596	13,429,246,838
CASH AND CASH EQUIVALENT AT CLOSE		46,552,337,342	31,770,365,557

LOCAL GOVERNMENT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

	NOTES	ANNUAL BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL 2021		BUDGET VARIANCE	
		LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT
RECEIPTS											
DIRECT TAX	2	0	0	0	0	0	0	0	0	0	0
INDIRECT TAX	3	0	0	0	0	0	0	0	0	0	0
GRANTS	5	3,112,674,679		455,232,982		3,567,907,660		1,768,799,507		-1,799,108,154	
NON-TAX REVENUE	6	522,028,338		128,087,783		650,116,121		455,710,089		-194,406,032	
LOANS RECEIVED	7	0	0	0	0	0	0	0	0	0	0
NET TREASURY OPERATIONS	8	0	0	0	0	0	0	0	0	0	0
DISPOSAL OF NON-FINANCIAL ASSET	10	0	0	0	0	0	0	0	0	0	0
RECOVERIES	11	0	0	0	0	0	0	2,061,149		2,061,149	
OTHER RECEIPTS	12	0	0	0	0	0	0	0		0	
TOTAL RECEIPTS		3,634,703,017		583,320,765		4,218,023,781		2,226,570,745		-1,991,453,037	

	ANNUAL BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL 2021		BUDGET VARIANCE		
	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	
PAYMENTS											
COMPENSATION OF EMPLOYEES	13	749,113,480		27,331,861		776,445,340		915,092,779		-138,647,439	
USE OF GOODS AND SERVICES	14	1,001,297,517		182,250,735		1,183,548,252		478,021,776		705,526,476	
NON-FINANCIAL ASSETS	21	1,694,475,683		345,945,441		2,040,421,125		484,606,891		1,555,814,234	
INTEREST	15	0	0	80,000	0	80,000	0	0	0	80,000	
GOVERNMENT SUBSIDIES	16	1,363,683		185,000		1,548,683		90,000		1,458,683	
SOCIAL BENEFITS	18	12,480,676		2,635,941		15,116,617		6,028,156		9,088,461	
OTHER EXPENDITURE	19	175,971,978		24,891,787		200,863,765		73,119,786		127,743,978	
LOAN REPAYMENTS	22	0	0	0	0	0	0	0	0	0	0
OTHER PAYMENTS	23	0	0	0	0	0	0	16,104,766		-16,104,766	
FINANCIAL ASSETS	24	0	0	0	0	0	0	39,838,854		-39,838,854	
FOREIGN FINANCED INVESTMENT	20	0	0	0	0	0	0	0		0	
TOTAL PAYMENTS		3,634,703,017		583,320,765		4,218,023,781		2,012,903,008		2,205,120,773	

NET CHANGE IN STOCK OF CASH	-	-	-	-	-	-	-	213,667,737			
CASH/BANK BALANCE AS AT BEGINNING								287,390,546			
CASH/BANK BALANCE AS AT END								501,058,283			

**LOCAL GOVERNMENT STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTES	ANNUAL BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL 2021		ACTUAL 2020	
	LOCAL GOVERNMENT GH¢	GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	GOVERNMENT GH¢
REVENUE										
2	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0
5	3,112,674,679		455,232,982		3,567,907,660		1,768,799,507		1,428,856,604	
6	522,028,338		128,087,783		650,116,121		455,710,089		421,864,096	
TOTAL REVENUE	3,634,703,017		583,320,765		4,218,023,781		2,224,509,595		1,850,720,700	
EXPENDITURE										
13	749,113,480		27,331,861		776,445,340		916,518,146		851,659,649	
14	1,001,297,517		182,250,735		1,183,548,252		623,258,667		703,594,519	
15	0		80,000		80,000		0		0	
16	1,363,683		185,000		1,548,683		90,000		257,840	
17	0		0		0		0		0	
18	12,480,676		2,635,941		15,116,617		7,480,524		5,938,666	
19	175,971,978		24,891,787		200,863,765		93,265,154		132,012,798	
20	0		0		0		0		0	
31	0		0		0		71,586,136		49,309,511	
TOTAL EXPENDITURE	1,940,227,333		237,375,323		2,177,602,657		1,712,198,628		1,742,772,984	
SURPLUS/(DEFICIT)	1,694,475,683		345,945,441		2,040,421,125		512,310,968		107,947,716	

LOCAL GOVERNMENT STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

		2021	2020
		LOCAL GOVERNMENT	LOCAL GOVERNMENT
	NOTES	GH¢	GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	25	501,058,283	(7,663,740)
Receivables	26	9,833,665	14,583,104
Prepayments	27	1,969,269	10,814,482
Inventory	30	4,859,266	2,251,241
TOTAL CURRENT ASSET		517,720,483	19,985,086
NON CURRENT ASSETS			
Receivables	28	-	-
Equity Investments	29	5,394,207	15,583,448
Property, Plant & Equipment	31	1,143,764,966	855,498,441
Land	34	44,796,578	26,153,931
Work In-Progress	35	488,851,913	333,425,139
Heritage Asset	32	4,853,929	
Intangible Assets	33	1,122,713	256,423
TOTAL NON-CURRENT ASSET		1,688,784,306	1,230,917,382
TOTAL ASSET		2,206,504,789	1,250,902,469
LIABILITIES			
CURRENT LIABILITIES			
Payables	36	205,381,752	227,135,250
Trust Monies	37	-	191,528
Domestic Loans	38	-	-
TOTAL CURRENT LIABILITIES		205,381,752	227,326,778
NON- CURRENT LIABILITIES			
Domestic Loans	38	-	-
External Loans	39	-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		205,381,752	227,326,778
NET ASSET /LIABILITIES		2,001,123,037	1,023,575,691
CONTRIBUTED BY			
Accumulated Surpluses / (Deficits)		2,001,123,037	1,023,575,691
TOTAL NET LIABILITIES/EQUITY		2,001,123,037	1,023,575,691

LOCAL GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2021

	NOTES	2021 LOCAL GOVERNMENT GH¢	2020 LOCAL GOVERNMENT GH¢
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipt From Operating Activities			
Taxes	4	-	-
Grants	5	1,768,799,507	1,428,856,604
Non-Tax Revenue	6	455,710,089	421,864,096
Other Receipts	12	-	1,489,750
Total Receipt		2,224,509,595	1,852,210,450
Cash Payment For Operating Activities			
Compensation of Employees	13	(915,092,779)	(832,782,172)
Goods and Services	14	(478,021,776)	(551,055,158)
Interest	15	-	-
Government Subsidies	16	(90,000)	(193,997)
Social Benefit	18	(6,028,156)	(5,814,822)
Other Expenses	19	(73,119,786)	(93,464,059)
Other Payments	23	(16,104,766)	(46,329,407)
Foreign Financed Investment	20	-	-
Total Payment		(1,488,457,264)	(1,529,639,615)
NET CASHFLOW FROM OPERATING ACTIVITIES		736,052,332	322,570,835
CASHFLOW FROM INVESTING ACTIVITIES			
Cash Receipt From Investing Activities			
Disposal of Non-Financial Asset	10	-	-
Recovery of Loans		-	-
Sale of Investment	11	-	19,433,891
Recovery of Advances		2,061,149	31,241
Dividend Received		-	-
Total Receipt		2,061,149	19,465,132
Cash Payment For Investing Activities			
Acquisition of Non-Financial Asset	21	(484,606,891)	(628,353,329)
Issue of Loans	24	-	-
Purchase of Investment		(39,712,313)	(9,253,031)
Issue of Advances	24	(126,541)	(224,259)
Total Payment		(524,445,744)	(637,830,619)
NET CASHFLOW FROM INVESTING ACTIVITIES		(522,384,595)	(618,365,487)

LOCAL GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2021

	NOTES	2021 LOCAL GOVERNMENT GH¢	2020 LOCAL GOVERNMENT GH¢
CASHFLOW FROM FINANCING ACTIVITIES			
Cash Receipt From Financing Activities			
Proceeds from Domestic Borrowing	8	-	-
Proceeds from External Borrowing	7	-	-
Total Receipt		-	-
Cash Payment For Financing Activities			
Repayment of Domestic Borrowing	8	-	-
Repayment of External Borrowing	22	-	-
Dividend Paid		-	-
Total Payment		-	-
NET CASHFLOW FROM FINANCING ACTIVITIES		-	-
NET CHANGE IN STOCK OF CASH		213,667,737	(295,794,652)
CASH AND CASH EQUIVALENT AT BEGINNING		287,390,546	288,130,912
CASH AND CASH EQUIVALENT AT CLOSE		501,058,283	(7,663,740)

STATE OWNED ENTERPRISE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

		ANNUAL BUDGET	ACTUAL 2021	ACTUAL 2020	BUDGET VARIANCE
		SOEs & GBES	SOEs & GBES	SOEs & GBES	SOEs & GBES
	NOTES	GH¢			
RECEIPTS					
2	DIRECT TAX	-	0	0	-
3	INDIRECT TAX	-	0	0	-
5	GRANTS	-	6,529,356,103	0	6,529,356,103.00
6	NON-TAX REVENUE	27,451,748,008.15	22,372,265,340	6,647,379,026	5,079,482,668.39
7	LOANS RECEIVED	-	838,227,389	0	838,227,388.68
8	NET TREASURY OPERATIONS	-	0	0	-
10	DISPOSAL OF NON-FINANCIAL ASSET	-	1,370,850	0	1,370,849.93
11	RECOVERIES	-	537,518,916	0	537,518,916.41
12	OTHER RECEIPTS	-	2,376,925,115	0	2,376,925,115.20
	TOTAL RECEIPTS	27,451,748,008	32,655,663,713	6,647,379,026	5,203,915,704.83
PAYMENTS					
13	COMPENSATION OF EMPLOYEES	3,475,733,827	2,339,422,416	1,070,785,747	1,136,311,411
14	USE OF GOODS AND SERVICES	16,514,614,703	10,276,419,435	12,072,725,248	6,238,195,269
21	NON-FINANCIAL ASSETS	2,608,104,828	13,129,458,996	359,656,403	-10,521,354,168
15	INTEREST	2,954,691,599	2,270,596,520	344,929,319	684,095,079
16	GOVERNMENT SUBSIDIES	0	0	0	0
18	SOCIAL BENEFITS	40,871,840	28,829,581	2,419,322	12,042,259
19	OTHER EXPENDITURE	1,857,731,210	874,535,214	199,813,159	983,195,996
22	LOAN REPAYMENTS	0	1,900,002,887	0	-1,900,002,887
23	OTHER PAYMENTS	0	667,735,989	8,363,730	-667,735,989
24	FINANCIAL ASSETS	0	773,500,223	476,233,234	-773,500,223
20	FOREIGN FINANCED INVESTMENT	0	0	0	0
	TOTAL PAYMENTS	27,451,748,008	32,260,501,261	14,534,926,161	-4,808,753,252
	NET CHANGE IN STOCK OF CASH	-	395,162,452	-7,887,547,135	
	CASH/BANK BALANCE AS AT BEGINNING		5,203,891,861	9,482,857,769	
	CASH/BANK BALANCE AS AT END		5,599,054,314	1,595,310,634	

**STATE OWNED ENTERPRISE STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2021**

	NOTES	ANNUAL BUDGET SOEs & GBES	ACTUAL 2021 SOEs & GBES	ACTUAL 2020 SOEs & GBES
		GH¢	GH¢	
REVENUE				
DIRECT TAX	2	0	0	0
INDIRECT TAX	3	0	0	0
GRANTS	5	0	6,529,356,103	0
NON-TAX REVENUE	6	27,451,748,008	22,583,775,216	10,333,008,269
TOTAL REVENUE		27,451,748,008	29,113,131,319	10,333,008,269

EXPENDITURE

COMPENSATION OF EMPLOYEES	13	3,475,733,827	3,418,735,022	1,138,885,211
USE OF GOODS AND SERVICES	14	16,514,614,703	19,209,995,842	12,072,725,248
INTEREST	15	2,954,691,599	3,546,750,399	344,929,319
GOVERNMENT SUBSIDIES	16	0	0	0
EXCHANGE DIFFERENCE	17	0	0	0
SOCIAL BENEFITS	18	40,871,840	31,606,552	2,472,669
OTHER EXPENDITURE	19	1,857,731,210	1,369,134,675	199,813,159
FOREIGN FINANCED INVESTMENT	20	0	0	0
CONSUMPTION OF FIXED ASSETS	31	0	3,366,927,230	1,228,174,402
TOTAL EXPENDITURE		24,843,643,180	30,943,149,720	14,987,000,007
SURPLUS/(DEFICIT)		2,608,104,828	-1,830,018,401	-4,653,991,738

STATE OWNED ENTERPRISE STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

		2021 SOEs & GBEs	2020 SOEs & GBEs
ASSETS	NOTES	GH¢	GH¢
CURRENT ASSETS			
Cash and Cash Equivalents	25	5,599,054,314	1,595,310,634
Receivables	26	28,168,277,928	12,417,159,372
Prepayments	27	387,486,744	139,458,246
Inventory	30	2,147,299,477	289,002,800
TOTAL CURRENT ASSET		36,302,118,463	14,440,931,052
NON CURRENT ASSETS			
Receivables	28	2,197,326,548	-
Equity Investments	29	17,749,702,195	10,559,487,006
Property, Plant & Equipment	31	49,295,263,417	20,660,891,011
Land	34	4,205,761,486	-
Work In-Progress	35	12,021,231,838	6,159,255,201
Heritage Asset	32	-	-
Intangible Assets	33	155,925,822	17,504,201
TOTAL NON-CURRENT ASSET		85,625,211,306	37,397,137,419
TOTAL ASSET		121,927,329,769	51,838,068,471
LIABILITIES			
CURRENT LIABILITIES			
Payables	36	47,283,025,187	19,746,534,908
Trust Monies	37	-	6,937,181,309
Domestic Loans	38	7,259,986,215	3,100,868,324
TOTAL CURRENT LIABILITIES		54,543,011,403	29,784,584,541
NON- CURRENT LIABILITIES			
Domestic Loans	38	33,699,178,607	11,516,074,525
External Loans	39	-	-
TOTAL NON-CURRENT LIABILITIES		33,699,178,607	11,516,074,525
TOTAL LIABILITIES		88,242,190,009	41,300,659,066
NET ASSET/LIABILITIES		33,685,139,760	10,537,409,404
CONTRIBUTED BY			
Accumulated Surpluses / (Deficits)		33,685,139,760	10,537,409,404
TOTAL NET LIABILITIES/EQUITY		33,685,139,760	10,537,409,404

STATE OWNED ENTERPRISE STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2021

		2021 SOEs & GBEs	2020 SOEs & GBEs
	NOTES	GH¢	GH¢
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipt From Operating Activities			
Taxes	4	-	-
Grants	5	6,529,356,103	-
Non-Tax Revenue	6	22,176,075,075	6,647,379,026
Other Receipts	12	2,376,925,115	-
Total Receipt		31,082,356,293	6,647,379,026
Cash Payment For Operating Activities			
Compensation of Employees	13	(2,339,422,416)	(1,070,785,747)
Goods and Services	14	(10,276,419,435)	(12,072,725,248)
Interest	15	(2,270,596,520)	(344,929,319)
Government Subsidies	16	-	-
Social Benefit	18	(28,829,581)	(2,419,322)
Other Expenses	19	(399,685,054)	(177,404,112)
Other Payments	23	(667,735,989)	(8,363,730)
Foreign Financed Investment	20	-	-
Total Payment		(15,982,688,995)	(13,676,627,477)
NET CASHFLOW FROM OPERATING ACTIVITIES		15,099,667,298	(7,029,248,451)
CASHFLOW FROM INVESTING ACTIVITIES			
Cash Receipt From Investing Activities			
Disposal of Non-Financial Asset	10	1,370,850	-
Recovery of Loans		-	-
Sale of Investment	11	537,518,916	-
Recovery of Advances		-	-
Dividend Received		196,190,265	-
Total Receipt		735,080,031	-
Cash Payment For Investing Activities			
Acquisition of Non-Financial Asset	21	(13,129,458,996)	(359,656,403)
Issue of Loans	24	(773,500,223)	-
Purchase of Investment		-	-
Issue of Advances	24	-	(476,233,234)
Total Payment		(13,902,959,219)	(835,889,637)
NET CASHFLOW FROM INVESTING ACTIVITIES		(13,167,879,188)	(835,889,637)

STATE OWNED ENTERPRISE STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2021

		2021 SOEs & GBEs	2020 SOEs & GBEs
	NOTES	GH¢	GH¢
CASHFLOW FROM FINANCING ACTIVITIES			
Cash Receipt From Financing Activities			
Proceeds from Domestic Borrowing	8	838,227,389	-
Proceeds from External Borrowing	7	-	-
Total Receipt		838,227,389	-
Cash Payment For Financing Activities			
Repayment of Domestic Borrowing	8	(1,900,002,887)	-
Repayment of External Borrowing	22	-	-
Dividend Paid		(474,850,160)	(22,409,047)
Total Payment		(2,374,853,047)	(22,409,047)
NET CASHFLOW FROM FINANCING ACTIVITIES		(1,536,625,658)	(22,409,047)
NET CHANGE IN STOCK OF CASH		395,162,452	(7,887,547,135)
CASH AND CASH EQUIVALENT AT BEGINNING		5,203,891,861	9,482,857,769
CASH AND CASH EQUIVALENT AT CLOSE		5,599,054,313	1,595,310,634

Mission Statement

The Ghana Audit Service exists

To promote

- good governance in the areas of transparency, accountability and probity in Ghana's public financial management system

By auditing

- to recognised international standards

And

- reporting audit results to Parliament

