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**REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC
ACCOUNTS OF GHANA (GENERAL GOVERNMENT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

TRANSMITTAL LETTER

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Dear Rt. Hon. Speaker,

**REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF
GHANA (GENERAL GOVERNMENT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

I deem it a great honour to submit my audit report on the Public Accounts of Ghana for the year ended 31 December 2022 in accordance with Article 187(5) of the 1992 Constitution of the Republic of Ghana and Section 13 of the Audit Service Act, 2000 (Act 584).

2. Mr. Speaker, the report highlights the outcomes of the financial statements which comprises mainly the Consolidated Statement of Financial Position, Consolidated Statement of Financial Performance, Consolidated Statement of Receipts and Payments, Consolidated Statement of Cash Flow, and the supporting Notes and Schedules, as well as my Audit Opinion thereon.

3. In my opinion, except for the adjustments of beginning accumulated depreciation, prior year adjustments without detailed disclosures, non-recognition of post-employment benefits, and non-disclosure of information

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about interest in other entities, the accounts present fairly, in all material respects, the financial position of the Government of Ghana as at 31 December 2022; and the results of its operations for the year then ended were in accordance with the stated accounting policies.

4. I wish to acknowledge the cooperation and assistance accorded the Audit Team 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,



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 (WHOLE OF GOVERNMENT) FOR
THE YEAR ENDED 31 DECEMBER 2022**

Introduction

1. 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 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 and events in 2022 which impacted the Public Fund (PF). My review of these transactions and 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, we assessed the control environment within which the transactions and events were affected. 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, I evolved and executed audit procedures which, in my view were necessary to minimise audit risks. We also reviewed systems supporting transactions or events and carried out substantive tests as appropriate.

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

6. I 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 (whole of Government Accounts) for the year ended 31 December 2022. As a result, comments on systems and internal controls in this report may not be exhaustive.

Summary of Significant Findings and Recommendations

7. We noted that, the Controller and Accountant General (CAG) in the effort of bringing the government legacy fixed assets onto the whole government accounts passed adjustments totalling Gh¢59,862,408,961 to the beginning accumulative depreciation balance of some non-current assets but then, did not provide explanatory notes to the accounts regarding, the nature and impact of the adjustments on the current and prior year financial statements and whether the adjustments were because of change in accounting policy for Property plant and Equipment.

8. We advised CAG to provide disclosures and explanatory notes as to whether the adjustments were because of change in depreciation policy, description of the nature and impact of the adjustments to the current and prior year financial statements to ensuring accuracy and reliability of the financial statements figures.

9. We noted that CAG could not meet our expectation of implementing the previous year's recommendation and hence, continued to pass prior year adjustments to some financial statements line item without proper explanatory 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.

10. Though we acknowledge that prior period adjustments are inevitable in the preparation of the Whole Government Accounts, we maintained our recommendation that CAG should provide explanatory notes to the financial

statements line items affected by the prior year adjustments indicating; the nature, and impact of the adjustments in the financial statements and possibly restate the prior year financial statements as though no errors have occurred to ensure full compliance with IPSAS 3.

11. In paragraph 1.17.0-1.17.3 of the accounting policies, Controller and Accountant General (CAG) stated the level of Government covered by the financial statements. Again, CAG stated the percentage interest in State owned Enterprises (SOEs) and Government Business Enterprises (GBEs), however, CAG did not disclose as required by the International Public Sector Accounting Standard 38: The significant judgments and assumptions made in determining:

- i. The nature of its interest in another entity or arrangement;
- ii. The type of joint arrangement in which it has an interest (paragraphs 12-14); and
- iii. That it meets the definition of an investment entity, if applicable (paragraph 15).

12. We urged that, CAG should ensure full compliance with IPSASs that he has asserted as complied with to facilitate accurate and transparent financial reporting, enhance accountability, and maintain the confidence of stakeholders.

13. We noted that CAG did not recognize the liability for current and future CAP30 staff in the statement of financial position as required by IPSAS 39. CAGD however, provided a disclosure in the accounts stating that it has established an Employees' Benefit Obligations of Gh¢10.3billion in respect of pensions and gratuity payments for Government employees on the CAP 30 Pension Scheme for the next 20 years of which Gh¢1.7billion will be due in the 2023 financial year.

14. We recommended that CAGD should provide the basis for the computation of the estimated Employee's Benefits Obligation of Gh¢10.3 billion; and complete the necessary consultation with the relevant stakeholders and recognize the liability in the accounts as required by IPSAS 39.

Detail of Findings and Recommendations

Adjustments of beginning Accumulated depreciation - GH¢59,862,408,961

15. The objective of IPSAS 3 is to prescribe the criteria for selecting and changing accounting policies, together with the accounting treatment and disclosure of changes in accounting policies, changes in accounting estimates, and the correction of errors.

16. The Standard is intended to enhance the relevance and reliability of an entity's financial statements and the comparability of those financial statements over time and with the financial statements of other entities.

17. The standard defines prior period errors as omissions from, and misstatements in the entity's financial statements for one or more prior periods arising from a failure to use, or a misuse of reliable information that was available when financial statements for those periods were authorized for issue and could reasonably be expected to have been obtained and considered in the preparation and presentation of those financial statements.

18. Such errors include the effects of mathematical mistakes, mistakes in applying accounting policies, oversights or misinterpretations of facts and fraud.

19. The Standard further states that, an entity shall select and apply its accounting policies consistently for similar transactions, other events and conditions, unless an IPSAS specifically requires or permits categorization of items for which different policies may be appropriate. If an IPSAS requires or permits such categorization, an appropriate accounting policy shall be selected and applied consistently to each category.

20. An entity shall change an accounting policy only if the change is required by an IPSAS or results in the financial statements providing reliable and more relevant information about the effects of transactions, other events, and conditions on the entity's financial position, financial performance, or cash flows.

21. A change from one basis of accounting to another basis of accounting is a change in accounting policy.

22. A change in the accounting treatment, recognition, or measurement of a transaction, event, or condition within a basis of accounting is regarded as a change in accounting policy.

23. The Controller and Accountant General (CAG) in paragraph 1.6.0 - 1.7.3 of the accounting policies stated the depreciation policy for Plant, Property and Equipment (PPE). We however, noted that CAG in an effort to bring on board the government legacy fixed assets onto the national accounts, passed adjustments to the beginning accumulative depreciation balance of some non-current assets totalling GH¢59,862,408,961, but did not provide explanatory notes to the account regarding the nature and impact of the adjustments on the current and prior year financial statements and whether the adjustments were because of change in accounting policy for PPE. Details are attached as Appendix 'A' to the report.

24. Non-disclosure of the adjustments to the beginning accumulative depreciation balances is a violation of accounting principles and does not ensure transparency and accuracy in the financial reporting of the business of Government of Ghana (GoG).

We recommended that CAG should provide disclosures and explanations as to whether the adjustments were because of change in depreciation policy, and a description of the nature and impact of the adjustments to the current and prior year financial statements to ensure accuracy and reliability of the financial statements figures.

Management response

25. The adjustment to the beginning accumulated depreciation was not because of a change in accounting (depreciation) policy or estimate. It was to provide more reliable and relevant information on government legacy fixed assets in line with IPSAS 17. The adjustments were occasioned by the ongoing deployment of standard Fixed Assets Register (FAR) to MDAs and MMDAs and to bring on board GoG legacy fixed assets onto the National Accounts in line with IPSAS 17.

26. Opening balances of the PPE and related accumulated depreciation were therefore adjusted to reflect the values from the validated FAR submitted by the MDAs and MMDAs. Explanatory notes have been provided in the accounts (para. 1.6.4 under Accounting Policies) on this and other adjustments to PPE as recommended by audit.

Audit position

27. The additions of Government of Ghana (GoG) legacy fixed assets onto the National Accounts do not in itself impact on the beginning accumulated depreciation. Accumulated depreciation represents the total depreciation expense recognized on an asset over its useful life up to a specific point in time.

28. When additions are made to fixed assets, the accumulated depreciation is not affected because it represents the historical depreciation that has already

been recorded. The additions to fixed assets would typically start with a new depreciation schedule, and the depreciation for these additions would be calculated separately from the existing accumulated depreciation.

29. The GoG legacy assets brought on board onto the national accounts were not separately recognized, given its inclusion onto the national accounts for the first time to provide transparency and enhance comparability between different periods and other national accounts. It allows stakeholders to assess the level of investment in fixed assets over time, the efficiency of capital allocation and the economy's growth potential. Without this separation, it becomes challenging to analyse and compare the financial performance of GoG business accurately.

30. We therefore reiterate our recommendation for implementation by CAG.

Non-recognition of post-employment benefits

31. International Public Sector Accounting Standard (IPSAS) 39 deals with Employees benefits. The objective of the standard is to prescribe the accounting and disclosure for employee benefits. The standard requires an entity to recognise a liability when an employee has provided service in exchange for employee benefits to be paid in future and an expense when the entity consumes the economic benefits or service potential arising from service provided by an employee in exchange for employee benefits.

32. Paragraph 1.26.0 - 1.26.11 of the accounting policies of Government of Ghana explained the Government accounting treatment for post-employment benefits.

33. We noted that CAG did not recognize the liability for current and future CAP 30 staff in the statement of financial position as required by IPSAS 39. The CAG however, provided a disclosure in the accounts stating that it has established an Employees Benefit Obligations of GH¢10.3 billion in respect of pensions and gratuity payments for Government employees on the CAP 30 Pension Scheme for the next 20 years of which GH¢1.7 billion will be due in the 2023 financial year. The Employees Benefits Obligations should be recognized subsequently in the financial statements after completion of consultation with key stakeholders.

34. Post-employment benefits are classified as either defined contribution plans or defined benefit plans. Defined contribution plan is where an entity's legal or constructive obligation is limited to the amount it agrees to contribute to the fund. The amount of the post-employment benefits received by the employee is determined by the amount of contributions paid by an entity to a post-employment benefit plan or to an insurance company, together with investment returns arising from the contributions. In consequence, actuarial and investment risks fall in substance on the employee defined benefit plans; that is where the entity's obligation is to provide the agreed contribution to current and former employees and actuarial risk (that the benefit will cost more than expected) and investment risk fall, in substance on the entity.

35. We recommended that the CAG should provide the basis for the computation of the estimated Employee's Benefits Obligation of GH¢10.3 billion and complete the necessary consultation with the relevant stakeholders and recognize the liability in the accounts as required by IPSAS 39.

Management response

36. The computation schedule for the GH¢10.3 billion estimated Employees Benefits Obligation is available to be shared with the auditors. Meanwhile,
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CAG had started consultations with the relevant stakeholders (GAS, MoF, EMT) to pave way for the recognition of this obligation in the National accounts.

Audit Position

37. The standard clearly states that, in determining a reliable estimate of the ultimate cost to the entity with regards to the benefit that employees have earned in return for their service in the current and prior periods will require an actuarial techniques and assumptions. The estimated employees' benefit obligation of GH¢10.3 billion computed by Controller and Accountant General did not make use of qualified actuaries and as such we could not vouch for the accuracy and reliability of the amount so estimated. We therefore reiterated our recommendation for implementation by CAG.

Prior year adjustments without detailed disclosures

38. 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. The Standard prescribes the criteria for selecting and changing accounting policies together with the treatment and disclosure of changes in accounting policies, changes in accounting estimates and the corrections of errors.

39. Paragraph 47 of this Standard requires an entity to correct material prior period errors retrospectively in the first set of financial statements authorized after their discovery by: restating the comparative amounts for prior period presented in which the error occurred; or 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.

40. Paragraph 54 of the Standard states that, in applying paragraph 47, an entity shall disclose (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 and (c) the amount of corrections at the beginning of the earliest prior period presented.

41. Paragraphs 21-27 of the 2020 Auditor-General's report referenced AG.01/109/Vol.2/154 and paragraphs 29-38 of the 2021 Auditor-General's report referenced AG/01/109/Vol. 2/174 recommended that the CAG should obtain from the covered entities the reason for passing prior period adjustments and include same in subsequent National Accounts for better understanding of the adjustments by stakeholders. The Controller and Accountant General (CAG) in paragraph 28 of the 2020 Auditor-General's report 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.

42. We however, observed during our validation of the 2022 Whole Government Accounts that the CAG continued to pass prior year adjustments to some financial statements line items without adequate explanatory notes to the financial statements indicating:

- a. the circumstances and the nature of the errors corrected;
- b. the restatement of comparative amounts for the prior year financial statements position; and
- c. the effect of those restatements on the line items of the financial statements.

Details are provided below:

FS LINE ITEM	BALANCE AS AT 31-12-2021	PRIOR YEAR ADJUSTMENT	BALANCE AS AT 01-01-2022
	GH¢	GH¢	GH¢
Vehicle advance	11,392,255	(3,318.00)	11,395,573
Special advance	10,861,050	30,162,038.75	41,023,107
Salary Advance	6,325,485	516,474.00	(110,529,242)
Loan receivables	15,732,694,810.24	977,127,218	16,709,822,028.24
Deposits and other trust monies	8,125,629,673.93	949,383,750.86	10,982,211,917
PPE	45,494,007,381.17	59,862,408,960.87	105,356,416,342.04
WIP	9,841,058,859.92	479,602,392.51	10,320,661,252.43
Domestic Debt	132,506,701,503.96	1,671,698,521.91	134,178,400,025.87
External Debt Advance	170,009,787,702.65	1,971,840,671.59	171,981,628,374.24
TRUST MONIES			
NHIL	819,986,777	1,496,661,290	2,316,648,067
SSNIT SUBV	0	-188,450,884	188,450,884
CENTRAL	216,615,360	-216,414,561	587,096,746
TIER 2	588,837,559	57,594,925	531,260,709
DACF	2,497,105,478	-200,007,019	2,297,098,459

43. The absence of explanatory notes to prior years' adjustments defeats the objective of IPSAS 3, which seeks to improve the relevance and faithful representation of an entity's financial statements and the comparability of those financial statements over time and with the financial statements of other entities.

44. Though prior year adjustments to the preparation of consolidated financial statements are inevitable, non-disclosure of explanatory notes to the financial statements could lead to misrepresentation of the financial statements of Government of Ghana and could affect investor confidence.

45. We reiterate our recommendation that the CAG should provide explanatory notes to the financial statements line items affected, indicating the nature and impact of the adjustments in the financial statements and possibly restate the prior year financial statements as though no errors have occurred to ensure full compliance with IPSAS 3.

Management response

46. The CAG responded that the Department is still in the transition of deepening the expanded scope of the accounts towards full IPSAS accrual. As such it is expected that prior year adjustments will be passed to reflect this position during this transitional period. The specific lines for the prior year adjustment in the 2022 accounts are provided in the statement of Changes in Net Assets of the WGA. The CAG added that this prior year adjustments affect transactions at the national and entity levels and those at entity levels are largely due to post audit adjustments in the accounts of the respective covered entities.

Audit Position

47. We reiterated that prior year adjustments to the preparation of consolidated financial statements are inevitable. However, CAG should provide explanatory notes to the Whole Government Accounts.

Non-recovery of loan receivables - GH¢50,677,171,636

48. Best practice requires that before granting loans or advances to covered entities, recovery timelines are agreed on by all involved, coupled with effective collection plans to ensure timely collections of debt to minimize non-payment and subsequent write-off.

49. We observed that the CAG had not implemented our recommendation to recover the debts from the institutions as reported in paragraph 39-45 of the 2021 Auditor-General's report referenced AG/01/109/Vol.2/174.

50. We noted that out of the 310 institutions indebted to GoG, the CAG was able to recover from eight institutions, an amount totalling GH¢13,867,733,821 representing 27.36 percent, leaving an outstanding balance of GH¢50,677,171,636.00 to be recovered. Details attached as Appendix B.

51. We recommended that the CAG should as a matter of urgency, adopt a structured approach to recover the outstanding amount of GH¢50,677,171,636.00 from the debtors without further delay.

Management response

52. The CAG responded that the CAGD and Ministry of Finance have stepped up measures to effectively recover the loan receivables. As part of the measures, Government On-lending and Recoveries Committee has been constituted to oversee the recovery and recommend write-off of non-recoverable loan receivables in the books as may be appropriate. It was through these measures that an amount of GH¢13,867,733,821 was recovered. The Committee is still working towards recovery of the outstanding loans receivables.

Compliance with IPSAS 33

53. The objective of IPSAS 33 is to provide guidance to a first-time adopter that prepares and presents financial statements following the adoption of accrual basis IPSAS to present high quality information; that provides transparent reporting about a first-time adopter's transition to accrual basis IPSAS; that provides a suitable starting point for accounting in accordance

with accrual basis IPSAS irrespective of the basis of accounting the first-time adopter has used prior to the date of adoption.

54. Paragraph 9 of IPSAS 33 stipulates among other things that a first-time adopter cannot make an explicit and unreserved statement of compliance with other IPSASs because it adopted one or more of the transitional exemptions in this IPSAS that affect the fair presentation of the financial statements and its ability to assert compliance with accrual basis IPSASs.

55. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in IPSASs.

56. We noted during the validation of the Whole Government Accounts (WGA) that Controller and Accountant General (CAG) in paragraph 1.3.2 asserted compliance with 31 IPSASs, including IPSAS 33 whilst taking advantage of the exemptions in paragraphs 36–62.

57. This in our opinion affected the faithful representation of the financial statements.

58. We recommended that the CAG should endeavour to comply with paragraph 9 of IPSAS 33 to ensure fair presentation of the financial statements.

Management response

59. The CAG did not assert full compliance with IPSAS Accrual in the Whole-of Government Financial Statements. The compliance table provided in the notes to the financial statements (paragraph 1.3.2) served as a checklist to *Report of the Auditor-General on the Public Accounts of Ghana (Whole of Governemnt) for the year ended 31 December 2022*

guide stakeholders as to the extent of implementation during transition towards the full IPSAS Accruals compliance.

Audit position

60. The explanatory note to the **checklist** to paragraph 1.3.2 state that the 2022 Whole-of-Government Financial Statements complied with 31 out of the 36 applicable International Public Sector Accounting Standards (IPSAS). We therefore reiterate our recommendation that the CAG should endeavour to comply with paragraph 9 of IPSAS 33 to ensure fair presentation of the financial statements.

Presentation of budget as additional column in the financial statements

61. The objective of IPSAS 24 requires a comparison of budget amounts and the actual amounts arising from execution of the budget to be included in the financial statements of entities that are required to or elect to make publicly available their approved budget(s), and for which they are held publicly accountable. This standard also requires disclosure of an explanation of the reasons for material differences between the budget and actual amounts. Compliance with the requirements of this Standard will ensure that public sector entities discharge their accountability obligations and enhance the transparency of their financial statements by demonstrating:

- (a) compliance with the approved budget(s) for which they are held publicly accountable, and
- (b) where the budget(s) and the financial statements are prepared on the same basis, their financial performance in achieving the budgeted results.

62. This standard requires entity to present a comparison of budget and actual amounts as additional budget columns in the financial statements only

where the financial statements and the budget are prepared on a comparable basis. When the budget and the financial statements are not prepared on a comparable basis, a separate statement of comparison of budget and actual amounts is presented.

63. Paragraph 32 of the Standard also requires the comparison of budget and actual amounts to be presented on the same accounting basis (accrual, cash or other basis), same classification basis, and for the same entities and period for the approved budget; whilst paragraph 39 provides that an entity shall explain in the notes to the financial statements the budgetary basis and classification basis adopted in the approved budget.

64. Moreover, the standard requires entities to state by way of note disclosure, an explanation of material differences between the budget for which the entity is held accountable publicly and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and a cross reference to those documents is made in the notes.

65. The standard further requires entities to provide an explanation of whether changes between the original and final budget are because of reallocations within the budget, or other factors; by way of note disclosure in the financial statements; or in a report issued before, at the same time as, or in conjunction with the financial statements, and shall include a cross reference to the report in the notes to the financial statements.

66. Paragraph 47 states the actual amounts presented on a comparable basis to the budget in accordance with paragraph 31 shall, where the financial statements and the budget are not prepared on a comparable basis, be

reconciled to the following actual amounts presented in the financial statements, identifying separately any basis, timing, and entity difference:

- a. If the accrual basis is adopted for the budget, total revenues, total expenses, and net cash flows from operating activities, investing activities and financing activity: or
- b. If a basis other than the accrual basis is adapted for the budget, net cash flows from operating activities, investing activities and financing activity.

67. The reconciliation shall be disclosed on the face of the statement of comparison of budget and actual amounts, or in the notes to the financial statement.

68. Differences between the actual amounts identified consistent with the comparable basis, and the actual amounts recognized in the financial statement, can usefully be classified into the following:

- a. Basis differences, which occur when the approved budget is prepared on a basis other than the accounting basis.
- b. Timing differences, which occur when the budget period differs from the reporting period reflected in the financial statement and
- c. Entity differences which occur when the budget omits programs or entities that are part of the entity for which the financial statements are prepared.

69. The standard asserts that, the 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 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.

70. The CAG in paragraph 1.23.2 of the accounting policies defined Approved budgets as 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; Compensation of Employees, Use of Goods and Services and Capital Expenditure.

71. Paragraph 1.23.3 of the accounting policies stated that, the original budget amounts are the 2022 portions of the appropriations approved by the Parliament of Ghana for the fiscal year 1 January - 31 December 2022. 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 for Finance has been authorized by the Parliament of Ghana and the Public Financial Management Act 2016, (Act 921) and its accompanying regulations to accept and utilize.

72. We noted during our review that the annual budget and the financial statements of Government of Ghana prepared by the Minister of Finance and Controller and Accountant General respectively were not prepared on the same basis. Whereas the budget was prepared on a cash basis, the financial statements were prepared on a modified accrual basis.

73. It is in this regard IPSAS 24 requires a separate statement of comparison of budget and actual amounts when the budget and the financial statements

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are not prepared on a comparable basis. All comparisons of budget and actual amounts shall be presented on a comparable basis to the budget.

74. In view of the above analysis, we hold the view that the CAG should not present the budget as an additional column to the financial statements.

75. We recommended that the CAG should endeavour to adhere to the accounting procedures to enhance the credibility and reliability of the financial reporting.

Management response

76. The CAD agreed with the audit position on the use of comparable basis for budgeting and accounting in the presentation of the financial statements as required by IPSAS 24, and indicated that going forward, the budget information will be presented as separate statements in the subsequent National Accounts in line with the Standard.

Non-disclosure of Information about Interest in Other Entities

77. The objective of IPSAS 38 is to require an entity to disclose information that enables users of its financial statements to evaluate: (i) the nature of, and risks associated with, its interests in controlled entities, unconsolidated controlled entities, joint arrangements and associates, and structured entities that are not consolidated; and (ii) the effects of those interests on its financial position, financial performance and cash flows.

78. To meet the objective of the Standard, an entity shall disclose:

- (a) the significant judgments and assumptions it has made in determining the nature of its interest in another entity or arrangement; the type of joint arrangement in which it has an

interest; and that it meets the definition of an investment entity, if applicable; and

- (b) Information about its interests in controlled entities, joint arrangements and associates, structured entities that are not consolidated, non-quantifiable ownership interests, and controlling interests acquired with the intention of disposal.

79. In paragraph 1.17.0 - 1.17.3 of the accounting policies, the CAG stated the level of Government coverage by the financial statements. Again, CAG stated the percentage interest in State Owned Enterprises (SOEs) and Government Business Enterprises (GBEs), however, the CAG did not disclose as required by the Standard the significant judgments and assumptions it made in determining the nature of its interest in another entity or arrangement, the type of joint arrangement in which it has an interest and whether it meets the definition of an investment entity, if applicable.

80. Paragraph 17 of the Standard also requires an entity to disclose information that enables users of its consolidated financial statements:

- a) To understand the composition of the economic entity, and the interest that non-controlling interests have in the economic entity's activities and cash flows; and
- b) To evaluate: the nature and extent of significant restrictions on its ability to access or use assets, and settle liabilities, of the economic entity; the nature of, and changes in, the risks associated with its interests in consolidated structured entities; the consequences of changes in its ownership interest in a controlled entity that do not result in a loss of control; and the consequences of losing control of a controlled entity during the reporting period.

81. Non-compliance with the above requirements of the standard could result in lack of transparency and comparability of financial statements, which in turn could reduce the confidence of investors and other stakeholders in Government of Ghana's financial reporting.

82. We recommended that the CAG should strive for full compliance with the IPSASs that has been asserted as complied to ensure accurate and transparent financial reporting, enhance accountability, and maintain the confidence of stakeholders.

Management response

83. The CAG prior to complying with the PFM Act and IPSAS on Whole-of-Government Accounts wrote a letter to the Auditor-General for a transitional period where the reliable systems and procedures would be put in place for full compliance with the provisions of the IPSAS. This necessitated the engagement with the State Interest and Governance Authority (SIGA) to ascertain the nature and arrangements of government interest in all the State-Owned Enterprise (SOEs) and Government Business Entities (GBEs). The CAG however has taken note of the observation and the relevant details will be provided in the subsequent accounts as recommended by the audit after the transitional period.

Inclusion of State-Owned Enterprises/Government Business Enterprise in the Whole of Government Accounts

84. Section 81 of the Public Financial Management Act, 2016 (Act 921) requires the Controller and Accountant-General to prepare a consolidated account of Government including the accounts specified in the schedule.

85. The schedule to the Regulation prescribes the following; a balance sheet showing the consolidated assets and liabilities of all public funds; 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; a balance sheet showing the assets and liabilities of the Central Government; a statement of cash flow for the Central Government showing the revenues, expenditures and financing of the Consolidated Fund for the financial year; a summary statement of revenue and expenditure, being a summary of all the statements signed by the Principal Spending Officer; relevant notes to the account; and any other statement that Parliament may require.

86. Regulation 202 of the Public Financial Management Regulations, 2019 also 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. Whilst Regulation 203 require the SOEs to submit quarterly financial reports to the relevant sector Minister and the Central oversight body.

87. International Standards of Supreme Audit Institutions (ISSAI) 1500: Audit Evidence states that, the objective of the auditor is to design and perform audit procedures in such a way as to enable the auditor to obtain sufficient appropriate audit evidence to be able to draw reasonable conclusions on which to base the auditor's opinion. Audit evidence comprises both information that supports and corroborates management's assertions, and any information that contradicts such assertions.

88. We noted that the CAG in the preparation of the Whole Government Accounts (WGA), included 62 State-Owned Enterprises (SOEs)/Government Business Enterprise (GBEs) and Joint Venture Companies through a template submitted to the SOEs and GBEs for completion.

Report of the Auditor-General on the Public Accounts of Ghana (Whole of Government) for the year ended 31 December 2022

89. This is because, the 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.

90. We acknowledged the effort by the CAG to perfect the consolidation of Government of Ghana accounts by including the SOEs/GBEs in the national account and the template used by the CAG to obtain financial data from the SOEs/GBEs for inclusion in the national accounts.

91. To validate the financial data from the SOEs/GBEs, we endeavoured to obtain audited financial statements of the SOEs/GBEs from the State Interest and Governance Authority (SIGA) and the Commercial Audit Department of Audit Service, responsible for the audit of SOEs/GBEs ascertain whether the consolidated financial statements prepared using the template submitted by the SOEs/GBEs to CAG fairly represent the financial performance and position of the Government of Ghana's financial business. We however, observed that only four SOEs/GBEs out of the 62 included in the Whole of Government Accounts had audited financial statements, namely:

- i) Volta River Authority
- ii) Northern Electricity Distribution Company
- iii) National Insurance Commission
- iv) Venture Capital Trust Fund

92. In the absence of audited financial statements of the remaining 58 SOEs/GBEs, we do not have sufficient and appropriate audit evidence to

authenticate the financial information on the SOEs/GBEs figures included in the Whole Government Accounts (WGA).

93. We recommended that the Controller and Accountant-General (CAG) should exercise restraint in bringing on board the SOEs/GBEs and engage in stakeholder consultation to identify how best the financial statements of the SOEs/GBEs could be prepared and audited within appropriate time frame prior to inclusion in the whole Government Account (WGA).

Management response

94. The CAG in response quoted Section 80(2) of the PFM Act, 2016 which provides that a Principal Spending Officer of a public corporation shall, within two months after the end of each financial year prepare in the format determined by the Controller and Accountant-General, a summary statement of financial performance of that public corporation, submit the summary statement to the Controller and Accountant-General and the Auditor-General and submit a copy of the summary statement to the Minister.

95. 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 and has been officially communicated to the Auditor General.

Audit Position

96. Section 80(1) of the PFM Act, 2016 (Act 921) states 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.**’

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97. The 58 SOEs/GBEs failed to submit financial statements to the Auditor-General for the year 2022. CAG could not also confirm that these financial statements were prepared and submitted by the SOEs/GBEs as required by Section 80(1) of Act 921. We could not rely on the information provided on the templates submitted to the CAG by the SOEs/GBEs.

Access to Integrated Tax Management Information System, Integrated Customs Management System and Ghana.gov

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

99. The International Public Sector Accounting Standard (IPSAS) 1 prescribes the way in which general purpose financial statements should be presented to ensure comparability both with the entity's financial statements of previous periods and with the financial statements of other entities.

100. Our review of controls adopted in the preparation of the annual financial statements revealed that the CAG did not have access to the Ghana Integrated Tax Management Information System (GITMIS), the Integrated Customs Management System (ICUMS) and Ghana.gov to obtain first-hand information on total direct and indirect tax revenue for the Government of Ghana, but relied on collections as signed off and transmitted from Ghana Revenue Authority (GRA) for inclusion in the preparation of the Whole Government Accounts (WGA).

101. In view of the above challenge, we therefore could not confirm the accuracy and completeness of tax revenue transmitted by GRA for inclusion

in the Whole Government Accounts. We are of the view that the revenue figure as presented in the accounts by CAG cannot be relied on for decision-making.

102. We recommended that the CAG should liaise with Commissioner General, GRA for access to the GITMIS, ICUMS, and Ghana.gov to obtain first-hand information on the tax revenue to be included in the Whole Government Accounts for accurate financial reporting.

Management response

103. The CAG responded that the Department currently has access to Ghana.gov and has taken note of the observation to request access to the GITMIS and ICUMS.

APPENDICES

APPENDIX 'A'

ADJUSTMENTS OF OPENING ACCUMULATED DEPRECIATION

7 NON-FINANCIAL ASSETS			
7a FIXED ASSETS			
	COST	PRIOR	COST
	AS AT	YEAR	AS AT
	31/12/2021	ADJUSTMENT	01/01/2022
	I	ii	A=(i+ii)
	GH¢	GH¢	GH¢
CENTRAL GOVERNMENT			
DWELLINGS			
Buildings	15,281,961	0	15,281,961
Destitute Homes	607,835,101	-640,868	607,194,233
Bungalows/Flats	461,261,063	1,748,936,350	2,210,197,413
Homes of the Aged	1,469,654	0	1,469,654
Palace	26,950,000	1,058,228	28,008,228
Barracks	19,325,362	0	19,325,362
Hostels	4,692,668	725,248,622	729,941,290
SUB-TOTAL	1,136,815,809	2,474,602,332	3,611,418,142
NON-RESIDENTIAL BUILDINGS			
Hospitals	734,149,607	1,205,613,445	1,939,763,052
Clinics	23,006,207	1,132,975,609	1,155,981,816
Day Care Centre	1,695,660	-115,667	1,579,994
Office Buildings	4,429,386,844	1,638,255,672	6,067,642,516
School Buildings	2,137,600,285	43,406,318,139	45,543,918,424
Slaughter House	26,089,581	-153,018	25,936,563
Health Centres	25,447,020	0	25,447,020
Other Agricultural Structures	452,500,976	13,000	452,513,976
Police Post	3,234,280	0	3,234,280
Recreational Centres	44,504,338	11,509,012	56,013,351
Court Houses	490,506	0	490,506
Libraries	2,520,931	14,588,358	17,109,289
Laboratories	0	44,470,656	44,470,656
Research Facilities	0	5,323,283	5,323,283
SUB-TOTAL	7,880,626,235	47,458,798,490	55,339,424,725
OTHER STRUCTURES			
Roads	550,261,292	0	550,261,292
Cemeteries	149,927	0	149,927
Containers/Bins	0	600,000	600,000

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Toilets	42,391,593	-21,901	42,369,693
Markets	145,545,861	0	145,545,861
Car/Lorry Park	158,005	5,094,921	5,252,927
Bridges	40,714,696	0	40,714,696
Road Signals	2,450,289	12,500	2,462,789
Feeder Roads	575,392,372	3,583,041	578,975,413
Urban Roads	3,530,623,922	19,031,229	3,549,655,151
Warehouses and Storage Facilities	0	42,932,757	42,932,757
Highways	2,343,066,361	5,626	2,343,071,987
Perimeter Wall/Fence	0	1,976,397	1,976,397
Drainage	85,030,655	10,445,353	95,476,008
Sports Stadium	22,706,177	0	22,706,177
Workshop	3,160,150	-1,900	3,158,250
Railway Lines	560,737,937	0	560,737,937
SUB-TOTAL	7,902,389,238	83,658,023	7,986,047,262
TRANSPORT EQUIPMENT			
Motor Vehicle	2,821,114,202	510,180,863	3,331,295,065
Airplanes	34,576,344	0	34,576,344
Trains	140,334,949	0	140,334,949
Ships and Vessels	16,600,509	-277,639	16,322,870
Motor Bike, Bicycles, etc.	60,745,038	-1,286,755	59,458,284
SUB-TOTAL	3,073,371,042	508,616,470	3,581,987,511
OTHER MACHINERY AND EQUIPMENT			
Plant and Equipment	525,270,758	-1,890,568	523,380,190
Agricultural Machinery	143,815,772	1,366,482	145,182,254
Server (Computing)	1,071,615	-140,036	931,579
Networking and ICT Equipment	747,164,752	-41,113,755	706,050,998
Other Capital Expenditure	104,468,324	-840,872	103,627,452
Plant and Machinery	1,121,791,388	17,847,739	1,139,639,127
Other Assets	129,197,107	-1,421,307	127,775,799
Computers and Accessories	962,530,166	17,381,981	979,912,147
Uninterruptible Power	21,700	-21,700	0
Printer	230,148,743	0	230,148,743
Laboratory Equipment-Medical Testing	0	1,402,325	1,402,325
Laboratory Equipment-Water Treatment	0	2,758,526	2,758,526
Medical/Health Equipment	0	29,800,850	29,800,850
Medical and Allied Equipment	0	425,222	425,222
Music Instruments	0	474,539	474,539
Photographic Equipment	0	337,033	337,033
Sports Equipment	0	46,582,832	46,582,832

Office Equipment	664,305,727	79,109,669	743,415,396
Air Condition	12,660,223	13,362,862	26,023,085
Communication equipment	339,769,732	31,930,353	371,700,085
Electrical Equipment	266,102,267	7,656,935	273,759,202
Agriculture Facilities	210,809,063	0	210,809,063
Security Equipment	295,958,661	-5,105,688	290,852,973
Housing Equipment	1,302,470	12,670,652	13,973,122
SUB-TOTAL	5,756,388,470	212,574,075	5,968,962,545
INFRASTRUCTURE ASSETS			
Electrical Networks	2,201,712,228	-941,707	2,200,770,521
Sewers	3,898,414	29,524,467	33,422,880
Landscaping and Gardening	21,133,083	-12,700	21,120,383
Utilities Networks	467,814	-182,962	284,853
Runways	6,133,491	26,743	6,160,234
APRON and RAMP Areas	7,090,111	-4,280,878	2,809,233
Interior Development and Refurbishment	17,175	-9,608	7,567
Furniture and Fittings	470,660,418	20,373,235	491,033,653
Fuel Tanks	0	538,416	538,416
Water Tanks	0	2,567,554	2,567,554
Irrigation Systems	379,116,597	-2,209,495	376,907,102
Water Systems	230,379,187	10,401,813	240,781,000
Harbour and Landing Sites	6,620,121	0	6,620,121
Sea Wall	382,191,331	45,539,918	427,731,249
SUB-TOTAL	3,709,419,971	101,334,796	3,810,754,766
Heritage Assets	1,167,948	0	1,167,948
INTANGIBLE FIXED ASSETS			
Computer Software	330,938,456	7,704,734	338,643,190
Copyright/Patent/Trademark	0	2,500	2,500
Software	10,427,719	181,141	10,608,860
SUB-TOTAL	341,366,175	7,888,374	349,254,550
Land	14,316,560,016	6,277,332,951	20,593,892,968
TOTAL - CENTRAL GOVERNMENT	44,118,104,905	57,124,805,512	101,242,910,416
LOCAL GOVERNMENT DWELLINGS			
Buildings	0	0	0
Destitute Homes	2,083,274	-37,684	2,045,590
Bungalows/Flats	97,794,650	1,000,268,958	1,098,063,608

Homes of Aged	188,281	0	188,281
Palace	3,449,223	-110,428	3,338,794
Hostels	0	5,905,292	5,905,292
Barracks	3,735,286	-360,948	3,374,337
SUB-TOTAL	107,250,713	1,005,665,189	1,112,915,903
NON-RESIDENTIAL BUILDINGS			
Clinics	41,107,782	-3,866,402	37,241,380
Day Care Centre	1,016,880	-263,209	753,671
Office Buildings	131,763,563	196,844,536	328,608,098
Hospitals	0	11,017,823	11,017,823
School Buildings	248,735,103	-23,392,558	225,342,545
Slaughterhouse	9,811,205	5,887,541	15,698,746
Health Centres	54,781,584	-6,175,226	48,606,357
Other Agricultural Structures	3,122,602	-959,368	2,163,233
Police Post	10,148,170	-22,664	10,125,506
Recreational Centres	7,680,367	43,114,823	50,795,190
Research Facilities	0	3,905,201	3,905,201
Restaurants	0	1,789,614	1,789,614
Court Houses	3,092,839	-164,449	2,928,390
Libraries	401,569	405,889	807,458
SUB-TOTAL	511,661,663	228,121,552	739,783,215
OTHER STRUCTURES			
Roads	33,408	0	33,408
Cemeteries	3,696,531	-421,837	3,274,694
Toilets	32,209,555	786,625	32,996,180
Markets	109,568,453	98,789,836	208,358,289
Car/Lorry Park	20,587,283	1,247,381	21,834,664
Bridges	18,769,371	-998,558	17,770,813
Road Signals	7,193,243	-461,136	6,732,107
Perimeter Wall/Fence	0	30,000	30,000
Feeder Roads	87,900,252	1,462,951	89,363,203
Urban Roads	40,465,091	23,853,062	64,318,153
Highways	1,606,343	53,840,526	55,446,869
Drainage	64,547,957	4,144,905	68,692,862
Sports Stadium	4,996,102	-16,787	4,979,315
Warehouses and Storage Facilities	0	36,425,425	36,425,425
Workshop	5,243,597	738,282	5,981,879
Railway Lines	37,316	0	37,316
SUB-TOTAL	396,854,503	219,420,674	616,275,177
TRANSPORT EQUIPMENT			
Motor Vehicle	22,438,352	98,932,261	121,370,613

Airplanes	225,455	-225,455	0
Trains	0	0	0
Ships and Vessels	30,911	5,000	35,911
Motor Bike, bicycles etc.	5,398,117	-450,663	4,947,454
SUB-TOTAL	28,092,835	98,261,144	126,353,978
OTHER MACHINERY AND EQUIPMENT			
Plant and Equipment	0	0	0
Agricultural Machinery	2,733,416	1,006,912	3,740,328
Server (Computing)	1,607	0	1,607
Networking and ICT Equipment	3,549,548	-159,477	3,390,070
Other Capital Expenditure	6,655,285	-5,763,303	891,982
Plant and Machinery	29,354,686	-4,257,723	25,096,962
Other Assets	0	0	0
Photographic Equipment	0	30,966	30,966
Medical and Allied Equipment	0	360	360
Music Instruments	0	31,485	31,485
Computers and Accessories	7,113,069	2,535,100	9,648,169
Uninterruptible Power	0	0	0
Printer	900	0	900
Office Equipment	18,422,794	1,613,465	20,036,258
Air Condition	526,791	1,621,827	2,148,618
Communication equipment	822,825	9,000	831,825
Electrical Equipment	11,874,387	-606,958	11,267,429
Agriculture Facilities	2,470,676	0	2,470,676
Security Equipment	931,282	-28,495	902,788
Housing Equipment	577,593	588,136	1,165,729
SUB-TOTAL	85,034,857	-3,378,704	81,656,153
INFRASTRUCTURE ASSETS			
Electrical Networks	24,349,925	-1,566,125	22,783,800
Sewers	6,514,936	311,969	6,826,905
Landscaping and Gardening	10,084,351	-1,106,029	8,978,322
Utilities Networks	1,033,848	0	1,033,848
Runways	25,877	179,365	205,242
APRON and RAMP Areas	2,325,075	0	2,325,075
Interior Development	0	0	0
Furniture and Fittings	70,328,609	-1,229,138	69,099,470
Irrigation Systems	3,987,139	2,217,220	6,204,358
Water Tanks	0	149,500	149,500
Sea Wall	0	155,655	155,655
Fuel Tanks	0	71,480	71,480
Water Systems	76,853,209	-957,402	75,358,737
Harbour and Landing Sites	86,569	-79,974	6,595

SUB-TOTAL	195,589,539	-1,853,480	193,198,989
Heritage Assets	5,179,403	601,408	5,780,811
INTANGIBLE FIXED ASSETS			
Computer Software	1,180,546	-178,176	1,002,370
Software	261,840	-12,100	221,876
SUB-TOTAL	1,442,386	-190,275	1,224,246
Land	44,796,577	1,190,955,942	1,235,752,519
TOTAL - LOCAL GOVERNMENT	1,375,902,476	2,737,603,449	4,112,940,991
GRAND TOTAL		59,862,408,961.00	105,355,851,407.00

APPENDIX B (Non-recovery of Loan receivable)

Institution	Balance As At 01/01/2022	Loans Granted	Total Loan	Recoveries	Balance As At 12/31/2022
GENERAL					
Ghana Railway and Ports Authority	921,686.00	-	921,686.00	-	921,686.00
Local Authorities	293.00	-	293.00	-	293.00
Statutory Boards and Corporation					
State Farms Corporation	32,886.00	-	32,886.00	-	32,886.00
New Times Corporation	74,352.00	-	74,352.00	-	74,352.00
Ghana Enterprise Development Commission	883.00	-	883.00	-	883.00
Agricultural Development Bank	38,967,282.00	-	38,967,282.00	-	38,967,282.00
State Transport Corporation	4,520,085.00	-	4,520,085.00	-	4,520,085.00
National Investment Bank	5,067.00	-	5,067.00	-	5,067.00
State Gold Mining Corporation	140,430.00	-	140,430.00	-	140,430.00
Ghana Post	5,108,187.00	-	5,108,187.00	-	5,108,187.00

Ghanaian Industrial Development Corporation	1,746.00	-	1,746.00	-	1,746.00
State Hotels Corporation	46,002.00	-	46,002.00	-	46,002.00
State Construction Corporation	275,644.00	-	275,644.00	-	275,644.00
Omnibus Services Authority	20,509,151.00	-	20,509,151.00	-	20,509,151.00
Ghana Water and Sewerage Corporation (GWCL)	98,233,791.00	-	98,233,791.00	-	98,233,791.00
Food Production Corporation	112,388.00	-	112,388.00	-	112,388.00
Ghana Food Distribution Corporation	583.00	-	583.00	-	583.00
Aluminium Industries Commission	1,018.00	-	1,018.00	-	1,018.00
Ghana Airways Corporation	23,553,437.00	-	23,553,437.00	-	23,553,437.00
Ghana National Manganese Corporation	378,949.00	-	378,949.00	-	378,949.00
Gonja	210.00	-	210.00	-	210.00

Development Corporation							
West African Airways Corporation	3.00	-	3.00	-	3.00	-	3.00
State Fishing Corporation	14,253.00	-	14,253.00	-	14,253.00	-	14,253.00
Western Regional Development Corporation	117.00	-	117.00	-	117.00	-	117.00
Brong Ahafo Regional Development Corporation	3,866.00	-	3,866.00	-	3,866.00	-	3,866.00
Upper East Development Corporation	2,011.00	-	2,011.00	-	2,011.00	-	2,011.00
State Oil Palm Plantation Corporation	2,500.00	-	2,500.00	-	2,500.00	-	2,500.00
Electricity Company of Ghana	333,499,000.00	-	333,499,000.00	-	333,499,000.00	-	333,499,000.00
GIHOC - Tema Steelworks	772.00	-	772.00	-	772.00	-	772.00
GIHOC - Farms	233.00	-	233.00	-	233.00	-	233.00
GIHOC - Footwear	29,228.00	-	29,228.00	-	29,228.00	-	29,228.00
GIHOC -	9,637.00	-	9,637.00	-	9,637.00	-	9,637.00

Vegetable Oil Mills						
GIHOC - Fibre Bag	243.00	-	243.00	-	243.00	243.00
GIHOC - Fibre Products	106,418.00	-	106,418.00	-	106,418.00	106,418.00
GIHOC - Manufacturing Co.	6,188.00	-	6,188.00	-	6,188.00	6,188.00
GIHOC - Mosquito Coil	3,531.00	-	3,531.00	-	3,531.00	3,531.00
GIHOC - Marbles	8,925.00	-	8,925.00	-	8,925.00	8,925.00
GIHOC - Meat (Tema & Bolga)	22,128.00	-	22,128.00	-	22,128.00	22,128.00
GIHOC - Boatyards (Mumford)	1,885.00	-	1,885.00	-	1,885.00	1,885.00
GIHOC - Boatyards (Tema)	24,637.00	-	24,637.00	-	24,637.00	24,637.00
GIHOC - Cannery (Pwalugu)	4,090.00	-	4,090.00	-	4,090.00	4,090.00
GIHOC - Refrigeration & Household Prod.	5,505.00	-	5,505.00	-	5,505.00	5,505.00
GIHOC - Cannery (Wenchi)	3,639.00	-	3,639.00	-	3,639.00	3,639.00

GIHOC - Cannery (Nsawam)	18,301.00	-	-	18,301.00	-	18,301.00
GIHOC - Printing & Paper Prod.	2,474.00	-	-	2,474.00	-	2,474.00
GIHOC - Nzema Oil Mills	10,203.00	-	-	10,203.00	-	10,203.00
GIHOC - Central Advertising Co.	1,780.00	-	-	1,780.00	-	1,780.00
GIHOC - Aboso Glass Factory	126,591.00	-	-	126,591.00	-	126,591.00
GIHOC - Cannery	22,625.00	-	-	22,625.00	-	22,625.00
GIHOC - Pharmaceutical	101,599.00	-	-	101,599.00	-	101,599.00
GIHOC - Distilleries	108,369.00	-	-	108,369.00	-	108,369.00
GIHOC - Bottling	8,636.00	-	-	8,636.00	-	8,636.00
Central Regional Development Corporation	125,046.00	-	-	125,046.00	-	125,046.00
Ghana National Trading Corporation	584.00	-	-	584.00	-	584.00
Volta River Authority	156,090,659.00	-	-	156,090,659.00	31,049,808.00	125,040,852.00
City Express Services	1,213,718.00	-	-	1,213,718.00	-	1,213,718.00

Meat Marketing Board	24,551.00	-	-	24,551.00	-	24,551.00
Graphic Corporation	1,142.00	-	-	1,142.00	-	1,142.00
Ghana National Petroleum Corporation (GNPC)	977,127,218.00	-	976,347,629.00	977,127,218.00	976,347,629.00	779,589.00
MASLOC	15,000,000.00	-	-	15,000,000.00	-	15,000,000.00
Student Loan Trust	1,739,789.00	-	-	1,739,789.00	-	1,739,789.00
Ghana Grid Company Limited	51,401,629.00	-	10,246,010.00	51,401,629.00	10,246,010.00	41,155,619.00
Metro Mass Transit Ltd	92,015,331.00	-	-	92,015,331.00	-	92,015,331.00
Intercity STC Coaches Limited (STC)	61,901,404.00	-	-	61,901,404.00	-	61,901,404.00
Bulk Oil Storage and Transportation (BOST)	69,388,556.00	-	-	69,388,556.00	-	69,388,556.00
Development Bank Ghana Companies	-	190,600,800.00	-	190,600,800.00	-	190,600,800.00
Ghana Sugar Estate Ltd	1,396,624.00	-	-	1,396,624.00	-	1,396,624.00
Ghana Sugar Estate Ltd	44,497.00	-	-	44,497.00	-	44,497.00

(Asutsuare)							
Ghana Sugar Estates (Komenda)	26,634.00	-	26,634.00	-		26,634.00	
African Timber & Plywood	52,461.00	-	52,461.00	-		52,461.00	
Willowbrook	999.00	-	999.00	-		999.00	
Prefab Concrete Products	6,068.00	-	6,068.00	-		6,068.00	
Ejura Farms Ltd	11.00	-	11.00	-		11.00	
Farmer John and Daughters	116.00	-	116.00	-		116.00	
Bremang Dredging Company	19.00	-	19.00	-		19.00	
Amalgamated Banket Area Ltd	60.00	-	60.00	-		60.00	
Achimota Brewery Company	200.00	-	200.00	-		200.00	
Mankoadze Fisheries	184,972,182.00	-	184,972,182.00	-		184,972,182.00	
Ghana Consolidated Diamond Ltd	409,694.00	-	409,694.00	-		409,694.00	
Glisksten West Africa Ltd	67,233.00	-	67,233.00	-		67,233.00	
Promintex Ltd	14.00	-	14.00	-		14.00	
Ghana Rice Production	470.00	-	470.00	-		470.00	

Company						
Ghana Cargo Handling Company	36.00	-	36.00	-	36.00	36.00
Ghana Rubber Estate Ltd	1,138,911.00	-	1,138,911.00	-	1,138,911.00	1,138,911.00
Seraphim Surgicals	102,392.00	-	102,392.00	-	102,392.00	102,392.00
National Oil Palm Plantation Ltd	39,143.00	-	39,143.00	-	39,143.00	39,143.00
Ghana Cold Store	124.00	-	124.00	-	124.00	124.00
National Industrial Company	2,500.00	-	2,500.00	-	2,500.00	2,500.00
Ghana Commercial Farm	200.00	-	200.00	-	200.00	200.00
Kul Industrial Alcohols Ltd.	23,000.00	-	23,000.00	-	23,000.00	23,000.00
Prestea Goldfields Co.	149,069.00	-	149,069.00	-	149,069.00	149,069.00
Kumasi Furniture & Joinery Co. Ltd	4,729.00	-	4,729.00	-	4,729.00	4,729.00
State Oil Palm Plantation	87,558.00	-	87,558.00	-	87,558.00	87,558.00
Pomadze Poultry	9,962.00	-	9,962.00	-	9,962.00	9,962.00

Enterprise							
Ghana Bottling Co. (Pepsi Cola)	35,404.00	-	35,404.00	-		35,404.00	
Ehwia Wood Products	10,741.00	-	10,741.00	-		10,741.00	
Tema Oil Refinery Ltd	213,244,000.00	-	213,244,000.00	-		213,244,000.00	
Quality Grain Co. Ltd.	13,495,351.00	-	13,495,351.00	-		13,495,351.00	
Cummins Power Generation Ltd.	2,182,557.00	-	2,182,557.00	-		2,182,557.00	
Home Finance Company	411,758.00	-	411,758.00	-		411,758.00	
Novotel	4,390,276.00	-	4,390,276.00	-		4,390,276.00	
Ghana Cylinder Manufacturing Company Ltd	1,775,623.00	-	1,775,623.00	-		1,775,623.00	
Margins Company Ltd & Supercard Aps	1,005,167.00	-	1,005,167.00	-		1,005,167.00	
Pharmplast Limited & Scanbech A/S	7,500.00	-	7,500.00	-		7,500.00	
Crystal Lake Fish Limited & Hvalpsund Net A/S	380,805.00	-	380,805.00	-		380,805.00	
Ako Waste Management Limited & J.	700,603.00	-	700,603.00	-		700,603.00	

Hvidtved Larsen A/S							
Divine Seafoods Ltd	221,947.00	-	221,947.00	-			221,947.00
Ipalco GH Ltd	261,902.00	-	261,902.00	-			261,902.00
Cra Ltd	51,048.00	-	51,048.00	-			51,048.00
Danafo Ltd	370,601.00	-	370,601.00	-			370,601.00
African Ind. Ltd	27,060.00	-	27,060.00	-			27,060.00
Gad Furniture	235,436.00	-	235,436.00	-			235,436.00
Masdo Garments	7,218.00	-	7,218.00	-			7,218.00
Andy Sae Co Ltd	11,359.00	-	11,359.00	-			11,359.00
Modular Sys. Ltd	188,220.00	-	188,220.00	-			188,220.00
Larson GH. Ltd	213,764.00	-	213,764.00	-			213,764.00
Carpo Ltd	338,701.00	-	338,701.00	-			338,701.00
Skao Graphics	416,051.00	-	416,051.00	-			416,051.00
Nova Beauty	278,507.00	-	278,507.00	-			278,507.00
Agro Chicks Int	528,925.00	-	528,925.00	-			528,925.00
Western Water Wks	308,686.00	-	308,686.00	-			308,686.00
Dufie Dansk	91,742.00	-	91,742.00	-			91,742.00
Gelato Delite Ltd	239,162.00	-	239,162.00	-			239,162.00
Tonisco Group	295,617.00	-	295,617.00	-			295,617.00
Oyoko Abohen Ltd	74,240.00	-	74,240.00	-			74,240.00
Dieu Donnee Ent.	9,259.00	-	9,259.00	-			9,259.00
Intelligent Cards	542,053.00	-	542,053.00	-			542,053.00
Juabeng Rural Bank	110,170.00	-	110,170.00	-			110,170.00

Sunripe Food Product	43,039.00	-	43,039.00	-	43,039.00	-	43,039.00
Hay Industries	610,931.00	-	610,931.00	-	610,931.00	-	610,931.00
Akpanga Organic Ltd	590,929.00	-	590,929.00	-	590,929.00	-	590,929.00
Yedent Processing Ltd	-	-	-	-	-	-	-
Sambot Industries Ltd	256,559.00	-	256,559.00	-	256,559.00	-	256,559.00
Golden Web Ltd	445,834.00	-	445,834.00	-	445,834.00	-	445,834.00
Can and Kaa Ltd	520,230.00	-	520,230.00	-	520,230.00	-	520,230.00
Tayco Agro Ltd	590,660.00	-	590,660.00	-	590,660.00	-	590,660.00
3 Oaks Ltd	595,046.00	-	595,046.00	-	595,046.00	-	595,046.00
Kennga Ltd	97,151.00	-	97,151.00	-	97,151.00	-	97,151.00
Tongu Fruits (GH) Ltd	302,572.00	-	302,572.00	-	302,572.00	-	302,572.00
N & C Foods Co. Ltd	580,747.00	-	580,747.00	-	580,747.00	-	580,747.00
Gablin Co. Ltd	102,705.00	-	102,705.00	-	102,705.00	-	102,705.00
2k Farms Ltd	574,804.00	-	574,804.00	-	574,804.00	-	574,804.00
Sarobi Ltd	284,258.00	-	284,258.00	-	284,258.00	-	284,258.00
Litsa Initiatives Ltd	268,452.00	-	268,452.00	-	268,452.00	-	268,452.00
All Family Estate Co. Ltd	241,667.00	-	241,667.00	-	241,667.00	-	241,667.00
Staysweet Industries Ltd	347,274.00	-	347,274.00	-	347,274.00	-	347,274.00
Mc. Jones Ventures Ltd	227,555.00	-	227,555.00	-	227,555.00	-	227,555.00
P&M Farms Ltd	86,398.00	-	86,398.00	-	86,398.00	-	86,398.00

Weddi Africa Ltd	890,375.00	-	-	890,375.00	-	890,375.00
Amponsah - Effah Ltd	1,039,793.00	-	-	1,039,793.00	-	1,039,793.00
Sarcon Quarry Ltd	960,396.00	-	-	960,396.00	-	960,396.00
Leviathan Co. Ltd	1,649,967.00	-	-	1,649,967.00	-	1,649,967.00
Oseboba Co. Ltd	1,328,080.00	-	-	1,328,080.00	-	1,328,080.00
United Biscuit Co Ltd	1,038,599.00	-	-	1,038,599.00	-	1,038,599.00
Alpha Salt Ltd	450,682.00	-	-	450,682.00	-	450,682.00
Relix Co. Ltd	1,550,450.00	-	-	1,550,450.00	-	1,550,450.00
Leads Contracts Ltd	898,089.00	-	-	898,089.00	-	898,089.00
Beverly Lodge	234,577.00	-	-	234,577.00	-	234,577.00
Plywood Point Co.Ltd	1,218,135.00	-	-	1,218,135.00	-	1,218,135.00
Oss Ltd	696,524.00	-	-	696,524.00	-	696,524.00
Trafix Ltd	737,701.00	-	-	737,701.00	-	737,701.00
Goodison Trucks Ltd	907,478.00	-	-	907,478.00	-	907,478.00
City Clean Ltd	1,642,230.00	-	-	1,642,230.00	-	1,642,230.00
Beekaf Foods Ltd	1,341,262.00	-	-	1,341,262.00	-	1,341,262.00
Greenwich Sky Ltd	1,214,268.00	-	-	1,214,268.00	-	1,214,268.00
Bcg Contracts Works Ltd	620,852.00	-	-	620,852.00	-	620,852.00
Nyarko Ceramic	332,596.00	-	-	332,596.00	-	332,596.00

Works							
Bentwill Ports Services	1,683,675.00	-	1,683,675.00	-	1,683,675.00	-	1,683,675.00
Nova Complex Ltd	1,614,010.00	-	1,614,010.00	-	1,614,010.00	-	1,614,010.00
Vonwa Ent Ltd	721,864.00	-	721,864.00	-	721,864.00	-	721,864.00
Delta Shipping Co. Ltd	1,065,549.00	-	1,065,549.00	-	1,065,549.00	-	1,065,549.00
Eden Fountain Ltd	950,367.00	-	950,367.00	-	950,367.00	-	950,367.00
Junior Bagaya Ent.	1,557,894.00	-	1,557,894.00	-	1,557,894.00	-	1,557,894.00
Amantin & Kasei Comm. Rural Bank	49,436.00	-	49,436.00	-	49,436.00	-	49,436.00
Awutu Emasa Rural Bank	317,657.00	-	317,657.00	-	317,657.00	-	317,657.00
Bonzali Rural Bank	162,888.00	-	162,888.00	-	162,888.00	-	162,888.00
Kwamaman Rural Bank	530,400.00	-	530,400.00	-	530,400.00	-	530,400.00
National Investment Bank	76,281,637.00	-	76,281,637.00	-	76,281,637.00	-	76,281,637.00
Upper Manya Kro Rural Bank	720,743.00	-	720,743.00	-	720,743.00	-	720,743.00
Agricultural Inv. Bank	9,870,545.00	-	9,870,545.00	-	9,870,545.00	-	9,870,545.00
Ga Rural Bank	732,959.00	-	732,959.00	-	732,959.00	-	732,959.00
Royal Bank	2,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,000,000.00
Okomfo Anokye	274,857.00	-	274,857.00	-	274,857.00	-	274,857.00

Rural Bank								
Afram Rural Bank	612,000.00	-	612,000.00	-	612,000.00	-	612,000.00	
Asutifi Rural Bank	219,735.00	-	219,735.00	-	219,735.00	-	219,735.00	
Rbrakwa-Breman Rural Bank	75,200.00	-	75,200.00	-	75,200.00	-	75,200.00	
Upper Amenfi Rural Bank	94,780.00	-	94,780.00	-	94,780.00	-	94,780.00	
Drobo Comm. Rural Bank	42,975.00	-	42,975.00	-	42,975.00	-	42,975.00	
Sinapi Aba Trust	124,280.00	-	124,280.00	-	124,280.00	-	124,280.00	
Derma R/B Ltd	90,993.00	-	90,993.00	-	90,993.00	-	90,993.00	
Universal Merchant Bank	10,350.00	-	10,350.00	-	10,350.00	-	10,350.00	
GN Bank - Ifo Konongo	65,400.00	-	65,400.00	-	65,400.00	-	65,400.00	
Assinman R/B Ltd	291,160.00	-	291,160.00	-	291,160.00	-	291,160.00	
Micro Fin R/B	47,615.00	-	47,615.00	-	47,615.00	-	47,615.00	
Kwamanmann R/B	70,094.00	-	70,094.00	-	70,094.00	-	70,094.00	
Dumpong R/B	128,075.00	-	128,075.00	-	128,075.00	-	128,075.00	
Wenchi R/B	118,952.00	-	118,952.00	-	118,952.00	-	118,952.00	
Naara R/B	121,225.00	-	121,225.00	-	121,225.00	-	121,225.00	
Ada R/B	218,159.00	-	218,159.00	-	218,159.00	-	218,159.00	
Sefwiman R/B	32,641.00	-	32,641.00	-	32,641.00	-	32,641.00	
Wamfie R/B	12,321.00	-	12,321.00	-	12,321.00	-	12,321.00	
Atwima Mponua	405,457.00	-	405,457.00	-	405,457.00	-	405,457.00	

R/B							
Net Solutions Ltd	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Consolidated Bank of Ghana	9,090,000,000.00	-	9,090,000,000.00	-	9,090,000,000.00	-	9,090,000,000.00
Ghana Commercial Bank	2,201,280,634.00	-	2,201,280,634.00	-	2,201,280,634.00	-	2,201,280,634.00
Fidelity Bank Limited	497,939,128.00	-	497,939,128.00	-	497,939,128.00	-	497,939,128.00
Sunon Asogli	400,000,000.00	-	400,000,000.00	-	400,000,000.00	-	400,000,000.00
Aksa Energy	350,000,000.00	-	350,000,000.00	-	350,000,000.00	-	350,000,000.00
Karpower	210,000,000.00	-	210,000,000.00	-	210,000,000.00	-	210,000,000.00
Ecobank	199,978,660.00	-	199,978,660.00	-	199,978,660.00	-	199,978,660.00
Cal Bank	195,709,614.00	-	195,709,614.00	-	195,709,614.00	-	195,709,614.00
NIB	300,000,000.00	-	300,000,000.00	-	300,000,000.00	-	300,000,000.00
CBG	56,362,319.00	-	56,362,319.00	-	56,362,319.00	-	56,362,319.00
Road Fund	471,590,000.00	-	471,590,000.00	-	471,590,000.00	-	471,590,000.00
Ecgd Loans Receivables Schedule							
Mallam Issa Issahatu	1,710,870.00	-	1,710,870.00	-	1,710,870.00	-	1,710,870.00
Marine Construction Ltd	4,760,319.00	-	4,760,319.00	-	4,760,319.00	-	4,760,319.00
Frandesco (Wa) Ltd	879,195.00	-	879,195.00	-	879,195.00	-	879,195.00
Kasap Ltd	13,186,628.00	-	13,186,628.00	-	13,186,628.00	-	13,186,628.00
J. Stanley Owusu & Co. Ltd	7,511,458.00	-	7,511,458.00	-	7,511,458.00	-	7,511,458.00

Goi-Kposem	8,924,046.00	-	-	8,924,046.00	-	8,924,046.00
K. E. & Sons Ltd	1,987,322.00	-	-	1,987,322.00	-	1,987,322.00
Danielli Mabey Ltd	9,617,776.00	-	-	9,617,776.00	-	9,617,776.00
Mabey & Johnson	22,272,366.00	-	-	22,272,366.00	-	22,272,366.00
Chartsworth Carpets (GH) Ltd	4,712,391.00	-	-	4,712,391.00	-	4,712,391.00
Pentrex (GH) Ltd	2,436,941.00	-	-	2,436,941.00	-	2,436,941.00
Franmar Joint Venture	18,875,703.00	-	-	18,875,703.00	-	18,875,703.00
Taysec	87,535,419.00	-	-	87,535,419.00	-	87,535,419.00
Kamara Group Ltd	3,250,589.00	-	-	3,250,589.00	-	3,250,589.00
Yiadom Builders Ltd	1,914,384.00	-	-	1,914,384.00	-	1,914,384.00
Ussuya (Ghana) Ltd	900,492.00	-	-	900,492.00	-	900,492.00
Bascom Works Ltd	2,657,870.00	-	-	2,657,870.00	-	2,657,870.00
Wunishie Secretariat Services	1,337,843.00	-	-	1,337,843.00	-	1,337,843.00
Progressive & Modern Company Ltd	3,722,580.00	-	-	3,722,580.00	-	3,722,580.00
Goi-Kposem	8,469,365.00	-	-	8,469,365.00	-	8,469,365.00
Non-Project						

Type							
Belshaw	129,088.00	-	129,088.00	-	129,088.00	-	129,088.00
Alpha Trading	3.00	-	3.00	-	3.00	-	3.00
Eknka	218,141.00	-	218,141.00	-	218,141.00	-	218,141.00
Unic Solution \$171,502; \$23,950	-	-	-	-	-	-	-
Malex Processing \$106,080	-	-	-	-	-	-	-
World Link Jpy2,768,900 \$108,724.18	-	-	-	-	-	-	-
Building Together	850,000.00	-	850,000.00	-	850,000.00	-	850,000.00
Service To 20170423	6,409.00	-	6,409.00	-	6,409.00	-	6,409.00
Plant Resou	29,854.00	-	29,854.00	-	29,854.00	-	29,854.00
Miscellaneous			-				
Public Servants Housing Loan Scheme	4,327,990.00	-	4,327,990.00	-	4,327,990.00	-	4,327,990.00
Ghana Cocoa Marketing Board	3,561,400.00	-	3,561,400.00	-	3,561,400.00	-	3,561,400.00
Oman Forfor Trading Co. Limited	717,034.00	-	717,034.00	-	717,034.00	-	717,034.00
Oman Forfor Trading Co. Limited	74,811.00	-	74,811.00	-	74,811.00	-	74,811.00
Other			-				

Republic of Guinea	7,703,500.00	-	7,703,500.00	-	7,703,500.00	-	7,703,500.00
Republic of Upper Volta (Burkina Faso)	779,055.00	-	779,055.00	-	779,055.00	-	779,055.00
SOEs							
Consolidated Bank Ghana Limited	1,330,480,130.00	973,683,959.00	2,304,164,089.00	-	2,304,164,089.00	-	2,304,164,089.00
Ghana Airports Company Limited	103,572,000.00	21,465,000.00	125,037,000.00	-	125,037,000.00	-	125,037,000.00
Electricity Company of Ghana	167,462,000.00	9,865,000.00	177,327,000.00	-	177,327,000.00	-	177,327,000.00
Ghana Commodity Exchange Limited	1,000,000.00	-	1,000,000.00	1,000,000.00	-	-	-
Ghana Exim Bank	1,277,306,122.00	-	1,277,306,122.00	21,425,372.00	1,255,880,750.00	-	1,255,880,750.00
Tema Oil Refinery	6,884,000.00	-	6,884,000.00	-	6,884,000.00	-	6,884,000.00
Volta Aluminium Company Limited	1,429,452.00	-	1,429,452.00	1,429,452.00	-	-	-
Ghana National Petroleum	2,241,859,000.00	4,158,399,340.00	6,400,258,340.00	3,200,129,000.00	3,200,129,000.00	-	3,200,129,340.00

Corporation							
Ghana Ports and Harbours Authority	127,609,901.00	7,696,690.00	135,306,591.00				135,306,591.00
Bank of Ghana	17,152,943,523.00	19,252,213,105.00	36,405,156,628.00	9,626,106,550.00			26,779,050,078.00
Ghana Women's Fund Company Limited	-	-	-	-			-
Social Investment Fund	16,118,992.00	2,595,794.00	18,714,786.00				18,714,786.00
Ghana Maritime Authority	1,379,350.00	6,801,092.00	8,180,442.00				8,180,442.00
National Homeownership Fund	-	-	-				-
National Investment Bank	737,220,559.00	46,497,616.00	783,718,175.00				783,718,175.00
Grand Total	39,875,087,061.00	24,669,818,396.00	64,544,905,457.00	13,867,733,821.00			50,677,171,636.00

ACCOUNTING AND COMPLIANCE ISSUES

Inclusion of Government Legacy Assets

1. 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, and with effort towards full adoption and compliance with the International Public Sector Accounting Standards (IPSASs), Controller and Accountant General (CAG) brought on board government legacy assets onto the 2022 Whole Government Account. This was achieved through development of Standard Fixed Assets Register deployed to MDAs and MMDAs across the country. This was to ensure covered entities are able to keep up-to-date fixed assets register to facilitate effective management and tracking of fixed assets of Government.

2. CAG included 15 additional SOEs in the 2022 Whole Government Accounts, bringing the total to 62. This was to make the financial statements more meaningful. However, due to absence of audited financial statements from the various SOEs, our audit was limited to the General Government activities (Central and Local Governments).

GIFMIS USAGE

3. 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 statement wholly based on the GIFMIS platform as some transactions had to be journalized in the general ledger to be reflected in the Public Fund financial statements. As previously recommended, it is our view that MDAs/MMDAs should be sanctioned for disregarding the usage of the GIFMIS to processing government transactions to serve as a deterrent to others.

Report of the Auditor-General on the Public Accounts of Ghana (Whole of Government) for the year ended 31 December 2022

4. The Appropriation (No. 2) Act, 2021 (Act 1074) 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¢153,790 million)

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

Summary of General Government (Central and Local) Revenue

6. Actual Direct and Indirect taxes, Non-tax revenue and Grants for General Government for the year 2022 increased by GH¢7,011 million representing 6.88 percent of budgeted amount of GH¢101,836 million.

7. In a similar development, total revenue in 2022 increased from GH¢72,901 million in 2021 to GH¢108,847 million, representing 49.31 percent. The increase in total tax revenue was largely due to increase in Non-tax revenue from GH¢9,955 million in 2021 to GH¢23,684 million in 2022. Details provided in the Table below:

Revenue Extracts from General Government (Central and Local)

Revenue	2022 Budget Revised GH¢ (Million) A	2022 Actual GH¢ (Million) B	2022 Variance amount GH¢ (Million) C(A-B)	Variance (%) D(C/A)	2021 Actual GH¢ (Million) E	Diff.GH¢ (Million) F(B-E)	%-Diff G(F/E)
Direct tax	38,976	34,698	4,278	(10.98)	27,710	6,988	25.22
Indirect tax	35,960	43,162	(7,202)	20.03	31,012	12,150	39.18
Grants	5,594	7,303	(1,709)	30.55	4,224	3,079	30.93
Non-tax	21,306	23,684	(2,378)	11.16	9,955	13,729	137.91
Total	101,836	108,847	(7,011)	6.88	72,901	35,946	49.31

Summary of General Government (Central and Local Government) expenditure for 2022

8. Expenditure with respect to Compensation of employees, Goods and Services, Interest payment, Government subsidies, Other expenses and Social benefits for General Government decreased by GH¢16,308.75 million, representing 13.11 percent of budgeted amount of GH¢124,405 million.

9. Though Compensation of employees and Government subsidies increased by GH¢5,757 million and GH¢242.25 million, representing 14.49 and 35.36 percent respectively, Goods and Services, Other expenses and Social benefits decreased significantly by GH¢15,035 million, GH¢966 million and GH¢2,011 million, representing 40.27 percent, 31.05 percent and 92.54 percent respectively resulting in a favourable budget performance of GH¢16,308.75 million.

10. Actual Compensation of employees, Goods and Services, and Social benefits increased 23.71, 55.14 and 21.80 percent respectively from GH¢36,779 million, GH¢14,372 million and GH¢133 million in 2021 to GH¢45,499 million, GH¢22,297 million and GH¢162 million in 2022. Government subsidies and Other expenses on the other hand, decreased from GH¢1,379.09 million and GH¢3,635 million respectively in 2021 to GH¢927.25 million and GH¢2,145 million, representing 32.76 and 21.80 percent. Details are as follows:

Summary of General Government (Central and Local) Expenditures for 2022

Expenditures	2022 Budget Revised GH¢ (Million) A	2022 Actual GH¢ (Million) B	2022 Variance amount GH¢ (Million) C(A-B)	Variance (%) D(C/A)	2021 Actual GH¢ (Million) E	Diff. GH¢ (Million) F(E-B)	%-Diff G(F/E)
Compensation of Employees	39,742	45,499	(5,757)	14.49	36,779	(8,720)	23.71
Goods and Services	37,332	22,297	15,035	40.27	14,372	(7,925)	55.14

Interest	41,362	37,066	4,296	10.39	33,996	3,070	9.03
Government Subsidies	685	927.25	(242.25)	(35.36)	1,379.09	(451.84)	32.76
Other Expenses	3,111	2,145	966	31.05	3,635	(1,490)	(40.99)
Social Benefit	2,173	162	2,011	92.54	133	29	21.80
Total	124,405	108,096.25	16,308.75	13.11	90,294.09	17,002.16	19.72

Summary of Central Government Revenue for 2022

11. Actual Direct and Indirect taxes, Non-tax revenue and Grants for Central Government for the year 2022 increased by GH¢9,353 million representing 9.66 percent of the budgeted amount of GH¢96,840 million.

12. Total revenue also increased by 50.25 percent from GH¢70,676 million in 2021 to GH¢106,193 million in 2022. Details provided in the Table below:

Revenue Extracts from Central Government

Revenue	2022 Budget Revised GH¢ (Million) A	2022 Actual GH¢ (Million) B	2022 Variance amount GH¢ (Million) C(A-B)	Variance (%) D(C/A)	2021 Actual GH¢ (Million) E	Diff. GH¢ (Million) F(B-E)	%-Diff G(F/E)
Direct tax	38,976	34,698	4,278	(10.98)	27,710	6,988	25.22
Indirect tax	35,960	43,162	(7,202)	20.03	31,012	12,150	39.18
Grants	1,188	5,185	(3,997)	336.45	2,455	2,730	111.20
Non-tax	20,716	23,148	(2,432)	11.74	9,499	13,649	143.69
Total	96,840	106,193	(9,353)	9.66	70,676	35,517	50.25

Summary of Local Government Revenue for 2022

13. Total Revenue for Local Government authorities for the year 2022 decreased by GH¢2,342 million, representing 46.88 percent of the budgeted amount of GH¢4,996 million. The decrease was largely caused by a fall in Grants by GH¢2,288 million, representing 51.93 percent against budgeted amount of GH¢4,406 million.

14. Actual total Revenue increased by 19.28 percent from GH¢2,225 million in 2021 to GH¢2,654 million in 2022. Details are provided in the Table below:

Revenue Extracts from Local Government

Revenue	2022 Budget Revised GH¢ (Million) A	2022 Actual GH¢ (Million) B	2022 Variance amount GH¢ (Million) C(A-B)	Variance (%) D(C/A)	2021 Actual GH¢ (Million) E	Diff. GH¢ (Million) F(B-E)	%-Diff G(F/E)
Grants	4,406	2,118	2,288	51.93	1,769	349	19.73
Non-tax	590	536	54	9.15	456	80	17.54
Total	4,996	2,654	2,342	46.88	2,225	429	19.28

Summary of Central Government Expenditures for 2022

15. Expenditure with respect to Compensation of employees, Goods and Services, Interest payments, Government subsidies, Other expenses and Social benefits for Central Government decreased by GH¢15,886 million, representing 13.04 percent of the budgeted amount of GH¢121,792 million. Though, Compensation of employees and Government subsidies increased by GH¢5,524 million and GH¢243 million, representing 14.23 percent and 35.53 percent of the budgeted amount of GH¢38,809 million and GH¢684 million respectively, Goods and Services, Interest payments, Other expenses and Social benefits decreased by GH¢14,457 million, 4,296 million, 895 million and 2,005 million or 40.25 percent, 10.39 percent, 31.24 percent and 92.95 percent respectively.

16. Actual expenditure with regards to Compensation of employees, Goods and Services, Interest payments, Government subsidies, Other expenses and Social benefits increased by 19.46 percent from GH¢88,654 million in 2021 to GH¢105,906 million in 2022. This was driven basically by increase in Compensation of employees, Goods and Services, Interest payments and

Social benefits by 23.62 percent, 56.07 percent, 9.03 percent and 20.63 percent respectively. Details are shown below:

Expenditure Extracts from Central Government

Expenditures	2022 Budget Revised GH¢ (Million) A	2022 Actual GH¢ (Million) B	2022 Variance amount GH¢ (Million) C(A-B)	Variance (%) D(C/A)	2021 Actual GH¢ (Million) E	Diff. GH¢ (Million) F(B-E)	%-Diff G(F/E)
Compensation of Employees	38,809	44,333	(5,524)	(14.23)	35,862	8,471	23.62
Goods and Services	35,915	21,458	14,457	40.25	13,749	7,709	56.07
Interest	41,362	37,066	4,296	10.39	33,996	3,070	9.03
Government Subsidies	684	927	(243)	(35.53)	1,379	(452)	(32.78)
Other Expenses	2,865	1,970	895	31.24	3,542	(1,572)	(44.38)
Social Benefit	2,157	152	2,005	92.95	126	26	20.63
Total	121,792	105,906	15,886	13.04	88,654	17,252	19.46

Summary of Local Government Expenditures for 2022

17. Expenditure with respect to Compensation of employees, Goods and Services, Interest payments, Government subsidies, Other expenses and Social benefits for Local Government decreased marginally by GH¢422.75 million or 16.18 percent of budgeted amount of GH¢2,613 million. This was occasioned largely by a decrease in Goods and Services, Government subsidies, Other expenses and Social benefits of GH¢578 million, GH¢0.75 million, GH¢71 million and GH¢6 million, representing 40.79 percent, 75 percent, 28.86 percent and 37.50 percent of the budgeted amounts of GH¢1,417 million, GH¢1 million, GH¢246 million and GH¢16 million respectively.

18. Actual expenditure with regards to Compensation of employees, Goods and Services, Interest payments, Government subsidies, Other expenses and Social benefits increased from GH¢1,640.09 million in 2021 to GH¢2,190.25 million in 2022, representing 33.57 percent. The driving factors were Goods

and Services, Government subsidies, Other expenses, and Social benefits by GH¢216 million, GH¢0.16 million, GH¢82 million and GH¢3 million representing 34.67 percent, 177.78 percent, 88.17 percent and 42.86 percent respectively. Details provided in the Table below:

Expenditure Extracts from Local Government

Expenditures	2022 Budget Revised GH¢ (Million) A	2022 Actual GH¢ (Million) B	2022 Variance amount GH¢ (Million) C(A-B)	Variance (%) D(C/A)	2021 Actual GH¢ (Million) E	Diff. GH¢ (Million) F(B-E)	%-Diff G(F/E)
Compensation of Employees	933	1,166	(233)	(24.97)	917	249	27.15
Goods and Services	1,417	839	578	40.79	623	216	34.67
Interest	0	0	0	0	0	0	0
Government Subsidies	1	0.25	0.75	75	0.09	0.16	733.33
Other Expenses	246	175	71	28.86	93	82	88.17
Social Benefit	16	10	6	37.50	7	3	42.86
Total	2,613	2,190.25	422.75	16.18	1,640.09	550.16	33.57

Financial Position

CAPITAL STRUCTURE RATIOS

TOTAL ASSETS: TOTAL LIABILITIES	2022	2021	
Total assets: Total liabilities ^a	0.38	0.13	
CURRENT RATIO			
Current Assets: Current Liabilities ^b	0.33	1.18	
QUICK RATIO			
(Cash + short-term investments + accounts receivable): current liabilities ^c	0.03	1.18	
CASH RATIO			
(Cash + short-term investments): current liabilities ^d	0.12	0.55	

Source: 2022 Consolidated financial statements of Government of Ghana (Central and Local)

- a) A lower ratio indicates an entity's inability to meet its overall obligations.
- b) A lower ratio indicates an entity's inability to pay off its current liabilities.

- c) A quick ratio is more conservative than the current ratio because it excludes inventory and other current assets, which are more difficult to turn into cash. A lower ratio means a less liquid current position.
- d) A cash ratio is an indicator of an entity's liquidity; it measures the amount of cash, cash equivalents or invested funds that are in current assets to cover current liabilities.

19. The Government of Ghana key financial indicators were fairly healthy in 2021 and declined sharply in 2022, as evidenced by the lower ratios between current assets and current liabilities. The current, quick and cash ratios were affected by the significant increase in total liabilities of the central government by 35.21 percent.

AUDIT OPINION

THE OPINION OF THE AUDITOR-GENERAL ON THE 2022 PUBLIC FUND FINANCIAL STATEMENTS

20. I have audited the Statement of Financial Assets and Liabilities of the Consolidated Financial Statements as at 31 December 2022 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 51 to 78 of the financial statements of the Public Accounts.

21. These statements have been prepared under the historical cost convention on the basis of the accounting policies set out on pages 49 to 50 of the Financial Statements of the Public Accounts.

Responsibility of the Controller and Accountant-General

22. Section 81(1) of the Public Financial Management 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

23. 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.

24. I carried out the audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs), which require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. My 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.

25. 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 my understanding of the financial performance of the Government of Ghana for the year ended 31 December 2022.

26. I 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 governs them. Additionally, I report if the CAG has not maintained proper accounting records or if I have not received all the information and explanations I require for the audit.

The basis for 'except for' opinion:

27. I took into consideration the anomalies below among others found during my review of the Public Fund Accounts in arriving at the audit opinion:

- a. Adjustments of beginning Accumulated depreciation

- b. Prior year adjustments without detailed disclosures
- c. Non-recognition of post-employment benefits
- d. Non-Disclosure of Information about Interest in Other Entities

Opinion

28. 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 2022; and the results of its operations for the year then ended were in accordance with the stated accounting policies of GoG.

Acknowledgment

29. I acknowledge the cooperation and assistance provided to the Audit Service by MoFEP, CAG and Heads of MDAs during the audit. I also acknowledge the efforts and commitment of my staff in conducting the audit.

ANNUAL REPORT 2022



REPUBLIC OF GHANA

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 , 2022



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 Limited
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

ACRONYMS

MDAs	Ministries, Departments and Agencies
MDBS	Multi-Donor Budgetary Support
MDRI	Multilateral Debt Relief Initiative
MELR	Ministry of Employment and Labour Relations
MESTI	Ministry of Environment, Science, Technology and Innovation
MFARI	Ministry of Foreign Affairs and Regional Integration
MINT	Ministry of the Interior
MLGRD	Ministry of Local Government and Rural Development
MLNR	Ministry of Lands and Natural Resources
MMDAs	Metropolitan, Municipal and District Assemblies
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
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
PFM	Public Financial Management
PIA	Project Implementation Agency
PIMS	Public Investment Management System
PPA	Public Procurement Act, 2003 (Act 663)

ACRONYMS

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-OF-GOVERNMENT OPERATIONS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED 31ST DECEMBER 2022

1.0 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. This report is the 2022 Whole of Government Account prepared on the Public Funds of Ghana utilised by Covered Entities.

1.1 Mandate

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

1.2 Covered Entities

With reference to the PFM Act 2016, Covered Entities means;

- The Executive, Legislature and Judiciary.
- Constitutional Bodies;
- Ministries, Departments, Agencies and Local Government Authorities;
- The Public Service;
- Autonomous Agencies; and
- Statutory Bodies.

1.3 Public Funds of Government

Per Article 175 and 176 of the 1992 Constitution and the PFM Act 2016, public funds means:

- 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.

1.4 Frameworks for Preparation of the Financial and Other Statements

In addition to the 1992 Constitution and the PFM Act 2016 and its Regulations (L.I. 2378), other frameworks supporting the preparation of the financial statements are as follows:

1.4.1 The Government of Ghana Chart of Accounts (CoA)

The PFM Regulation defines the Chart of Accounts (CoA) as a created list of 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 was designed to be consistent with International Public Sector Accounting Standards (IPSAS), International Monetary Fund’s Government Finance Statistics (GFS) Manual and United Nation’s Classification of Functions of Government (COFOG).

1.4.2 Government Finance Statistics (GFS)

The Government Finance Statistics Manual (GFSM) is an IMF document developed 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.

1.4.3 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.

1.5 Scope of the Financial Statements

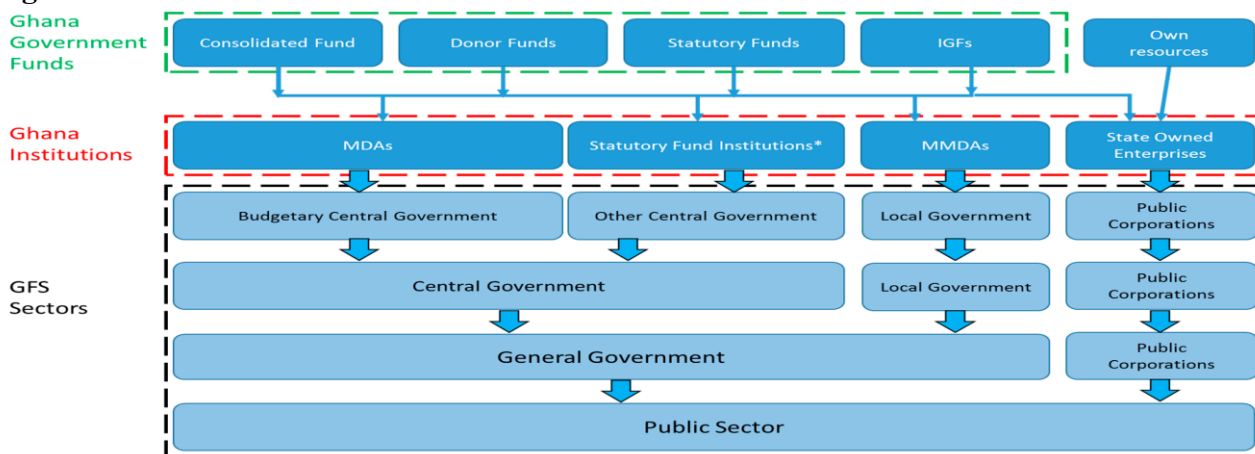
1.5.1 Public Sector of Ghana

The public sector of Ghana is made up of three components in line with the GFS classification 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 Figure1 below:

Figure 1



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

1.5.2 Scope of Annual National Accounts

The 2022 Annual National Accounts on Public Funds have been prepared for Whole-of-Government comprising the Consolidated Fund, Internally Generated Funds, Statutory Funds and Donor Funds utilised by covered entities at the three levels of Government for the 2022 financial year.

1.5.3 Budgets

The accounts are based on the Appropriation (No. 2) Act, 2021 (Act 1074) 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 State-Owned Enterprises (SOEs) as approved by their Governing Boards.

1.5.4 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 2022 financial data on the GIFMIS for inclusion in the Whole-of-Government Accounts, covering revenue, expenditure, 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 engaged in these collaborations 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 capture; 99% of MDAs (837 out of 851 spending units), 100% of MMDAs (261) and 74% of SOEs (62 out of 84) targeted in the 2022 Annual National Accounts. The data points targeted and incorporated in the 2022 accounts are provided below:

S/n	Source	Target	Data Received	Data Validated	% Achieved
1	CENTRAL DATA (CAGD/MoF)	38	37	37	97%
2	MDAs	851	837	837	99%
3	MMDAs	261	261	261	100%
4	SOEs	84	62	62	74%
4.1	Above 50% GoG Holding	57	48	48	84%
4.2	Below 50% GoG Holding	27	14	14	52%
	TOTAL	1,234	1,197	1,197	97%

1.6 Components of the Financial Statements

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

- Statement of Financial Position
- Statement of Revenue and Expenditure
- Statement of Cash Flows
- Statement of Receipts and Payments
- Statement of Expenditure by Classification of Functions of Government
- Statement of Changes in Net Assets and Equity
- Notes to the Accounts
- Schedules to the Accounts

1.7 Additional Information

In furtherance to the PFM Act and Regulations, the following schedules on the financial statements are provided:

- Schedule of Petroleum Funds
- Schedule of Grants
- Schedule of Advances
- Schedule of Loans Receivables
- 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
- List of covered entities included in the 2022 Annual Accounts.

1.8 Basis of Accounting

The 2022 Annual Whole-of-Government Accounts has been prepared on Accruals Basis of accounting in line with Regulation 208 of the PFM Regulations 2019 (L.I. 2378) and International Public Sector Accounting Standards (IPSAS)

2.0 GOVERNMENT PRIORITY PROGRAMMES AND RELATED EXPENDITURE

The total expenditure for the 2022 financial year included an amount of GH¢ 3,955,550,377.45 was incurred on Government's Flagship programmes as detailed below:

No	PROGRAMME	2022
1	Fertilizer Subsidy/Planting for food and jobs	612,397,081.91
2	Free SHS Programme-SHS/TVET	1,607,421,978.69
3	School feeding For Ministry of Gender	666,079,276.09
4	LEAP- For Ministry of Gender	100,409,470.85
5	Scholarships for Second cycle schools	233,000,000.00
6	Nation Builder Corps	178,000,000.00
7	Zongo Development Initiatives (fund)	7,646,429.33
8	National Identification Programme	106,005,139.24
9	1 District 1 Factory Programme (1D1F) / Stimulus Package	8,154,714.79
10	National Afforestation Programme	76,008,900.00
11	Ghana care Programme	177,812,871.00
12	Youstart Programme	25,000,000.00
13	One Teacher One Laptop	157,614,515.55
	TOTAL	3,955,550,377.45

3.0 PUBLIC FINANCIAL MANAGEMENT REFORMS AND SYSTEM IMPROVEMENT

The Government of Ghana continued to improve its public financial management systems through reforms and operational enhancements. Key activities undertaken for the 2022 financial year include the following:

3.1 Accounting and Reporting

3.1.1 The Chart of Accounts

The GoG Chart of Accounts was updated based on requests from covered entities, policy variations and other emerging needs of Government. The CoA is also undergoing further review to meet outstanding requirements of International Public Sector Accounting Standards (IPSAS).

3.1.2 Reconciliation of Government Cash Balances on the GIFMIS

As part of the process to improve credibility of the National Accounts, the CAGD embarked on a special exercise to review all cash book balances on the GIFMIS for covered entities. The exercise covered bank accounts being managed centrally at CAGD and those being managed by MDAs and MMDAs. In all, 85% (**3,293** out of **3,856**) of the cash book balances targeted were reconciled with the bank balances as at 31st December 2022. The necessary adjustments were passed on the GIFMIS to ensure that consolidated cash position of Government reported in the National Accounts reflects economic realities across covered entities.

3.1.3 Deployment of Standard Fixed Assets Register

Over the years, fixed assets acquired by covered entities have been expensed in the year of acquisition due to cash basis of accounting. Most covered entities were also not able to keep up-to-date fixed assets register to facilitate effective management and tracking of fixed assets of Government. As such, Government has not been able to effectively track its fixed assets and account for the values in the financial statements both at entity and national levels, though public debts contracted to acquire such assets are recognised in the accounts. The effect is the huge negative net worth of Government being reported in the National Accounts.

The CAGD therefore developed an enhanced standard Fixed Assets Register (FAR) which has been deployed to MDAs and MMDAs across the country. Over 6,000 officers from 2,543 Spending Units were trained on the standard Fixed Assets Register. The FAR is also being used to collect data on Government legacy fixed assets for inclusion in the National Accounts. So far, 475 Spending Units submitted their legacy fixed assets data using the standard template, out of which 378 Spending Units were successfully validated and included in the 2022 Annual National Accounts. The next step is to support MDAs and MMDAs to populate their FAR and submit them to the CAGD for inclusion in the National Accounts, and subsequent updates for the quarterly and annual accounts.

3.2 Implementation of PFM Act 2016

3.2.1 GIFMIS Financials

The GIFMIS Financials, which is under the institutional management of the CAGD remains the core financial management system of Government to improve comprehensiveness, transparency, and easy consolidation of financial data across Covered Entities. Covered Entities subsisting on the Consolidated

Fund, Internally Generated Funds (IGFs), Statutory and Donor Funds are therefore, required by the PFM Regulation 2019 (L.I. 2378) Regulation 13 (1) (2) and (3) to process all transactions on GIFMIS.

The CAGD continues to sustain measures to ensure effective functioning of the GIFMIS to facilitate processing of financial transactions across covered entities. The GIFMIS was deployed to 59 Public Tertiary Institutions and allied Agencies under the Ministry of Education during the 2022 financial year. The Department supported users of GIFMIS in the areas of refresher training, setup of new users, response to user concerns and validation of data on the system for financial reporting.

Steps are currently being taken to extend system connectivity to outstanding sites, and to deepen the system usage across Government. This includes implementation of the Electronic Funds Transfer (EFT) functionality at MMDAs and MDAs that have their bank accounts domiciled at commercial banks. The CAGD will intensify collaboration with the Ministry of Finance to enforce usage of the GIFMIS by Covered Entities to process financial transactions to enhance public financial reporting.

3.2.2 *GIFMIS Help Desk*

The CAGD implemented Helpdesk solution for the GIFMIS. This enables GIFMIS users to send their requests/incidents to the help desk through email services. By this, Covered Entities raise service requests in the form of tickets through a centralized portal. Users are able to track the progress of the resolution and an automated notification on the status of the request/incidents. The next step is to fully deploy the Helpdesk services to all Covered Entities.

3.2.3 *Implementation of International Public Sector Accounting Standards (IPSAS)*

The GoG is implementing IPSAS to regulate the preparation and presentation of general-purpose financial statements across all public sectors entities. The full implementation of IPSAS will improve the quality of financial reports in terms of completeness and accuracy at covered entity level and the national level. The other anticipated benefits include:

- i. Improved transparency and accountability in the use of national resources
- ii. Better comparison of financial reports to assess performance.
- iii. Greater credibility of financial reports
- iv. Enhanced public financial management decisions.

In the 2022 financial year, CAGD focused on the collection of data on GoG Legacy Fixed Assets in respect of Property, Plant & Equipment, and Intangible Assets to meet the requirements of IPSAS 16, 17 & 31 as well as Public Financial Management Act, 2016 (Act 921) and the Regulations, 2019 (L.I.2378).

The Department collaborated with the Japan International Cooperation Agency (JICA) and the Office of the Head of Local Government Service (OHLGS) to sensitise heads of MMDAs across the country including MMDCEs & MMDCDs on IPSAS and Fixed Assets management. Subsequently, Officers of Fixed Assets Coordinating Units (FACUs) of MDAs and MMDAs were trained and supported to capture fixed assets data and value them into standard Fixed Assets Register.

The CAGD also conducted analysis of the 2021 National Accounts to ascertain the extent of compliance with Accrual Basis IPSAS requirements and efforts are being made to address all gaps identified to ensure full IPSAS compliance by 2025. The Department will continue to build the capacity of Accounting Officers across all Covered Entities to enhance their knowledge in the application of the IPSAS and

financial reporting. Mapping of sector specific IPSAS standards to respective Ministries has been carried out and engagements with the Ministries on modalities for implementation and application of these standards is ongoing.

3.2.4 Preparation and Submission of Quarterly Accounts on Public Funds

In fulfilment of the requirements under the Public Financial Management (PFM) Act, 2016 (Act 921) the Department prepared and submitted the quarterly accounts of 2022 financial year to the Minister for Finance and the Auditor General. The Whole-of-Government quarterly accounts for 2022 covered all Public Funds utilised at MDAs, MMDAs and SOEs to the extent of data submitted to the CAGD and validated for the inclusion in the accounts.

3.2.5 Monthly Expenditure Trend Reports (ETRs)

The Government of Ghana through its budget statements, sets micro and macroeconomic goals to support its medium-term objectives. To track budget performance in line with the medium-term objectives, the Controller and Accountant-General as part of its mandate in public financial management, generates monthly expenditure trend reports which are submitted to the Ministry of Finance to facilitate analysis of fiscal performance of Government on monthly basis.

3.2.6 Migration of Public Universities to the IPPD

The exercise to migrate Public Universities onto the IPPD has been ongoing since August 2019. This was based on a Presidential directive to bring Public Universities onto the IPPD to improve visibility and effective management of the public service payroll. Twelve (12) Public Universities have been targeted for the migration.

The migration exercise has not been without challenges. After undertaking key migration activities such as submission and upload of universities payroll data onto the IPPD from 2019 to 2020 and sensitization exercise on all the university campuses in 2020, the university staff unions raised several petitions at the National Labor Commission (NLC) against the migration. This resulted in the exercise stalling from the last quarter of 2020 to the second quarter of 2021 when the NLC ruled for the migration to continue after meeting the parties.

As at close of 2022, five universities comprising a total of 3,559 staff have been migrated. Post migration activities which include training, set-up, and access to the IPPD have been completed for two universities. Post migration activities for the remaining three are expected to be completed by the end of first quarter 2023. The next step is to migrate to two more public universities and train the new universities on Electronic Salary Payment Voucher (ESPV), e-Payslip and the Third-Party Referencing System (TPRS).

3.2.7 Linking of National Identification Numbers with IPPD2 Payroll

As part of the process of improving biometric verification of employees before they are paid on the IPPD, CAGD has begun the process of linking employee staff IDs with their NIA numbers. The aim of this exercise is to verify employees' biometrics on the NIA database to eliminate fraud and waste that may arise from ineligible persons on the government payroll. The completion of this exercise will also facilitate the submission of monthly Pay-As-You-Earn (PAYE) Tax Returns to the Ghana Revenue Authority (GRA).

As at year end 2022, the records of 460,574 out of 738,966 active employees on the IPPD have been updated with their NIA numbers.

3.2.8 Systems Upgrade

For improved efficiency and service delivery, the data on the existing IBM Power 8 servers were migrated onto the Power-9 server. The migration from Power 8 to 9 immensely facilitated the payment of salaries and pensions for January to December 2022 on schedule to maintain confidence of stakeholders. The upgrade of the GIFMIS oracle database from version 11.2.3 to 19C and the IBM AIX infrastructure from version 7.1 to 7.2 has improved the overall system security such as enhanced encryption, which can help protect sensitive employee data and prevent unauthorized access. There is also improved system reliability such as automatic database backup and recovery, which can help to ensure that critical data in the GIFMIS financials and the payroll are always available.

3.2.9 Other Payroll Process Improvements

As part of improving payroll efficiency, CAGD continually reviews its processes to identify areas for possible reengineering. An initiative that was undertaken during the year was the development of an Electronic Share File System (Cisco AnyConnect VPN) which enabled the Employee Bank Listing Report (Report 11) to be shared with Salary Paying Banks electronically. As at the end of the year, a total of 22 out of the 24 Salary Paying Banks had been set up and accessing the Report real time. This has been run in parallel with the printing and distribution of the Report 11 which is to be phased out eventually. This is expected to result in a more secured and quicker way of distributing the Report and the associated cost savings on printing.

3.2.10 Capacity Building

To ensure compliance with the PFM laws, selected Staff from the various MDAs were trained on budget preparation, budget implementation, accounting, reporting, and auditing. This training was conducted to enhance accountability and improve performance at MDAs and MMDAs.

4.0 HIGHLIGHTS OF 2022 FINANCIAL PERFORMANCE

4.1 2022 Appropriation and Approved Budgets

The Appropriation (No. 2) Act 2021 (Act 1074) 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¢153,790 million) and SOEs approved Budgets of (GH¢53,127 million) to execute Government programmes and policies for 2022 fiscal year. A summary report of the approved budgets for the Whole-of-Government Entities for the 2022 financial year is provided below showing separately, the consolidated Whole Government, Central Government and Local Government and SOEs positions:

Table 1: 2022 Whole-of-Government Budget

YEAR	2022	2021
	GH¢ (Millions)	GH¢ (Millions)
Annual Budget	206,917	161,810
Amount Utilised	242,900	134,076
Un-utilised	(35,983)	27,734

Amount Utilised:

	2022 Actual GH¢(Millions)	2021 Actual GH¢(Millions)
Total Recurrent Expenditure	174,647	107,575
Non-Financial Assets	58,517	19,308
Loan Repayments	9,736	7,193
Total	242,900	134,076

4.1.1 Central Government Appropriation

Table 1a: 2022 Central Government Appropriation

YEAR	2022	2021
	GH¢ (Millions)	GH¢ (Millions)
Annual Appropriation	145,472	130,141
Amount Utilised	139,771	113,584
Un-utilised	5,701	16,557

Amount utilised:

	2022 ACTUAL GH¢(Millions)	2021 ACTUAL GH¢(Millions)
Total Recurrent Expenditure	105,906	102,597
Non-Financial Assets	26,258	5,694
Loan Repayments	7,607	5,293
Total	139,771	113,584

4.1.2 Local Government Budget

Table 1b: 2022 Local Government Budget

YEAR	2022	2021
	GH¢ (Millions)	GH¢ (Millions)
Approved Annual Budget	8,318	4,218
Amount Utilised	2,943	1,681
Un-utilised	5,375	2,537

Amount Utilised:

	2022 Actual GH¢(Millions)	2021 Actual GH¢(Millions)
Total Recurrent Expenditure	2,191	1,641
Non-Financial Assets	752	40
Loan Repayments	0	0
Total	2,943	1,681

4.1.3 Budget of SOEs/GBEs

Table 1c: Budget of SOEs/GBEs

YEAR	2022	2021
	GH¢ (Millions)	GH¢ (Millions)
Approved Annual Budget	53,127	27,452
Amount Utilised	101,589	42,606
Balance	(48,462)	(15,154)

Amount Utilised:

	2022 Actual GH¢(Millions)	2021 Actual GH¢(Millions)
Total Recurrent Expenditure	67,954	27,577
Non-Financial Assets	31,506	13,129
Loan Repayments	2,129	1,900
Total	101,589	42,606

4.2 Revenue

4.2.1 Revenues for Whole-of-Government

The summary of revenue received during the year 2022 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	2022 Budget GH¢ (Millions) B	2022 Actual GH¢ (Millions) C	Variance GH¢ (Millions) D (C-B)	%-Var E (D/B)
Direct Tax	38,976	35,179	(3,797)	(9.74)
Indirect Tax	35,960	45,845	9,885	27.49
Grants	5,868	10,235	4,367	74.42
Non-Tax Revenue	74,161	75,456	1,295	1.75
TOTAL	154,966	166,715	11,749	7.58

Total Revenue

Total revenue and grants for Whole-of-Government for the year 2022 was **GH¢166,715 million** against a budget of **GH¢ 154,966 million** resulting in a favourable variance of **GH¢ 11,749 million** representing **7.58 percent**.

4.2.1 Revenue of Central Government

Table 2a: Summary of Revenues Central Government

Revenue A	2022 Budget GH¢ (Millions) B	2022 Actual GH¢ (Millions) C	Variance GH¢ (Millions) D (C-B)	%-Var E (D/B)	2021 Actual GH¢ (Millions) F	Diff. GH¢ (Millions) G(C-F)	%-Diff H (G/F)
Direct Tax	38,976	34,698	(4,278)	(10.98)	27,710	6,988	25.22
Indirect Tax	35,960	43,162	7,202	20.03	31,012	12,150	39.18
Grants	1,188	5,185	3,997	336.45	2,455	2,730	111.20
Non Tax	20,716	23,148	2,432	11.74	9,499	13,649	143.69
TOTAL	96,840	106,193	9,353	9.66	70,676	35,517	50.25

Total revenue and grants for the year 2022 was **GH¢106,193 million** against a budget of **GH¢96,840 million** resulting in a favourable variance of **GH¢9,353 million** representing **9.66 percent**. Revenue performance in 2022 however increase by **50.25 percent** over 2021.

4.2.2 Summary of Revenues Local Government

Table 2b: Summary of Revenues Local Government

Revenue A	2022 Budget GH¢ (Millions) B	2022 Actual GH¢ (Millions) C	Var. GH¢ (Millions) D (C-B)	%-Var E (D/B)	2021 Actual GH¢ (Millions) F	Diff. GH¢ (Millions) G(C-F)	%-Diff H (G/F)
Non-Tax	590	536	(54)	(9.15)	456	80	17.54
Grants	4,406	2,118	(2,288)	(51.93)	1,769	349	19.72
TOTAL	4,996	2,654	(2,342)	(46.88)	2,225	429	19.28

Total Non-Tax Revenue and Grants of Local Government authorities for the year 2022 was **GH¢2,654 million** against a budget of **GH¢4,996 million** resulting in a shortfall of **GH¢2,342 million** representing **46.88 percent**.

4.2.3 Summary of Revenues for SOEs/GBEs

Table 2c: Summary of Revenues for SOEs/GBEs

Revenue A	2022 Budget GH¢ (Millions) B	2022 Actual GH¢ (Millions) C	Var. GH¢ (Millions) D (C-B)	%-Var E (D/B)	2021 Actual GH¢ (Millions) F	Diff. GH¢ (Millions) G(C-F)	%-Diff H (G/F)
Non-Tax	52,854	52,077	(777)	(1.47)	22,584	29,493	130.59
Grants	273	6,191	5,918	2167.77	6,529	(338)	(5.18)
TOTAL	53,127	58,268	5,141	9.68	29,113	29,155	100.14

Total Non-Tax Revenue and grants of **SOEs/GBEs** for the year 2022 was **GH¢58,268million** against a budget of **GH¢53,127million** resulting in a shortfall of **GH¢5,141million** representing **9.68 percent**.

4.3 Oil Revenue

Total Oil revenue for the year 2022 was **GH¢18,090 million** out of which a total amount of **GH¢12,053 million** was for Annual Budget Funding Amount (ABFA).

Table 3: Summary of Oil Revenue Distribution

	2022 GH¢(Millions)	2021 GH¢ (Millions)	Diff GH¢ (Millions)	% Diff
ABFA	12,053	4,917	7,136	145.13
Stabilization	2,702	642	2,060	320.87
Heritage	1,158	267	891	333.71
GNPC	2,177	2,858	-681	-23.83
Total	18,090	8,684	9,406	775.88

4.4 Grants

Grant disbursement from development partners for the year 2022 was **GH¢1,417 million** which is **19.28 percent** above the budgeted target of **GH¢ 1,188 million**.

Table 4: Summary of Grants - 2022

GRANTS SCHEDULE	2022 GH¢ (Thousands)	2021 GH¢ (Thousands)
PROJECT GRANTS		
AFRICAN DEVELOPMENT BANK	622,867,851	82,326
CANADA	29,685,657	84,957
DENMARK	0	0
FRANCE	0	0
GERMANY	253,814	633,067
JAPAN	59,454	81,450
NETHERLANDS	15,492	25,215
SPAIN	0	0
SWISS GOV'T	12,258	94,063
EUROPEANS UNION	124,278	94,204
UNITED KINGDOM	5,128	8,431
UNITED NATIONS DEVELOPMENT PROGRAMME	0	0
UNITED NATIONS POPULATION FUND (UNFPA)	0	0
UNICEF	0	0
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)	0	0

GRANTS SCHEDULE	2022 GH¢ (Thousands)	2021 GH¢ (Thousands)
CLIMATE INVESTMENT FUND	0	0
WORLD BANK	272,714	54,878
UNITED STATES AGENCY FOR INTERNATIONAL DEV.	0	0
KOREA	15,735	11,242
WFP	0	0
USA	5,250	64,384
ARAB BANK FOR ECONOMIC DEVELOPMENT (BADEA)	1,306	233
EUROPEAN COMMISSION-SBS		0
TOTAL	1,417,987	1,234,450
PROGRAM GRANT		
EUROPEAN COMMISSION	0	0
SWISS GOVT	0	0
TOTAL PROGRAM	0	0
CENTRAL GOVERNMENT	3,767,002	1,220,747
LOCAL GOVERNMENT	1,020,045	896,091
SOE's	6,191,488	6,529,356
TOTAL	10,978,536	8,646,194
TOTAL GRANTS	12,396,524	9,880,644

4.5 Expenditure

Total recurrent expenditure of Whole-of-Government for the year 2022 was **GH¢245,469million** as against a budget of **GH¢177,534** million representing 38.27 percent above the budgeted figure.

Table 5: Summary of Whole-of-Government Expenditures for 2022

EXPENDITURE	2022 Budget GH¢ (Millions)	2022 Actual GH¢ (Millions)	Variance GH¢ (Millions)	% VAR
A	B	C	D = (B-C)	E
Compensation of Employees	47,520	52,569	(5,049)	(10.63)
Use of Goods and Services	73,850	64,366	9,484	12.84
Interest	47,118	44,501	2,617	5.55
Government Subsidies	686	928	(242)	(35.28)
Exchange Difference	-	61,393	(61,393)	0

Social Benefits	2,420	405	2,015	83.26
Other Expenditure	5,940	11,877	(5,937)	(99.95)
Foreign Financed Investment	-	0	0	0
Consumption of Fixed Assets	-	9,430	(9,430)	0
TOTAL	177,534	245,469	(67,935)	(38.27)

Stated below are detailed analysis of the individual expenditure items for 2022 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¢52,569 million** in 2022. This was **10.63 percent** above the budget figure of **GH¢ 47,520 million**.

Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2022 amounted to **GH¢64,366 million**. This represents **12.84 percent** below the budgeted figure of **GH¢ 73,850 million**.

Interest Paid

Interest payment for the year amounted to **GH¢44,501 million**. This represents **5.55 percent** below the budgeted figure of **GH¢ 47,118million**.

4.5.1 Central Government Expenditures

Table 5a: Summary of Central Government Expenditures for 2022

EXPENDITURE	2022 Budget GH¢ (MILLIONS)	2022 Actual GH¢ (MILLIONS)	Variance GH¢ (MILLIONS)	% VAR	Actual 2021 GH¢ (MILLIONS)	Diff GH¢ (MILLIONS)	% Diff
A	B	C	D = (B-C)	E	F	G = (C-F)	H
Compensation Of Employees	38,809	44,333	(5,524)	(14.23)	35,862	8,471	23.62
Goods And Services	35,915	21,458	14,457	40.25	13,749	7,709	56.07
Interest	41,362	37,066	4,296	10.39	33,996	3,070	9.03
Government Subsidies	684	927	(243)	(35.53)	1,379	(452)	(32.78)

EXPENDITURE	2022 Budget GH¢ (MILLIONS)	2022 Actual GH¢ (MILLIONS)	Variance GH¢ (MILLIONS)	% VAR	Actual 2021 GH¢ (MILLIONS)	Diff GH¢ (MILLIONS)	% Diff
Exchange Difference	0	61,393	(61,393)	0	12,011	49,382	411.14
Social Benefit	2,157	152	2,005	92.95	126	26	20.63
Other Expenses	2,865	1,970	895	31.24	3,542	(1,572)	(44.38)
Foreign Financed Investment	0	0	0	0	1,931	(1,931)	(100)
Consumption Of Fixed Assets	0	3,950	(3,950)	0	2,359	1,591	67.44
TOTAL	121,792	171,249	(49,457)	(40.61)	104,955	66,294	63.16

Stated below are detailed analysis of the individual expenditure items for 2022 as contained in **Table 5a** above for Central Government:

Compensation of Employees

Compensation of Employees amounted to **GH¢44,333 million** in 2022. This was **14.23 percent** above the budget figure of **GH¢ 38,809 million** and **23.62 percent** higher than the actual amount for 2021.

Goods and Services

Expenditure on use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2022 amounted to GH¢21,458 million. This represents 40.25 percent below the budgeted figure of GH¢35,915 million and 56.07 percent higher than the actual expenditure for the year 2021.

Interest Paid

Interest payment for the year amounted to GH¢ 37,066 million (comprising GH¢29,131 million for residents and GH¢7,934 million for non-residents). This represents 10.39 percent below the budgeted figure of GH¢41,362 million and 9.03 percent higher than the actual interest expense for the 2021 financial year.

4.5.2 Local Government Expenditures

Summary of Local Government Expenditures for 2022

EXPENDITURE	2022 Budget GH¢ (Millions)	2022 Actual GH¢ (Millions)	Variance GH¢ (Millions)	% Var
A	B	C	D = (B-C)	E
Compensation Of Employees	933	1,166	(233)	(24.97)
Goods and Services	1,417	839	578	40.79
Interest	0	0	0	0

Government Subsidies	1	0.25	1	75.00
Exchange Difference	0	0	0	0
Social Benefit	16	10	6	37.50
Other Expenses	246	175	71	28.86
Foreign Financed Investment	0	0	0	0
Consumption Of Fixed Assets	0	146	(146)	0
TOTAL	2,613	2,336	277	10.59

Stated below are detailed analysis of the individual expenditure items for 2022 as contained in **Table 5b** above for Local Government:

Compensation of Employees

Compensation of Employees amounted to GH¢1,166 million in 2022. This was 24.97 percent above the budgeted figure of GH¢ 933 million.

Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2022 amounted to GH¢839 million. This represents 40.79 percent below the budgeted figure of GH¢1,417 million.

Interest Paid

No Interest was accrued for the year.

4.5.3 Summary of SOEs/GBEs Expenditures

Table 5c: Summary of SOEs/GBEs Expenditures for 2022

EXPENDITURE	2022 Budget GH¢ (Millions)	2022 Actual GH¢ (Millions)	Variance GH¢ (Millions)	% VAR
A	B	C	D = (B-C)	E
Compensation of Employees	7,776	8,149	(373)	(4.80)
Goods And Services	36,518	42,378	(5,874)	(16.09)
Interest	5,756	7,435	(1,679)	(29.17)
Government Subsidies	0	0	0	0
Exchange Difference	0	0	0	0
Social Benefit	247	243	4	1.62
Other Expenses	2,830	9,734	(6,904)	(243.96)
Foreign Financed Investment	0	0	0	0

Consumption Of Fixed Assets	0	5,335	(5,335)	0
TOTAL	53,127	73,288	(20,161)	(37.95)

Stated below are detailed analysis of the individual expenditure items for 2022 as contained in **Table 5c** above for Local Government:

Compensation of Employees

Compensation of Employees amounted to GH¢8,149 million in 2022. This was 4.80 percent above the budgeted figure of GH¢7,776 million.

Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and other expenditure for the year 2022 amounted to GH¢42,392 million. This represents 16.09 percent above the budgeted figure of GH¢36,518 million.

Interest Paid

Interest payment for the year amounted to GH¢ 7,435 million. This is 29.17 percent above the budgeted figure of GH¢5,756 million.

4.6 Borrowings

Total loans receipts including Net Treasury Operations amounted to GH¢ 198,590 million against a budget of GH¢ 28,019 million for the year 2022. Out of this was an amount of GH¢18,842 million from external sources and GH¢198 million from domestic commercial institutions. Inflow from Treasury Operations was GH¢93,906 million as against a redemption of GH¢85,497 million resulting in the Net Treasury operations of GH¢8,483 million Loan receipts for the year 2022 are summarised in Table 6 below.

Table 6: Summary of Central Government Financing – 2022

LOANS	INFLOWS	REPAYMENTS	INFLOWS	REPAYMENTS
	2022	2022	2021	2021
	GH¢	GH¢	GH¢	GH¢
	(Millions)	(Millions)	(Millions)	(Millions)
EXTERNAL				
Bilateral Loans	4,532	4,298	3,136	3,148
Multilateral Loans	3,385	1,262	2,842	786
External Commercial Institution	10,924	1,972	22,371	1,329
TOTAL	18,842	7,532	28,349	5,263
DOMESTIC				
Issues	93,906	N/A	96,332	N/A
Redemption	85,497	N/A	77,868	N/A
Net Treasury Operations	8,483	N/A	18,464	N/A

Domestic Commercial Institutions	345	75	179	30
GRAND TOTAL	198,590	7,607	221,192	5,293

5.0 IMPLEMENTATION STATUS OF THE AUDITOR-GENERAL'S RECOMMENDATIONS ON THE 2021 PUBLIC ACCOUNTS ON WHOLE GOVERNMENT

Below is the status of the implementation of the Auditor-General's recommendations on the 2021 Public Accounts on General Government Operations.

5.1 Budget Overrun (Paragraph 14 – 20 of the A-Gs Observation)

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':

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-ante 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 the Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31 December 2021 pg. 10 in respect of the funds i.e., IGF, Donor Funds and Statutory Funds without their original budget.

Audit Position

Audit is satisfied

Action Taken

CAGD is using the budget volumes and quarterly budget allotments by MoF to facilitate monitoring of expenditure at the entity level to avoid overruns.

5.2 Discrepancies in the reported revenue figures (Paragraph 21 – 28 of the A-Gs Observation)

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: Ø 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 totaling GH¢3,261,943,192 as shown below:

Annual Budget Funding Amount (ABFA) reported by the 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 Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31 December 2021 pg. 11 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:

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 MDAs 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.

Further Actions Taken

CAGD conducted further reconciliation with the revenue agencies and the auditors in order to agree on the revenue figures reported in the National Accounts based on accounting policies applied for revenue recognition.

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.

However, upon further engagements with the revenue agencies and CAGD, audit agrees with the reconciliations of the revenue figures as reported in the National Accounts.

5.3 Prior year adjustments without detailed disclosures (Paragraph 29 – 38 of the A-G Observation)

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. Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31 December 2021 pg. 13

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'. Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31 December 2021 pg. 14.

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.

Action Taken

CAGD is taking steps to provide more disclosure on prior year and in compliance with IPSAS 3.

5.4 Non-recovery of loan receivables – GH¢15,732,692,283 (Paragraph 39 – 45 of the A-G Observation)

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.

Action Taken

The process of seeking write-off on unrecoverable amounts from Parliament has begun. The recoverable amounts are being worked on and payment schedules have been agreed upon.

5.5 Inclusion of State-owned Enterprises/Government Business Enterprises in the Whole of Government Accounts (WGA) (Paragraph 46 – 58 of the A-Gs Observation)

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 Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31 December 2021 pg. 17 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-of-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). Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31 December 2021 pg. 19

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.

5.6 Accuracy of the financial statements (Paragraph 59 – 63 of the A-Gs Observation)

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 assets 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:

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 Account) 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.

Action Taken

These letters and other schedules have been provided and verified by the Auditors.

6.0 CONCLUSION

The CAG is happy to state that 2022 Financial Statements represent the second set of Whole-of-Government financial reports in the quest to improve and deepen financial reporting landscape of Government within the legal framework and international standards. This milestone has been achieved through hard work and commitment of CAGD in collaboration with the relevant stakeholders. CAGD will continue to pursue measures to deepen coverage and enhance quality of the accounts towards full and compliance with the requirements of the International Public Sector Accounting Standards (IPSAS).

I therefore, take this opportunity to thank the Hon. Minister, Hon. Deputy Ministers and staff of the Ministry of Finance and Controller and Accountant-General's Department, other public officers and relevant stakeholders for their contributions towards the preparation of the accounts.

I hereby present the report of the Controller and Accountant-General and the Whole-of-Government Financial Statements for the Republic of Ghana for the year ended 31st December 2022 in compliance with Section 81 (1) of the Public Financial Management Act, 2016 (Act 921).


KWASI KWANING-BOSOMPEM
CONTROLLER AND ACCOUNTANT-GENERAL

DATE: 27/03/23

**WHOLE-OF-GOVERNMENT STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTES	ANNUAL BUDGET WHOLE GOVERNMENT GH¢	SUPPLEMENTARY BUDGET WHOLE GOVERNMENT GH¢	REVISED BUDGET WHOLE GOVERNMENT GH¢	ACTUAL 2022 WHOLE OF GOVERNMENT GH¢	ACTUAL 2021 WHOLE OF GOVERNMENT GH¢	BUDGET VARIANCE WHOLE OF GOVERNMENT GH¢
<u>REVENUE</u>						
2	38,292,470,245	683,752,180	38,976,222,425	35,179,455,832	27,786,912,834	(3,796,766,593)
3	42,648,351,776	(6,687,596,012)	35,960,755,764	45,845,486,554	33,304,278,210	9,884,730,790
5	4,463,095,143	1,405,211,954	5,868,307,097	10,235,018,794	7,648,615,497	4,366,711,697
6	72,050,265,902	2,110,926,909	74,161,192,811	75,456,367,246	32,538,595,195	1,295,174,435
	157,454,183,067	(2,487,704,969)	154,966,478,097	166,716,328,426	101,278,401,736	11,749,850,328
<u>EXPENDITURE</u>						
13	45,337,660,864	2,181,911,593	47,519,572,457	52,569,210,990	40,197,199,766	(5,049,638,534)
14	76,188,156,312	(2,338,085,029)	73,850,071,282	64,366,498,674	32,709,193,246	9,483,572,608
15	43,203,792,047	3,914,358,411	47,118,150,458	44,500,946,750	37,542,488,186	2,617,203,708
16	911,505,588	(225,531,932)	685,973,656	927,954,565	1,379,204,902	(241,980,909)
17	0	0	0	61,393,236,733	12,010,687,147	(61,393,236,733)
18	3,923,625,648	(1,503,222,948)	2,420,402,700	405,448,070	165,503,791	2,014,954,630
19	6,092,972,975	(152,612,962)	5,940,360,013	11,877,485,409	5,004,548,513	(5,937,125,397)
20	0	0	0	0	1,931,160,089	0
32	0	0	0	9,430,272,641	5,797,131,417	(9,430,272,641)
	175,657,713,434	1,876,817,132	177,534,530,566	245,471,053,833	136,737,117,057	(67,936,523,267)
<u>SURPLUS/(DEFICIT)</u>						
	(18,203,530,368)	(4,364,522,101)	(22,568,052,469)	(78,754,725,407)	(35,458,715,321)	79,686,373,596

**WHOLE-OF-GOVERNMENT STATEMENT OF FINANCIAL
POSITION AS AT DECEMBER 31, 2022**

	NOTES	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and Cash Equivalents	26	37,945,281,710	52,652,449,939
Receivables	27	195,118,099,565	30,357,841,462
Prepayments	28	1,351,327,157	696,410,979
Inventory	31	3,872,566,062	2,299,229,376
TOTAL CURRENT ASSET		238,287,274,494	86,005,931,756
NON CURRENT ASSETS			
Receivables	29	40,333,469,443	17,899,035,110
Equity Investments	30	38,768,842,993	29,331,159,853
Property, Plant & Equipment	32	226,728,222,550	91,618,176,240
Work In-Progress	33	45,380,370,905	21,862,310,206
TOTAL NON-CURRENT ASSET		351,210,905,891	160,710,681,409
TOTAL ASSET		589,498,180,385	246,716,613,165
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Payables	34	237,963,153,746	67,051,469,322
Trust Monies	35	661,701,541	1,072,136,107
Bank Overdraft	26	40,896,436,791	
Domestic Loans	36	46,788,191,784	28,405,171,781
TOTAL CURRENT LIABILITIES		326,309,483,861	96,528,777,209
NON- CURRENT LIABILITIES			
Domestic Loans	36	239,820,968,164	192,486,717,317
External Loans	37	244,340,005,767	170,009,787,704
TOTAL NON-CURRENT LIABILITIES		484,160,973,932	362,496,505,020
TOTAL LIABILITIES		810,470,457,793	459,025,282,230
<u>NET ASSET/LIABILITIES</u>		(220,972,277,408)	(212,308,669,065)
FINANCED BY			
Changes in Net Assets		(220,972,277,408)	(212,308,669,065)
TOTAL FINANCED BY		(220,972,277,408)	(212,308,669,065)

**KWASI KWANING-BOSOMPEM
CONTROLLER AND ACCOUNTANT-GENERAL**

DATE: 27/03/23

WHOLE-OF-GOVERNMENT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTES	ANNUAL BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL 2022		ACTUAL 2021		BUDGET VARIANCE	
	WHOLE GOVERNMENT	GH¢	WHOLE GOVERNMENT	GH¢	WHOLE GOVERNMENT	GH¢	WHOLE GOVERNMENT	GH¢	WHOLE GOVERNMENT	GH¢	WHOLE GOVERNMENT	GH¢
RECEIPTS												
2	DIRECT TAX	38,292,470,245	683,752,180	38,976,222,425	34,337,331,518	27,709,806,119.60	(4,638,890,907.00)					
3	INDIRECT TAX	42,648,351,776	(6,687,596,012)	35,960,755,764	45,050,222,675	32,979,232,570.44	9,089,466,910.87					
5	GRANTS	4,463,095,143	1,405,211,954	5,868,307,097	10,235,018,794	7,648,615,497.06	4,366,711,696.69					
6	NON-TAX REVENUE	72,050,265,902	2,110,926,909	74,161,192,811	49,425,609,004	32,185,718,606.65	(24,735,583,807.54)					
7	LOANS RECEIVED	17,034,544,316	3,575,824,611	20,610,368,927	11,515,921,646	30,048,688,865.40	(9,094,447,281.15)					
8	NET TREASURY OPERATIONS	27,920,957,442	98,886,794	28,019,844,236	49,380,354,884	18,463,819,693.02	(19,535,926,144.34)					
10	DISPOSAL OF NON-FINANCIAL ASSETS	0	0	0	1,415,582,164	1,370,849.93	1,415,582,164.32					
11	RECOVERIES	0	0	0	14,707,192,680	571,160,444.57	14,707,192,680.11					
12	OTHER RECEIPTS	0	0	0	33,079,063,356	2,452,724,841.14	33,079,063,356.05					
	TOTAL RECEIPTS	202,409,684,824	1,187,006,436	203,596,691,260	249,146,296,720	152,061,137,487.81	4,653,168,668.01					
PAYMENTS												
13	COMPENSATION OF EMPLOYEES	45,337,660,864	2,181,911,593	47,519,572,457	49,985,462,626	38,996,062,627.71	(2,465,890,168.80)					
14	USE OF GOODS AND SERVICES	76,188,156,312	(2,338,085,029)	73,850,071,282	46,473,830,986	22,373,991,652.82	27,376,240,296.65					
21	NON-FINANCIAL ASSETS	18,808,654,347	(2,476,369,350)	16,332,284,997	36,017,456,882	19,308,447,901.33	(19,685,171,884.14)					
15	INTEREST	43,203,792,047	3,914,358,411	47,118,150,458	43,043,729,928	36,266,334,307.42	4,074,420,530.25					
16	GOVERNMENT SUBSIDIES	911,505,588	(225,531,932)	685,973,656	926,529,201	1,378,752,534.08	(240,555,545.45)					
18	SOCIAL BENEFITS	3,923,625,648	(1,503,222,948)	2,420,402,700	359,740,516	160,019,820.86	2,060,662,184.46					
19	OTHER EXPENDITURE	6,092,972,975	(152,612,962)	5,940,360,013	10,768,501,185	4,489,803,683.74	(4,828,141,172.73)					
22	LOAN REPAYMENTS	7,943,317,043	1,786,558,654	9,729,875,697	9,736,880,369	7,193,377,784.97	(7,004,671.98)					
23	OTHER PAYMENTS	0	0	0	12,120,360,863	3,909,283,135.82	(12,120,360,862.95)					
24	FINANCIAL ASSETS	0	0	0	15,284,977,017	1,351,723,013.76	(15,284,977,016.65)					
20	FOREIGN FINANCED INVESTMENT	0	0	0	0	1,931,160,089.30	0.00					
	TOTAL PAYMENTS	202,409,684,824	1,187,006,436	203,596,691,260	224,717,469,571	137,358,956,551.81	(21,120,778,311.34)					
	NET CHANGE IN STOCK OF CASH	0	0	0	24,428,827,149	14,702,180,936						
	CASH/BANK BALANCE AS AT BEGINNING				13,516,454,562	37,950,269,003						
	CASH/BANK BALANCE AS AT END				37,945,281,711	52,652,449,939						

WHOLE-OF-GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTES	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Cash Inflows From Operating Activities			
Taxes	4	79,387,554,193	60,689,038,690
Grants	5	10,235,018,794	7,648,615,497
Non-Tax Revenue	6	48,841,777,887	31,989,528,342
Other Receipts	12	33,079,063,356	2,452,724,841
Total Cash Inflows		171,543,414,230	102,779,907,370
<u>Cash Outflows from Operating Activities</u>			
Compensation of Employees	13	(49,985,462,626)	(38,996,062,628)
Goods and Services	14	(46,473,830,986)	(22,373,991,653)
Interest	15	(43,043,729,928)	(36,266,334,307)
Government Subsidies	16	(926,529,201)	(1,378,752,534)
Social Benefit	18	(359,740,516)	(160,019,821)
Other Expenses	19	(10,768,501,185)	(4,489,795,132)
Other Payments	23	(12,120,360,863)	(3,909,283,136)
Foreign Financed Investment	20	0	(1,931,160,089)
Total Cash Outflows		(163,678,155,305)	(109,505,399,300)
NET CASHFLOW FROM OPERATING ACTIVITIES		7,865,258,925	(6,725,491,930)
<u>CASHFLOW FROM INVESTING ACTIVITIES</u>			
Cash Inflows From Investing Activities			
Disposal of Non-Financial Asset	10	1,415,582,164	1,370,850
Recovery of Loans	11	13,867,742,521	23,800,385
Sale of Investment	11	678,384,087	537,518,916
Recovery of Advances	11	161,066,072	9,841,143
Dividend Received	9	583,831,117	196,190,265
Total Cash Inflows		16,706,605,961	768,721,559
Cash Outflows from Investing Activities			
Acquisition of Non-Financial Asset	21	(36,017,456,882)	(19,308,447,901)
Issue of Loans	24	(11,345,871,488)	(815,023,897)
Purchase of Investment	24	(3,513,124,194)	(517,734,893)
Issue of Advances	24	(425,981,334)	(18,964,223)
Total Cash Outflows		(51,302,433,898)	(20,660,170,915)
NET CASHFLOW FROM INVESTING ACTIVITIES		(34,595,827,937)	(19,891,449,356)

WHOLE-OF-GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTES	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
CASHFLOW FROM FINANCING ACTIVITIES			
Cash Inflows from Financing Activities			
Proceeds from Domestic Borrowing	8	135,147,797,604	97,364,521,869
Proceeds from External Borrowing	7	11,171,357,261	29,015,873,485
Total Receipt		146,319,154,864	126,380,395,355
Cash Outflows from Financing Activities			
Repayment of Domestic Borrowing	8	(85,497,446,610)	(79,798,118,897)
Repayment of External Borrowing	22	(9,662,312,093)	(5,263,145,684)
Dividend Paid	25	0	(8,552)
Total Cash Outflows		(95,159,758,704)	(85,061,273,133)
NET CASHFLOW FROM FINANCING ACTIVITIES		51,159,396,161	41,319,122,221
NET CHANGES IN CASH FLOWS		24,428,827,149	14,702,180,936
CASH AND CASH EQUIVALENT AT BEGINNING		13,516,454,562	37,950,269,003
CASH AND CASH EQUIVALENT AT CLOSE		37,945,281,711	52,652,449,939

**WHOLE-OF-GOVERNMENT STATEMENT OF CHANGES
IN NET ASSETS FOR THE YEAR ENDED DECEMBER 31, 2022**

NET WORTH	2022 WHOLE OF GOVERNMENT GH¢
Accumulated Surpluses / (Deficits) B/F	(210,427,593,546)
ADD: Prior Period Adjustments	
External Debt	(1,971,840,664)
Domestic Debt	(16,070,317,213)
Investment	13,359,256,504
Judgement debt	(407,196,019)
Trade/ Loans Receivables	(5,979,540,663)
Trust	289,675,596
Payables	(24,783,068,203)
Non financial assets	119,098,425,291
Work in Progress	1,864,872,061
Cash Balances	(45,231,752,044)
Advances	353,789,794
Stated Capital	0
Adjusted Depreciation	715,399,042
Adjustment of 2020 Expenditure	0
Total Adjustments	41,237,703,483
Total Accumulated Surpluses / (Deficits)	(169,189,890,063)
ADD:	
Stated Capital	25,815,467,092
Government Interest in Joint Ventures	1,156,870,970
Surpluses / (Deficits) for the Period	(78,754,725,407)
CHANGES IN NET ASSETS	(220,972,277,408)

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

NET WORTH	2,021 WHOLE OF GOVERNMENT GH¢
Accumulated Surpluses / (Deficits) B/F	(179,618,031,813)
ADD: Prior Period Adjustments	
External Debt	(7,550,457,796)
Domestic Debt	54,063,474,991
Investment	(255,983,470)
Provisions	91,434,678
Trade /Loans Receivables	(19,742,121,369)
Deposit & trust	(1,164,326,135)
Payables	11,081,641,672
Work in Progress	(72,220,677,344)
Non financial assets	2,386,448,200
Cash Balances	3,215,014,474
Advances	(24,783,065)
Stated Capital	25,493,430,659
Adjusted Depreciation	10,400,233
Adjustment of 2020 Expenditure	(19,823,706,490)
Total Adjustments	(24,440,210,762)
Total Accumulated Surpluses / (Deficits)	(204,058,242,574)
ADD:	
Stated Capital	25,999,289,233
Government Interest in Joint Ventures	1,208,999,598
Surpluses / (Deficits) for the Period	(35,458,715,321)
CHANGES IN NET ASSETS	(212,308,669,065)

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
31ST DECEMBER 2022**

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 for 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 (No. 2) Act, 2021 (Act 1074), 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 State-Owned Enterprises (SOEs) and Business Entities (GBEs) 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 2022 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 1992 Constitution of the Republic of Ghana, 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 mapping:

The adoption of IPSAS in Ghana was launched by the then Minister of Finance and a formal declaration was made in the 2015 budget and economic policy presented to Parliament in November, 2014. An implementation plan for IPSAS (Accrual basis) was launched on 24th November, 2018 and a secretariat has since been established at Controller and Accountant-General's Department (CAGD) Headquarters. IPSAS implementation Committee (IPIC) has been constituted to spearhead the implementation process. The CAGD has begun the process for the collection of legacy fixed assets across all MDAs and MMDAs for capitalization in the Annual Whole-of-Government Financial Statements for the financial year 2022. The 2022 Whole-of-Government Financial Statements complied with 31 out of the 36 applicable International Public Sector Accounting Standards (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-one (41) IPSASs are not applicable to the Government of Ghana.

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
31ST DECEMBER 2022**

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	CONSOLIDATED FINANCIAL STATEMENTS – REPLACED BY IPSAS 35	Not Applicable
7	IPSAS 7	INVESTMENT IN ASSOCIATES AND JOINT VENTURES – REPLACED BY IPSAS 36	Not Applicable
8	IPSAS 8	JOINT ARRANGEMENTS – REPLACED BY IPSAS 37	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	FINANCIAL INSTRUMENT PRESENTATION – REPLACED BY IPSAS 28	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	EMPLOYEE BENEFITS – REPLACED BY IPSAS 39	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

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
31ST DECEMBER 2022**

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.

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
31ST DECEMBER 2022**

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.

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
31ST DECEMBER 2022**

(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
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
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

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
31ST DECEMBER 2022**

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 and Fittings	Furniture Fixtures and Fittings	Bed	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Bookshelves/Bookcase	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Chest of Drawers	7
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	5
Other Machinery and Equipment	Agricultural Machinery	Agricultural Machinery	7
Other Machinery and Equipment	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
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

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
31ST DECEMBER 2022**

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,	5
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
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

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
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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 Assets	(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
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 circumstances 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.

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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.

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
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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

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.

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
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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.

**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED
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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 2022 an amount of GHC407,196,019.22 was recognised as liability due to judgement debts secured against government. An amount of GHC 4,400,657.76 Judgement debts have been secured against government after the reporting date in 2023 and a number of judgement debt for which their amounts cannot be ascertained.

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,

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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 2022 portions of the appropriations approved by the Parliament of Ghana for the fiscal year January 1st – December 31st 2022. 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 for 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.

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S/N	NAME	SHAREHOLDING
COMMERCIAL STATE-OWNED ENTERPRISES (SOEs)		
1	AirtelTigo Ghana Limited	100%
2	Architectural Engineering Services Limited	100%
3	Bui Power Authority	100%
4	Bulk Oil & Storage Transportation Company	100%
5	Cocoa Marketing Company	100%
6	Consolidated Bank Ghana Limited	100%
7	Electricity Company of Ghana	100%
8	Ghana Airports Company Limited	100%
9	Ghana Amalgamated Trust PLC	100%
10	Ghana Commodity Exchange Limited	100%
11	Ghana Cylinder Manufacturing Company Limited	100%
12	Ghana Exim Bank	100%
13	Ghana Grid Company	100%
14	Ghana Infrastructure Investment Fund	100%
15	Ghana Integrated Aluminium Development Corporation	100%
16	Ghana Integrated Iron and Steel Development Corporation	100%
17	Ghana National Gas Company Limited	100%
18	Ghana National Petroleum Corporation	100%
19	Ghana Ports and Harbours Authority	100%
20	Ghana Post Company Limited	100%
21	Ghana Publishing Company Limited	100%
22	Ghana Supply Company Limited	100%
23	Ghana Water Company Limited	100%
24	Ghana Women's Fund Company Limited	67.51%
25	Graphic Communications Group Limited	100%
26	National Investment Bank	97.21%
27	News Times Corporation	100%
28	Northern Electricity Distribution Company	100%
29	Precious Minerals Marketing Company	100%
30	PSC Tema Shipyard	100%
31	SIC Life Company	80%
32	State Housing Company Limited	100%
33	TDC Development Company Limited	100%
34	Tema Oil Refinery	100%
35	Venture Capital Trust Fund	100%
36	Volta Aluminium Company Limited	100%
37	Volta Lake Transport Company	100%
38	Volta River Authority	100%
39	Bank of Ghana	Not Available
40	E.S.L.A PLC	100%
41	Ghana Broadcasting Corporation	100%
42	Ghana Civil Aviation Authority	100%
43	Ghana Maritime Authority	100%
44	National Food Buffer Stock Company Limited	100%
45	National Homeownership Fund	100%
46	National Insurance Commission	100%
47	Social Investment Fund	100%
48	Social Security and National Insurance Trust	Not Available
49	ADB Bank Limited	32.29%
50	Benso Oil Palm Plantation	0.43%
51	Cocoa Processing Company	48.38%
52	GCB Bank Limited	21.36%
53	Ghana Libya Arab Holding Company	40%
54	Ghana Oil (GOIL) Company Limited	32%
55	Ghana Rubber Estates Ltd	25%
56	Intercity STC Coaches Limited	20%
57	Kumasi Abattoir	41%
58	Metro Mass Transport Company	45%
59	PBC Company Limited	36.69%
60	SIC Financial Services Ltd	30%
61	SIC Insurance Company	40%
62	Standard Chartered Bank	0.11%

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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

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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 20 years.

1.26.11 CAGD has established a Employees' Benefit Obligations of GHC10.3billion in respect of pensions and gratuity payments for Government employees on the CAP 30 Pension Scheme for the next 20 years of which GHC1.7billion will be due in the 2023 financial year. The Employees' Benefits Obligations will be recognised subsequently in the financial statements after completion of consultation with key stakeholders

1.27.0 Prior-year adjustments

1.27.1 Prior-year adjustments consist of understatements and overstaterments 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.

WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES		2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
2	DIRECT TAX			
	Paid by Individuals		12,430,618,085	9,960,360,900
	Paid by Corporations		11,862,400,616	13,181,887,895
	Petroleum Income Tax/Royalties	1	5,914,103,177	1,334,877,063
	Miscellaneous		4,130,209,641	3,232,680,261
	Total Receipt		34,337,331,518	27,709,806,120
	Add:			
	Un-receipt P.A.Y.E		842,124,314	77,106,714
	Total Revenue		35,179,455,832	27,786,912,834
3	INDIRECT TAX			
	General Taxes on Goods and Services		9,538,282,372	7,457,841,465
	Excises		602,115,418	522,019,044
	Customs and Other Import Duties		21,933,269,841	19,241,940,282
	NHIL		2,514,265,045	1,480,893,650
	GETFUND		3,801,914,999	1,480,893,650
	Covid 19 Levi		1,583,518,632	456,806,094
	Petroleum Related Fund		4,424,834,528	2,338,838,384
	E-Levy		652,021,840	0
	Total Receipt		45,050,222,675	32,979,232,570
	Less:			
	Energy Sector Levy		0	0
	Add:			
	Un-receipt Withholding		795,263,879	325,045,640
	Total Revenue		45,845,486,554	33,304,278,210
4	Taxes Received			
	Directs Taxes		34,337,331,518	27,709,806,120
	Indirect Taxes		45,050,222,675	32,979,232,570
	Total		79,387,554,193	60,689,038,690
5	GRANT			
	Project Grant	2A	1,417,987,194	1,234,450,360
	Decentralised Grants	2B	8,817,031,599	6,414,165,137
	Grants Received form Central Government		0	0
	Total		10,235,018,794	7,648,615,497
6	NON-TAX REVENUE			
	Property income		4,045,995,183	985,046,084
	Dividend		583,831,117	0
	Sales of goods and services		60,016,955,820	20,888,293,283
	Fines, penalties, and forfeiture		270,878,430	4,704,182,891
	Miscellaneous		4,399,696,384	2,592,977,150
	ABFA Share of Oil Revenue	1	6,139,010,313	3,368,095,788
	Total Revenue		75,456,367,246	32,538,595,195

WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
Less:			
Receivables		26,030,758,242	352,876,589
Total Receipt		49,425,609,004	32,185,718,607
Less:			
Dividend Received		583,831,117	196,190,265
Total Operating Receipt		48,841,777,887	31,989,528,342
7 LOANS RECEIVED			
Domestic Loans Received			
Multilateral Loans	9	3,385,309,895	3,134,764,000
Bilateral Loans	9	4,532,880,294	3,487,677,468
External Commercial Institution	9	10,579,533,046	22,393,432,017
Domestic Commercial Institution	8	10,280,049,293	1,032,815,380
Total		28,777,772,529	30,048,688,865
Less:			
Non-Cash Foreign Financed Loans		17,261,850,883	0
Total Cash Loans Received		11,515,921,646	30,048,688,865
Less:			
Domestic Commercial Institution		344,564,385	1,032,815,380
Total External Loans Received		11,171,357,261	29,015,873,485
8 NET TREASURY OPERATIONS	8		
Stocks Issued			
Short Term Borrowing		108,959,996,094	43,805,342,835
Medium Term Borrowings		24,755,489,224	52,526,363,655
Stocks and Bonds		1,087,747,900	0
Total Stocks Issued		134,803,233,218	96,331,706,489
Add:			
Domestic Commercial Loans Received		344,564,385	1,032,815,380
Total Domestic Loans received		135,147,797,604	97,364,521,869
Less			
Stocks Redeemed	8		
Short Term Borrowing		58,877,971,404	51,263,884,973
Medium Term Borrowings		25,872,254,078	26,383,873,760
Stocks and Bonds		672,652,853	220,128,063
Total Stocks Redeemed		85,422,878,335	77,867,886,796
Add:			
Domestic Commercial Institution		74,568,275	1,930,232,101
Total Domestic Loan Repayment		85,497,446,610	79,798,118,897
Net Treasury Operations		49,380,354,884	18,463,819,693

WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
9 DIVIDEND RECEIVED			
State Owned Enterprises		0	0
Joint Venture Companies		583,831,117	196,190,265
Total Receipt		583,831,117	196,190,265
10 DISPOSAL OF NON-FINANCIAL ASSETS			
Fixed asset		1,415,582,164	1,370,850
Total		1,415,582,164	1,370,850
11 DISPOSAL/RECOVERIES OF FINANCIAL ASSET			
Recovery of Loans	4	13,867,742,521	23,800,385
Sale of Investment		678,384,087	537,518,916
Recovery of Advances	3	161,066,072	9,841,143
Total		14,707,192,680	571,160,445
12 OTHER RECEIPTS			
Recovery of revenue receivable		33,062,956,281	2,381,178,760
Pool Funds		9,347,156	0
Third Party Deduction Deposits		1,460,302	71,546,081
Proceeds from Inventory		5,299,616	0
Total		33,079,063,356	2,452,724,841
13 COMPENSATION OF EMPLOYEES			
Established Position		34,670,090,448	26,555,749,789
Non Established Post		587,835,936	332,830,599
Allowances		11,938,838,777	8,460,520,768
13% Employer SSF Contribution		2,915,013,042	2,357,959,182
Gratuity		511,573,473	782,374,126
Pension		1,672,968,507	1,575,032,913
End of Service Benefit (ESB)		272,890,808	132,732,389
Central Government Salaries to MMDAs		0	0
Total Expenditure		52,569,210,990	40,197,199,766
Less:			
Unpaid Compensation of Employees		2,583,748,365	1,201,137,138
Total Payments		49,985,462,626	38,996,062,628
14 GOODS AND SERVICES			
Materials and Office Consumables		37,797,462,209	19,102,146,686
Utilities		387,042,455	1,255,103,035
General Cleaning		204,698,015	151,642,275
Rentals		287,833,947	345,021,264
Travel and Transport		1,660,672,713	971,442,102
Repairs and Maintenance		1,929,827,536	1,280,007,575

WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

SCHEDULES	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
Training, Seminar and Conference	2,933,353,470	2,962,641,554
Consultancy Expenses	2,413,642,674	834,944,588
Special Services	8,593,244,449	1,789,292,519
Charges and Fees	7,274,076,446	2,517,339,769
Emergency Services	685,092,294	1,277,637,128
Insurance Premium	199,552,466	221,974,749
Central Government Transfers to MMDAs	0	0
Total Expenditure	64,366,498,674	32,709,193,246
Less:		
Unpaid Goods and Services	17,892,667,689	10,335,201,593
Total Payments	46,473,830,986	22,373,991,653
15 INTEREST		
Non Residents	10,400,517,425	7,042,561,563
Residents	34,100,429,325	30,499,926,623
Total Expenditure	44,500,946,750	37,542,488,186
Less:		
Unpaid Interest	1,457,216,822	1,276,153,879
Total Payments	43,043,729,928	36,266,334,307
16 GOVERNMENT SUBSIDIES		
Petroleum	536,583,478	377,092,376
Utility	194,540	0
Schools Subsidy	25,536,268	598,541,544
Fertilizer Subsidy	365,640,279	403,570,982
Total Expenditure	927,954,565	1,379,204,902
Less:		
Unpaid Subsidies	1,425,364	452,368
Total Payments	926,529,201	1,378,752,534
17 Exchange Difference		
Multi-Lateral	13,217,337,762	1,375,446,845
Bilateral	17,065,676,925	7,415,161,684
Commercial	31,110,222,046	3,220,078,618
Total Expenditure	61,393,236,733	12,010,687,147
18 SOCIAL BENEFITS		
Social assistance benefits	284,420,293	77,402,176
Employer social benefits	121,027,776	88,101,615
Total Expenditure	405,448,070	165,503,791
Less:		
Unpaid Social Benefits	45,707,554	5,483,970
Total Payments	359,740,516	160,019,821

WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
19 OTHER EXPENDITURE		
Insurance and compensation	9,445,498,458	586,393,669
Professional fees	208,923,612	415,100,509
Court Expenses	155,408,669	112,387,505
Awards & Rewards	272,023,517	254,807,420
Donations	285,769,987	237,666,562
Contributions	396,676,040	355,868,531
Scholarship & Bursaries	358,197,437	1,296,348,832
Special Operations	568,237,172	1,037,761,572
Refuse Lifting Expenses	10,786,582	5,827,018
Civic Numbering/Street Naming	3,157,007	2,506,423
Grants to Employees/Households	166,404,463	210,207,243
Council Tax/Tax Refund	766,875	9,935,250
Accreditation	12,605	2,686,344
Rent	5,622,986	2,201,475
Dividend	0	474,850,160
Total Expenditure	11,877,485,409	5,004,548,513
Less:		
Unpaid Other Expenditure	1,108,984,224	514,744,829
Total Payments	10,768,501,185	4,489,803,684
Less:		
Dividend	0	8,552
Total Operating Payment	10,768,501,185	4,489,795,132
20 FOREIGN FINANCED INVESTMENT		
External loans Expenditure	0	696,709,730
Project Grants Expenditure	0	1,234,450,360
Total	0	1,931,160,089
21 ACQUISITION OF NON-FINANCIAL ASSETS		
Fixed asset	7a 35,718,856,416	26,324,980,864
Work In Progress	7b 21,812,286,235	5,455,589,338
Inventory	986,432,372	
Total	58,517,575,024	31,780,570,202
Less:		
Inventory	986,432,372	0
Foreign Financed Projects	17,261,850,883	0
Unpaid Non-Financial Asset	4,251,834,887	12,472,122,301
Total Payments	36,017,456,882	19,308,447,901

WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
22	LOAN REPAYMENTS		
	Multilateral Loans	1,261,993,573	786,110,010
	Bilateral Loans	4,298,227,836	3,147,748,349
	External Commercial Institution	1,972,361,159	1,329,287,325
	Domestic Commercial Institution	2,204,297,801	1,930,232,101
	Total Loan Repayment	9,736,880,369	7,193,377,785
	Less:		
	Domestic Commercial Institution	74,568,275	1,930,232,101
	Total External Loan Repayment	9,662,312,093	5,263,145,684
23	OTHER PAYMENTS		
	Prepayments	276,672,908	80,534,252
	Energy Sector Levy	0	0
	SSNIT	0	1,482,643,976
	Tier 2 Pension	1,984,245,602	530,341,611
	Payroll Deposits	296,001,218	45,236,424
	Payable Compensation	311,112,682	639,682,089
	Supplier Liability paid	7,383,745,626	792,027,568
	Pool Funds	316,144	212,367,862
	Third Party Deduction Deposits	218,872,140	0
	Retention	524,927,890	111,088,646
	Mobilization	132,737,536	2,748,010
	Inventory	991,729,118	12,612,699
	Total	12,120,360,863	3,909,283,136
24	ACQUISITION OF FINANCIAL ASSETS		
	Issue of Loans	11,345,871,488	815,023,897
	Purchase of Investment	5 3,513,124,194	517,734,893
	Issue of Advances	3 425,981,334	18,964,223
	Total	15,284,977,017	1,351,723,014
25	DIVIDEND PAID		
	State Owned Enterprises	0	0
	Joint Venture Companies	0	8,552
	Total Receipt	0	8,552

WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
26 Cash and Cash Equivalents			
Cash Balance			
Treasury Main Account		0	1,384,939,667
MDA Sub-CF Accounts		3,942,847,628	(2,381,856,324)
Regional Sub-CF Accounts		9,298,128	18,742,195
MMDA Sub-CF Accounts		216,202,879	288,479,957
Tax Revenue Accounts		4,026,982,014	26,473,514,381
NTR Revenue Accounts		255,617,934	(1,082,668,449)
Centralised Accounts		11,603,798,369	21,134,750,103
Domestic Commercial Banks		16,880,711,086	6,136,438,615
Total Cash Balance		36,935,458,037	51,972,340,146
Collateral Securities			
Banko Du Brazil-Hanger Project		24,049,241	24,049,241
Banko Du Brazil-Eastern Corridor		69,486,464	69,486,464
CDB Owner Contribution		206,380,064	206,380,064
CDB Debt Service Reserve		370,586,909	370,586,909
CDB Collection Account		9,576,037	9,576,037
Sinking Fund		7,337,389	31,078
Debt Service Reserve Account		322,407,569	0
Total Collateral Securities		1,009,823,672	680,109,793
Total Cash And Cash Equivalent		37,945,281,710	52,652,449,939
Overdraft - Treasury Main Account		(40,896,436,791)	0
27 Current Receivables			
Vehicle Advances	3A	5,407,624	11,392,255
Special Advances	3B	78,230,216	10,861,050
Salary Advances	3C	114,540,267	273,419,272
Departmental Revolving Fund	3D	1,368,518	1,368,518
Staff Advance		143,646,349	127,515,969
Housing Advance		8,806,464	8,784,773
Mobilization Advance		4,943,876	4,119,609
Trade Receivable		194,761,156,252	29,920,380,016
Total		195,118,099,565	30,357,841,462
28 Prepayments		1,351,327,157	696,410,979

WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
29 Non Current Receivables	4		
General		34,795,314,231	921,980
Statutory Boards & Corporations		550,046,094	975,013,885
Companies		5,000,691,447	16,935,681,573
NPT Companies		1,233,497	1,233,497
Miscellaneous		8,687,868	8,687,868
Foreign Governments / Agencies		8,482,555	8,482,555
Total		40,364,455,692	17,930,021,359
Less:			
Provisions	10	30,986,249	30,986,249
Total		40,333,469,443	17,899,035,110
30 Equity Investment	5		
Trust		10,743,425	9,926,969
International Agencies		40,649,753	40,649,754
Companies & Public Corporations		3,053,731,086	10,954,552,020
Decentralised Investment		35,668,842,892	18,331,155,273
Total		38,773,967,156	29,336,284,016
Less:			
Provisions	11	5,124,163	5,124,163
Total		38,768,842,993	29,331,159,853
31 Inventory			
Printed Materials and Stationery		3,794,352,967	80,011,164
Accessories		36,924,197	38,629,836
Medical Suppliers		41,288,898	2,180,588,375
Production Materials		0	0
Total		3,872,566,062	2,299,229,376
32 Property, Plant & Equipment	7A		
Dwellings		12,629,844,806	4,858,866,849
Non Residential Buildings		75,561,603,490	12,872,311,388
Other structures		10,792,557,695	27,645,928,880
Transport Equipment		6,160,976,328	4,108,621,948
Machinery and equipment		121,119,571,086	59,785,098,338
Infrastructure Assets		38,278,289,546	13,341,769,012
Heritage Asset		11,115,893	6,347,351
Intangible Asset		2,182,986,372	927,196,695
Land		28,777,447,932	18,567,118,080
Total		295,514,393,147	142,113,258,541
Less:			
Consumption of Fixed Assets		9,430,272,641	5,797,131,417
Accumulated Consumption of Fixed Assets		59,355,897,956	44,697,950,884
Net Book Value		226,728,222,550	91,618,176,240

WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

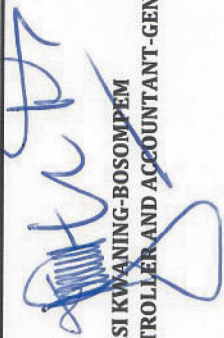
	SCHEDULES	2022 WHOLE OF GOVERNMENT GH¢	2021 WHOLE OF GOVERNMENT GH¢
33 Work - In - Progress	7B		
Dwellings		2,251,192,412	754,807,594
Non Residential Buildings		10,420,088,021	2,837,313,774
Other structures		16,802,189,267	14,301,425,773
Machinery and equipment		51,551,455	1,515,260,638
Infrastructure Assets		15,855,349,750	2,453,502,427
Total		45,380,370,905	21,862,310,206
34 Payables			
Supplier		235,064,198,983	62,529,086,442
Withholding		0	0
Judgement Debt		407,196,020	0
SSNIT (Tier 1)		0	2,240,098,363
Tier 2 Pension		946,615,805	618,883,304
PAYE		0	0
unpaid Compensation		59,987,787	78,430,484
Deposits		1,449,493,514	1,579,199,186
Dues and Fees		35,661,637	5,771,543
Total		237,963,153,746	67,051,469,322
35 Trust Monies			
ESLA PLC		0	0
Special funds		31,324,813	31,324,813
Pool Funds		370,441,303	341,410,291
Third Party Deposit		259,917,293	81,698,507
Ghana Investment Infrastructure Fund		0	617,684,536
Retention		18,131	17,960
Total		661,701,541	1,072,136,107
36 Domestic Borrowing	8		
Current (Short Term)		46,788,191,784	28,405,171,781
Non Current (Medium Term)		122,806,119,231	132,563,901,504
Non Current (Long Term)		117,014,848,933	59,922,815,813
Total		286,609,159,948	220,891,889,097
37 External Borrowing	9		
Multi-Lateral		66,776,127,695	37,937,792,766
Bilateral		43,868,868,700	53,016,495,659
Commercial		133,695,009,373	79,055,499,278
Total		244,340,005,767	170,009,787,704

**SEGMENTAL CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTES	REVISED BUDGET		ANNUAL BUDGET		ACTUAL 2022		ACTUAL 2022		ACTUAL 2021		ACTUAL 2021	
	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBEs	GH¢	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBEs	GH¢	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBEs	GH¢
REVENUE												
2	38,976,222,425	0	0	34,698,280,161	0	0	27,709,806,120	0	0	0	0	0
3	35,960,755,764	0	0	43,162,238,835	0	0	31,012,028,118	0	0	0	0	0
5	1,188,381,109	4,406,250,453	273,675,535	5,184,989,456	2,118,281,122	6,191,488,937	2,455,198,028	1,768,799,507	6,529,356,103	22,583,775,216	6,529,356,103	22,583,775,216
6	20,716,775,405	590,254,340	52,854,163,067	23,147,516,031	536,444,664	52,077,669,153	9,499,109,891	455,710,089	2,224,509,595	29,113,131,319	2,224,509,595	29,113,131,319
TOTAL REVENUE												
	96,842,134,703	4,996,504,793	53,127,838,602	106,193,024,482	2,654,725,786	58,269,158,089	70,676,142,156	2,224,509,595	29,113,131,319	2,224,509,595	29,113,131,319	29,113,131,319
EXPENDITURE												
13	38,809,318,575	933,448,076	7,776,805,806	44,333,329,871	1,166,412,403	8,149,009,902	35,861,946,597	916,518,146	3,418,735,022	3,418,735,022	3,418,735,022	3,418,735,022
14	35,914,794,609	1,417,152,471	36,518,124,203	21,457,628,091	839,473,375	42,392,145,453	13,748,647,575	623,258,667	19,209,995,842	19,209,995,842	19,209,995,842	19,209,995,842
15	41,361,592,947	0	5,756,557,511	37,065,849,271	0	7,435,097,479	33,995,737,787	0	3,546,750,399	3,546,750,399	3,546,750,399	3,546,750,399
16	684,693,187	1,280,468	0	927,703,086	251,479	0	1,379,114,902	90,000	0	0	0	0
17	0	0	0	61,393,236,733	0	0	12,010,687,147	0	0	0	0	0
18	2,157,616,778	16,081,585	246,704,337	152,000,573	9,794,208	243,653,289	126,416,716	7,480,524	31,606,552	31,606,552	31,606,552	31,606,552
19	2,864,784,588	245,928,680	2,829,646,745	1,970,073,368	174,664,750	9,733,955,843	3,542,148,683	93,265,154	1,369,134,675	1,369,134,675	1,369,134,675	1,369,134,675
20	0	0	0	0	0	0	1,931,160,089	0	0	0	0	0
32	0	0	0	3,949,652,909	145,898,456	5,334,721,276	2,358,618,051	71,586,136	3,366,927,230	3,366,927,230	3,366,927,230	3,366,927,230
TOTAL EXPENDITURE												
	121,792,800,684	2,613,891,280	53,127,838,602	171,249,473,903	2,336,494,671	73,288,583,242	104,954,477,548	1,712,198,628	30,943,149,720	30,943,149,720	30,943,149,720	30,943,149,720
SURPLUS/(DEFICIT)												
	(24,950,665,981)	2,382,613,512	0	(65,056,449,422)	318,231,115	(15,019,425,153)	(34,278,335,392)	512,310,968	(1,830,018,401)	(1,830,018,401)	(1,830,018,401)	(1,830,018,401)

SEGMENTAL CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2022

NOTES	2022		2021		2021		2021	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢
ASSETS								
CURRENT ASSETS								
26	22,619,624,581	426,934,171	14,898,722,958	46,552,337,342	501,058,283	5,599,054,314		
27	8,819,446,354	16,068,108	190,040,747,509	2,260,941,086	9,833,665	28,168,277,928		
28	423,829,460	10,266,811	917,230,886	306,954,966	1,969,269	387,486,744		
31	153,016,525	5,217,811	3,714,331,726	147,070,633	4,859,266	2,147,299,477		
	32,015,916,920	458,486,900	209,571,033,079	49,267,304,026	517,720,483	36,302,118,463		
NON CURRENT ASSETS								
29	15,851,793,132	0	34,794,392,251	15,701,708,562	0	2,197,326,548		
30	12,953,044,439	18,012,602	34,508,010,311	13,594,466,474	5,394,207	17,749,702,195		
32	96,529,051,589	4,306,606,860	125,892,564,101	36,766,687,330	1,194,538,186	53,656,950,725		
33	30,225,900,822	704,268,646	14,450,201,436	9,352,226,455	488,851,913	12,021,231,838		
	155,559,789,983	5,028,888,109	209,645,168,099	75,415,088,821	1,688,784,306	85,625,211,306		
	187,575,706,904	5,487,375,009	419,216,201,179	124,682,392,847	2,206,504,789	121,927,329,769		
LIABILITIES								
CURRENT LIABILITIES								
34	24,341,758,921	618,082,241	217,002,187,611	19,700,389,886	205,381,752	47,283,025,187		
35	1,423,906,972	0	0	1,153,347,324	0	0		
26	40,896,436,791	0	0	0	0	0		
36	30,600,769,568	0	16,187,422,215	21,145,185,565	0	7,259,986,215		
	97,262,872,252	618,082,241	233,189,609,826	41,998,922,775	205,381,752	54,543,011,403		
NON- CURRENT LIABILITIES								
36	159,757,567,425	0	90,376,116,681	158,787,538,710	0	33,699,178,607		
37	244,340,005,767	0	0	170,009,787,704	0	0		
	404,097,573,192	0	90,376,116,681	328,797,326,414	0	33,699,178,607		
	501,360,445,445	618,082,241	323,565,726,507	370,796,249,189	205,381,752	88,242,190,009		
	(313,784,738,541)	4,869,292,768	95,650,474,672	(246,113,856,342)	2,001,123,037	33,685,139,760		
NET ASSET / LIABILITIES								
FINANCED BY								
Changes in Net Assets								
	(313,784,738,541)	4,869,292,768	95,650,474,672	(246,113,856,342)	2,001,123,037	33,685,139,760		
	(313,784,738,541)	4,869,292,768	95,650,474,672	(246,113,856,342)	2,001,123,037	33,685,139,760		


KWASI KWANING-BOSOMPEH
CONTROLLER AND ACCOUNTANT-GENERAL

SEGMENTAL CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTES	REVISED BUDGET		ANNUAL BUDGET		ACTUAL 2022		ACTUAL 2022		ACTUAL 2021		ACTUAL 2021	
	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBES	SOEs & GBES	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBES	SOEs & GBES	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBES	SOEs & GBES
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
RECEIPTS												
2	38,976,222,425	0	0	34,337,331,518	0	0	27,709,806,120	0	0	0	0	0
3	35,960,755,764	0	0	45,050,222,675	0	0	32,979,232,570	0	0	0	0	0
5	1,188,381,109	4,406,250,453	273,675,535	5,184,989,456	2,118,281,122	6,119,148,937	2,455,198,028	1,768,799,507	1,668,799,507	6,529,356,103	6,529,356,103	6,529,356,103
6	20,716,775,405	590,254,340	52,854,163,067	15,699,169,870	527,619,199	33,504,082,536	9,357,743,178	455,710,089	455,710,089	22,372,265,340	22,372,265,340	22,372,265,340
7	20,610,368,927	0	0	1,580,436,738	0	9,935,484,908	29,210,461,477	0	0	838,227,389	838,227,389	838,227,389
8	28,019,844,236	0	0	49,380,354,884	0	0	18,463,819,693	0	0	0	0	0
10	0	0	0	0	0	1,415,582,164	0	0	0	0	0	1,370,850
11	0	0	0	1,182,643,284	3,308,785	13,521,240,611	31,580,379	2,061,149	2,061,149	537,518,916	537,518,916	537,518,916
12	0	0	0	21,259,686	3,038,927	35,085,826,702	75,799,726	0	0	2,376,925,115	2,376,925,115	2,376,925,115
TOTAL RECEIPTS	145,472,347,866	4,996,504,793	53,127,838,602	152,436,408,110	2,652,248,033	99,653,705,858	120,283,641,170	2,226,570,745	2,226,570,745	32,655,663,713	32,655,663,713	32,655,663,713
PAYMENTS												
13	38,809,318,575	933,448,076	7,776,805,806	43,913,649,756	1,013,059,387	6,138,294,668	35,741,547,432	915,092,779	915,092,779	2,339,422,416	2,339,422,416	2,339,422,416
14	35,914,794,609	1,417,152,471	36,518,124,203	20,937,753,008	606,903,642	25,251,922,581	12,492,259,280	478,021,776	478,021,776	10,276,419,435	10,276,419,435	10,276,419,435
21	13,949,671,485	2,382,613,512	0	8,689,725,963	631,391,521	26,696,339,398	5,694,382,015	484,606,891	484,606,891	13,129,458,996	13,129,458,996	13,129,458,996
15	41,361,592,947	0	5,756,557,511	37,065,849,271	0	5,977,880,657	33,995,737,787	0	0	2,270,596,520	2,270,596,520	2,270,596,520
16	684,693,187	1,280,468	0	926,277,722	251,479	0	1,378,662,534	90,000	90,000	0	0	0
18	2,157,616,778	16,081,585	246,704,337	147,743,249	8,588,731	203,408,536	125,162,084	6,028,156	6,028,156	28,829,581	28,829,581	28,829,581
19	2,864,784,588	245,928,680	2,829,646,745	1,917,904,854	162,205,898	8,689,598,985	3,542,148,683	73,119,786	73,119,786	874,535,214	874,535,214	874,535,214
22	9,729,875,697	0	0	7,607,150,843	0	2,129,729,525	5,293,374,898	0	0	1,900,002,887	1,900,002,887	1,900,002,887
23	0	0	0	12,807,281,375	69,680,284	3,435,966,502	5,457,471,683	16,104,766	16,104,766	667,735,989	667,735,989	667,735,989
24	0	0	0	403,585,228	2,617,093	14,878,774,696	538,383,937	39,838,854	39,838,854	773,500,223	773,500,223	773,500,223
20	0	0	0	0	0	0	1,931,160,089	0	0	0	0	0
TOTAL PAYMENTS	145,472,347,866	4,996,504,793	53,127,838,602	134,416,921,270	2,494,698,035	93,401,915,548	106,190,290,424	2,012,903,008	2,012,903,008	32,260,501,261	32,260,501,261	32,260,501,261
NET CHANGE IN STOCK OF CASH	0	0	0	18,019,486,840	157,549,998	6,251,790,310	14,093,350,747	213,667,737	213,667,737	395,162,452	395,162,452	395,162,452
CASH/BANK BALANCE AS AT BEGINNING				4,600,137,741	269,384,173	8,646,932,647	32,458,986,596	287,390,546	287,390,546	5,203,891,861	5,203,891,861	5,203,891,861
CASH/BANK BALANCE AS AT END				22,619,624,581	426,934,172	14,898,722,958	46,552,337,342	501,058,283	501,058,283	5,599,054,314	5,599,054,314	5,599,054,314

**SEGMENTAL CONSOLIDATED STATEMENT OF CASHFLOW
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTES	2022		2022		2022		2021		2021	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>										
Cash Inflows from Operating Activities										
4	79,387,554,193	0	0	60,689,038,690	0	0	60,689,038,690	0	0	0
5	5,184,989,456	2,118,281,122	6,191,488,937	2,455,198,028	1,768,799,507	6,529,356,103	2,455,198,028	1,768,799,507	6,529,356,103	0
6	15,189,542,094	527,617,819	33,428,672,023	8,882,901,570	455,710,089	22,176,075,075	8,882,901,570	455,710,089	22,176,075,075	0
12	21,259,686	3,038,927	35,085,826,702	75,799,726	0	2,376,925,115	75,799,726	0	2,376,925,115	0
	99,783,345,429	2,648,937,868	74,705,987,661	72,102,938,014	2,224,509,595	31,082,356,293	72,102,938,014	2,224,509,595	31,082,356,293	0
Cash Outflows from Operating Activities										
13	(43,913,649,756)	(1,013,059,387)	(6,138,294,668)	(35,741,547,432)	(915,092,779)	(2,339,422,416)	(35,741,547,432)	(915,092,779)	(2,339,422,416)	0
14	(20,937,753,008)	(606,903,642)	(25,251,922,581)	(12,492,259,280)	(478,021,776)	(10,276,419,435)	(12,492,259,280)	(478,021,776)	(10,276,419,435)	0
15	(37,065,849,271)	0	(5,977,880,657)	(33,995,737,787)	0	(2,270,596,520)	(33,995,737,787)	0	(2,270,596,520)	0
16	(926,277,722)	(251,479)	0	(1,378,662,534)	(90,000)	0	(1,378,662,534)	(90,000)	0	0
18	(147,743,249)	(8,588,731)	(203,408,536)	(125,162,084)	(6,028,156)	(28,829,581)	(125,162,084)	(6,028,156)	(28,829,581)	0
19	(1,917,904,854)	(162,205,898)	(8,688,390,433)	(3,542,148,683)	(73,119,786)	(399,685,054)	(3,542,148,683)	(73,119,786)	(399,685,054)	0
23	(12,807,281,375)	(69,680,284)	(3,435,966,502)	(5,457,471,683)	(16,104,766)	(667,735,989)	(5,457,471,683)	(16,104,766)	(667,735,989)	0
20	0	0	0	(1,931,160,089)	0	0	(1,931,160,089)	0	0	0
	(117,716,459,235)	(1,860,689,421)	(49,695,863,377)	(94,664,149,573)	(1,488,457,264)	(15,982,688,995)	(94,664,149,573)	(1,488,457,264)	(15,982,688,995)	0
	(17,933,113,806)	788,248,447	25,010,124,284	(22,561,211,559)	736,052,332	15,099,667,298	(22,561,211,559)	736,052,332	15,099,667,298	0
<u>CASHFLOW FROM INVESTING ACTIVITIES</u>										
Cash Inflows from Investing Activities										
10	0	0	1,415,582,164	0	0	1,370,850	0	0	1,370,850	0
11	1,017,652,147	0	12,850,090,374	23,800,385	0	0	23,800,385	0	0	0
11	150,620,766	2,716,586	525,046,735	0	0	537,518,916	0	0	537,518,916	0
11	14,370,371	592,199	146,103,502	7,779,994	2,061,149	0	7,779,994	2,061,149	0	0
9	509,627,776	1,380	75,410,513	474,841,608	0	196,190,265	474,841,608	0	196,190,265	0
	1,692,271,060	3,310,165	15,012,233,288	506,421,987	2,061,149	735,080,031	506,421,987	2,061,149	735,080,031	0
Cash Outflows from Investing Activities										
21	(8,689,725,963)	(631,391,521)	(26,696,339,398)	(5,694,382,015)	(484,606,891)	(13,129,458,996)	(5,694,382,015)	(484,606,891)	(13,129,458,996)	0
24	(190,600,800)	0	(11,155,270,688)	(41,523,674)	0	(773,500,223)	(41,523,674)	0	(773,500,223)	0
24	(157,386,218)	(2,572,873)	(3,353,165,104)	(478,022,580)	(39,712,313)	0	(478,022,580)	(39,712,313)	0	0
24	(55,598,210)	(44,220)	(370,338,904)	(18,837,683)	(126,541)	0	(18,837,683)	(126,541)	0	0
	(9,093,311,191)	(634,008,613)	(41,575,114,094)	(6,232,765,952)	(524,445,744)	(13,902,959,219)	(6,232,765,952)	(524,445,744)	(13,902,959,219)	0
	(7,401,040,131)	(630,698,449)	(26,562,880,805)	(5,726,343,965)	(522,384,595)	(13,167,879,188)	(5,726,343,965)	(522,384,595)	(13,167,879,188)	0

**SEGMENTAL CONSOLIDATED STATEMENT OF CASHFLOW
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTES	2022			2021			SOEs & GBES GH¢
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	
<u>CASHFLOW FROM FINANCING ACTIVITIES</u>							
Cash Inflows from Financing Activities							
8	135,147,797,604	0	0	96,526,294,481	0	0	838,227,389
7	1,235,872,352	0	9,935,484,908	29,015,873,485	0	0	0
	136,383,669,956	0	9,935,484,908	125,542,167,966	0	0	838,227,389
Cash Outflows from Financing Activities							
8	(85,497,446,610)	0	0	(77,898,116,010)	0	0	(1,900,002,887)
22	(7,532,582,568)	0	(2,129,729,525)	(5,263,145,684)	0	0	0
25	0	0	(1,208,552)	0	0	0	(474,850,160)
	(93,030,029,178)	0	(2,130,938,077)	(83,161,261,695)	0	0	(2,374,853,047)
	43,353,640,778	0	7,804,546,831	42,380,906,271	0	0	(1,536,625,658)
NET CASHFLOW FROM FINANCING ACTIVITIES							
	18,019,486,840	157,549,998	6,251,790,310	14,093,350,747	213,667,737	395,162,452	
NET CHANGES IN CASH FLOWS							
CASH AND CASH EQUIVALENT AT BEGINNING							
	4,600,137,741	269,384,173	8,646,932,647	32,458,986,596	287,390,546	5,203,891,861	
CASH AND CASH EQUIVALENT AT CLOSE							
	22,619,624,581	426,934,172	14,898,722,958	46,552,337,342	501,058,283	5,599,054,313	

**STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	2022 CENTRAL GOVERNMENT GH¢	2022 LOCAL GOVERNMENT GH¢	2022 SOEs & GBEs GH¢
NET WORTH			
Accumulated Surpluses / (Deficits) B/F	(246,113,856,342)	2,001,123,037	33,685,139,760
ADD: Prior Period Adjustments			
External Debt	(1,971,840,664)	0	0
Domestic Debt	(1,671,698,522)	0	(14,398,618,691)
Investment	(569,594,497)	(1,338,747)	13,930,189,749
Judgement debt	(407,196,019)	0	0
Trade/ Loans Receivables	718,474,957	(128,695,830)	(6,569,319,790)
Trust	289,675,596	0	0
Payables	(15,324,268,453)	0	(9,458,799,750)
Non financial assets	57,124,805,512	2,737,603,449	59,236,016,331
Work in Progress	464,506,589	174,193,401	1,226,172,071
Cash Balances	(41,952,199,601)	(231,674,109)	(3,047,878,334)
Advances	(30,476,486)	(169,776)	384,436,056
Stated Capital	0	0	0
Adjusted Depreciation	715,378,811	20,230	0
Adjustment of 2020 Expenditure	0	0	0
Total Adjustments	(2,614,432,777)	2,549,938,617	41,302,197,643
Total Accumulated Surpluses / (Deficits)	(248,728,289,119)	4,551,061,654	74,987,337,403
ADD:			
Stated Capital	0	0	35,682,562,422
Government Interest in Joint Ventures	0	0	0
Surpluses / (Deficits) for the Period	(65,056,449,422)	318,231,115	(15,019,425,153)
CHANGES IN NET ASSETS	(313,784,738,541)	4,869,292,768	95,650,474,672

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

	2,021 CENTRAL GOVERNMENT GH¢	2,021 LOCAL GOVERNMENT GH¢	2,021 SOEs & GBEs GH¢
NET WORTH			
Accumulated Surpluses / (Deficits) B/F	(189,640,178,889)	1,023,575,691	10,537,409,404
ADD: Prior Period Adjustments			
External Debt	(7,550,457,796)	0	0
Domestic Debt	(96,890,021)	0	54,160,365,011
Investment	(290,280,357)	7,915,267	(1,512,456,398)
Provisions	91,434,678	0	0
Trade /Loans Receivables	1,138,911	148,864,998	(19,892,125,279)
Deposit & trust	(1,164,326,135)	0	0
Payables	0	0	11,081,641,672
Work in Progress	5,834,870,504	6,267,149	(78,061,814,997)
Non financial assets	297,084,138	6,317,614	2,083,046,448
Cash Balances	(688,621,039)	295,054,286	3,608,581,227
Advances	(24,742,524)	(40,541)	0
Stated Capital	0	0	25,493,430,659
Adjusted Depreciation	10,154,471	857,605	(611,843)
Adjustment of 2020 Expenditure	(19,823,706,490)	0	0
Total Adjustments	(23,404,341,659)	465,236,378	(3,039,943,499)
Total Accumulated Surpluses / (Deficits)	(213,044,520,548)	1,488,812,069	7,497,465,905
ADD:			
Stated Capital	0	0	28,017,692,256
Government Interest in Joint Ventures	1,208,999,598	0	0
Surpluses / (Deficits) for the Period	(34,278,335,392)	512,310,968	(1,830,018,401)
CHANGES IN NET ASSETS	(246,113,856,342)	2,001,123,037	33,685,139,760

NOTES TO THE ACCOUNTS

SCHEDULES	2022		2022		2022		2021		2021	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	
2 DIRECT TAX										
Paid by Individuals	12,430,618,085	0	0	9,960,360,900	0	0	9,960,360,900	0	0	0
Paid by Corporations	11,862,400,616	0	0	13,181,887,895	0	0	13,181,887,895	0	0	0
Petroleum Income Tax/Royalties	5,914,103,177	0	0	1,334,877,063	0	0	1,334,877,063	0	0	0
Miscellaneous	4,130,209,641	0	0	3,232,680,261	0	0	3,232,680,261	0	0	0
Total Receipt	34,337,331,518	0	0	27,709,806,120	0	0	27,709,806,120	0	0	0
Add:										
Un-receipt P.A.Y.E	360,948,643	0	0	0	0	0	0	0	0	0
Total Revenue	34,698,280,161	0	0	27,709,806,120	0	0	27,709,806,120	0	0	0
3 INDIRECT TAX										
General Taxes on Goods and Services	9,538,282,372	0	0	7,457,841,465	0	0	7,457,841,465	0	0	0
Excises	602,115,418	0	0	522,019,044	0	0	522,019,044	0	0	0
Customs and Other Import Duties	21,933,269,841	0	0	19,241,940,282	0	0	19,241,940,282	0	0	0
NHIL	2,514,265,045	0	0	1,480,893,650	0	0	1,480,893,650	0	0	0
GETFUND	3,801,914,999	0	0	1,480,893,650	0	0	1,480,893,650	0	0	0
Covid 19 Levy	1,583,518,632	0	0	456,806,094	0	0	456,806,094	0	0	0
Petroleum Related Fund	4,424,834,528	0	0	2,338,838,384	0	0	2,338,838,384	0	0	0
E-Levy	652,021,840	0	0	0	0	0	0	0	0	0
Total Receipt	45,050,222,675	0	0	32,979,232,570	0	0	32,979,232,570	0	0	0
Less:										
Energy Sector Levy	2,161,505,338	0	0	2,232,029,302	0	0	2,232,029,302	0	0	0
Add:										
Un-receipt Withholding	273,521,498	0	0	264,824,850	0	0	264,824,850	0	0	0
Total Revenue	43,162,238,835	0	0	31,012,028,118	0	0	31,012,028,118	0	0	0
4 Taxes Received										
Directs Taxes	34,337,331,518	0	0	27,709,806,120	0	0	27,709,806,120	0	0	0
Indirect Taxes	45,050,222,675	0	0	32,979,232,570	0	0	32,979,232,570	0	0	0
Total	79,387,554,193	0	0	60,689,038,690	0	0	60,689,038,690	0	0	0
5 GRANT										
Project Grant	1,417,987,194	0	0	1,234,450,360	0	0	1,234,450,360	0	0	0
Decentralised Grants	3,767,002,261	1,020,045,740	4,029,983,598	1,220,747,668	896,090,668	6,529,356,103	1,220,747,668	896,090,668	6,529,356,103	0

NOTES TO THE ACCOUNTS

SCHEDULES	2022		2022		2022		2021		2021	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	
	0	1,098,235,382	2,161,505,338	0	872,708,838	0	2,455,198,028	1,768,799,507	6,529,356,103	
Total	5,184,989,456	2,118,281,122	6,191,488,937	2,455,198,028	1,768,799,507	0	2,455,198,028	1,768,799,507	6,529,356,103	
6 NON-TAX REVENUE										
Property income	1,156,238,365	221,034,621	2,668,722,197	606,695,801	179,119,551				199,230,731	
Dividend	509,627,776	1,380	75,410,513	0	0				0	
Sales of goods and services	14,936,062,692	301,684,833	45,083,262,344	325,277,718	266,664,156				20,296,351,409	
Fines, penalties, and forfeiture	164,332,826	9,692,697	96,852,907	4,701,729,384	2,392,507				61,000	
Miscellaneous	242,244,059	4,031,133	4,153,421,191	497,311,200	7,533,874				2,088,132,076	
ABFA Share of Oil Revenue	6,139,010,313	0	3,368,095,788	0	0				0	
Total Revenue	23,147,516,031	536,444,664	52,077,669,153	9,499,109,891	455,710,089				22,583,775,216	
Less:										
Receivables	7,448,346,161	8,825,465	18,573,586,617	141,366,712	0				211,509,876	
Total Receipt	15,699,169,870	527,619,199	33,504,082,536	9,357,743,178	455,710,089				22,372,265,340	
Less:										
Dividend Received	509,627,776	1,380	75,410,513	474,841,608	0				196,190,265	
Total Operating Receipt	15,189,542,094	527,617,819	33,428,672,023	8,882,901,570	455,710,089				22,176,075,075	
7 LOANS RECEIVED										
Domestic Loans Received										
Multilateral Loans	3,385,309,895	0	0	3,134,764,000	0				0	
Bilateral Loans	4,532,880,294	0	0	3,487,677,468	0				0	
External Commercial Institution	10,579,533,046	0	0	22,393,432,017	0				0	
Domestic Commercial Institution	344,564,385	0	9,935,484,908	194,587,991	0				838,227,389	
Total	18,842,287,620	0	9,935,484,908	29,210,461,477	0				838,227,389	
Less:										
Non-Cash Foreign Financed Loans	17,261,850,883	0	0	0	0				0	
Total Cash Loans Received	1,580,436,738	0	9,935,484,908	29,210,461,477	0				838,227,389	
Less:										
Domestic Commercial Institution	344,564,385	0	0	194,587,991	0				838,227,389	
Total External Loans Received	1,235,872,352	0	9,935,484,908	29,015,873,485	0				0	
8 NET TREASURY OPERATIONS										

NOTES TO THE ACCOUNTS

SCHEDULES	2022		2022		2021		2021	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	LOCAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	
Stocks Issued								
Short Term Borrowing	108,959,996,094	0	0	0	43,805,342,835	0	0	
Medium Term Borrowings	24,755,489,224	0	0	0	52,526,363,655	0	0	
Stocks and Bonds	1,087,747,900	0	0	0	0	0	0	
Total Stocks Issued	134,803,233,218	0	0	0	96,331,706,489	0	0	
Add:								
Domestic Commercial Loans Received	344,564,385	0	0	0	194,587,991	0	838,227,389	
Total Domestic Loans received	135,147,797,604	0	0	0	96,526,294,481	0	838,227,389	
Less								
Stocks Redeemed								
Short Term Borrowing	58,877,971,404	0	0	0	51,263,884,973	0	0	
Medium Term Borrowings	25,872,254,078	0	0	0	26,383,873,760	0	0	
Stocks and Bonds	672,652,853	0	0	0	220,128,063	0	0	
Total Stocks Redeemed	85,422,878,335	0	0	0	77,867,886,796	0	0	
Add:								
Domestic Commercial Institution	74,568,275	0	0	0	30,229,214	0	1,900,002,887	
Total Domestic Loan Repayment	85,497,446,610	0	0	0	77,898,116,010	0	1,900,002,887	
Net Treasury Operations	49,380,354,884	0	0	0	18,463,819,693	0	0	
9 DIVIDEND RECEIVED								
State Owned Enterprises	1,208,552	0	0	0	474,841,608	0	0	
Joint Venture Companies	508,419,224	1,380	75,410,513	0	0	0	196,190,265	
Total Receipt	509,627,776	1,380	75,410,513	0	474,841,608	0	196,190,265	
10 DISPOSAL OF NON-FINANCIAL ASSETS								
Fixed asset	0	0	1,415,582,164	0	0	0	1,370,850	
Total	0	0	1,415,582,164	0	0	0	1,370,850	
11 DISPOSAL/RECOVERIES OF FINANCIAL ASSET								
Recovery of Loans	1,017,652,147	0	12,850,090,374	0	23,800,385	0	0	
Sale of Investment	150,620,766	2,716,586	525,046,735	0	0	0	537,518,916	
Recovery of Advances	14,370,371	592,199	146,103,502	7,779,994	2,061,149	0	0	
Total	1,182,643,284	3,308,785	13,521,240,611	31,580,379	2,061,149	537,518,916	537,518,916	

NOTES TO THE ACCOUNTS

SCHEDULES	2022		2022		2022		2021		2021	
	CENTRAL	LOCAL	CENTRAL	LOCAL	CENTRAL	LOCAL	CENTRAL	LOCAL	CENTRAL	LOCAL
	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
12 OTHER RECEIPTS										
Recovery of revenue receivable	5,155,482	3,036,057	35,085,826,702		4,253,645				2,376,925,115	
Pool Funds	9,347,156	0	0		0				0	
Third Party Deduction Deposits	1,460,302	0	0		71,546,081				0	
Proceeds from Inventory	5,296,746	2,870	0		0				0	
Total	21,259,686	3,038,927	35,085,826,702		75,799,726			0	2,376,925,115	
13 COMPENSATION OF EMPLOYEES										
Established Position	28,400,764,306	798,562,671	5,470,763,471		23,718,802,044		760,706,178		2,076,241,567	
Non Established Post	355,514,565	76,990,715	155,330,657		251,774,642		30,000		81,025,957	
Allowances	9,795,348,391	282,009,711	1,861,480,675		7,453,057,228		150,038,448		857,425,092	
13% Employer SSF Contribution	2,594,491,827	8,558,767	311,962,448		2,206,769,956		4,712,099		146,477,127	
Gratuity	511,572,333	1,140	0		782,346,526		27,600		0	
Pension	1,514,110,942	4,625	158,852,939		1,344,372,531		0		230,660,382	
End of Service Benefit (ESB)	81,986,322	284,775	190,619,712		104,823,670		1,003,821		26,904,898	
Central Government Salaries to MMDAs	1,079,541,185	0	0		0		0		0	
Total Expenditure	44,333,329,871	1,166,412,403	8,149,009,902		35,861,946,597		916,518,146		3,418,735,022	
Less:										
Unpaid Compensation of Employees	419,680,115	153,353,016	2,010,715,234		120,399,165		1,425,367		1,079,312,606	
Total Payments	43,913,649,756	1,013,059,387	6,138,294,668		35,741,547,432		915,092,779		2,339,422,416	

NOTES TO THE ACCOUNTS

SCHEDULES	2022		2022		2022		2021		2021	
	CENTRAL	LOCAL	CENTRAL	LOCAL	CENTRAL	LOCAL	CENTRAL	LOCAL	CENTRAL	LOCAL
	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
14 GOODS AND SERVICES										
Materials and Office Consumables	5,009,841,567	159,228,256	32,628,392,386	3,381,800,638	97,824,806	15,622,521,242				
Utilities	647,319,051	43,777,453	0	700,997,827	32,341,989	521,763,219				
General Cleaning	93,172,399	8,503,425	103,022,190	76,404,209	4,813,436	70,424,630				
Rentals	103,879,000	16,108,699	167,846,248	89,040,967	13,798,985	242,181,312				
Travel and Transport	1,028,894,481	185,425,803	446,352,429	635,953,270	129,685,811	205,803,022				
Repairs and Maintenance	645,730,833	49,286,983	1,234,809,719	538,474,707	35,637,611	705,895,258				
Training, Seminar and Conference	1,893,041,212	232,290,385	808,021,873	2,695,704,398	194,275,775	72,661,381				
Consultancy Expenses	1,014,150,359	31,992,493	1,367,499,822	758,267,446	24,271,559	52,405,583				
Special Services	8,507,715,093	85,529,356	0	1,722,266,921	67,025,599	0				
Charges and Fees	1,797,927,209	3,853,396	5,472,295,841	882,072,574	3,865,577	1,631,401,618				
Emergency Services	663,118,244	21,974,050	0	1,259,340,045	18,297,083	0				
Insurance Premium	34,144,446	1,503,076	163,904,945	135,615,737	1,420,435	84,938,578				
Central Government Transfers to MMDAs	18,694,197	0	0	872,708,838	0	0				
Total Expenditure	21,457,628,091	839,473,375	42,392,145,453	13,748,647,575	623,258,667	19,209,995,842				
Less:										
Unpaid Goods and Services	519,875,083	232,569,733	17,140,222,873	1,256,388,295	145,236,891	8,933,576,407				
Total Payments	20,937,753,008	606,903,642	25,251,922,581	12,492,259,280	478,021,776	10,276,419,435				
15 INTEREST										
Non Residents	7,934,853,745	0	2,465,663,680	6,728,333,876	0	314,227,688				
Residents	29,130,995,526	0	4,969,433,799	27,267,403,912	0	3,232,522,711				
Total Expenditure	37,065,849,271	0	7,435,097,479	33,995,737,787	0	3,546,750,399				
Less:										
Unpaid Interest	0	0	1,457,216,822	0	0	1,276,153,879				
Total Payments	37,065,849,271	0	5,977,880,657	33,995,737,787	0	2,270,596,520				

NOTES TO THE ACCOUNTS

SCHEDULES	2022		2022		2022		2021		2021	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	
16 GOVERNMENT SUBSIDIES										
Petroleum	536,583,478	0	0	377,092,376	0	0				
Utility	12,070	182,470	0	0	0	0				
Schools Subsidy	25,519,328	16,940	0	598,541,544	0	0				
Fertilizer Subsidy	365,588,210	52,068	0	403,480,982	90,000	0				
Total Expenditure	927,703,086	251,479	0	1,379,114,902	90,000	0				
Less:										
Unpaid Subsidies	1,425,364	0	0	452,368	0	0				
Total Payments	926,277,722	251,479	0	1,378,662,534	90,000	0				
17 Exchange Difference										
Multi-Lateral	13,217,337,762	0	0	1,375,446,845	0	0				
Bilateral	17,065,676,925	0	0	7,415,161,684	0	0				
Commercial	31,110,222,046	0	0	3,220,078,618	0	0				
Total Expenditure	61,393,236,733	0	0	12,010,687,147	0	0				
18 SOCIAL BENEFITS										
Social assistance benefits	39,999,760	767,245	243,653,289	45,186,999	608,625	31,606,552				
Employer social benefits	112,000,813	9,026,963	0	81,229,717	6,871,899	0				
Total Expenditure	152,000,573	9,794,208	243,653,289	126,416,716	7,480,524	31,606,552				
Less:										
Unpaid Social Benefits	4,257,324	1,205,477	40,244,753	1,254,632	1,452,368	2,776,970				
Total Payments	147,743,249	8,588,731	203,408,536	125,162,084	6,028,156	28,829,581				
19 OTHER EXPENDITURE										
Insurance and compensation	87,428,039	566,094	9,357,504,324	504,319,247	385,249	81,689,173				
Professional fees	159,468,494	541,180	48,913,939	359,427,788	1,073,204	54,599,517				
Court Expenses	11,261,615	1,044,911	143,102,144	3,403,894	1,111,342	107,872,269				
Awards & Rewards	268,909,056	3,114,460	0	197,165,284	2,766,900	54,875,236				
Donations	40,956,354	65,977,390	178,836,243	49,815,838	38,843,789	149,006,935				
Contributions	342,154,636	54,521,404	0	257,055,608	23,089,774	75,723,149				

NOTES TO THE ACCOUNTS

SCHEDULES	2022			2021			2021		
	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBES	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBES	CENTRAL GOVERNMENT	LOCAL GOVERNMENT	SOEs & GBES
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Scholarship & Bursaries	327,489,986	26,316,809	4,390,642	1,199,381,673	15,045,624	81,921,536			
Special Operations	568,216,386	20,786	0	748,938,278	226,594	288,596,700			
Refuse Lifting Expenses	50,408	10,736,174	0	46,292	5,780,725	0			
Civic Numbering/Street Naming	0	3,157,007	0	0	2,506,423	0			
Grants to Employees/Households	158,780,168	7,624,295	0	209,239,800	967,443	0			
Council Tax/Tax Refund	523,908	242,967	0	9,050,597	884,653	0			
Accreditation	6,050	6,555	0	2,686,344	0	0			
Rent	4,828,269	794,717	0	1,618,041	583,434	0			
Dividend	0	0	1,208,552	0	0	474,850,160			
Total Expenditure	1,970,073,368	174,664,750	9,733,955,843	3,542,148,683	93,265,154	1,369,134,675			
Less:									
Unpaid Other Expenditure	52,168,514	12,458,852	1,044,356,858	0	20,145,368	494,599,461			
Total Payments	1,917,904,854	162,205,898	8,689,598,985	3,542,148,683	73,119,786	874,535,214			
Less:									
Dividend	0	0	1,208,552	0	0	474,850,160			
Total Operating Payment	1,917,904,854	162,205,898	8,688,390,433	3,542,148,683	73,119,786	399,685,054			
20 FOREIGN FINANCED INVESTMENT									
External loans Expenditure	0	0	0	696,709,730	0	0			
Project Grants Expenditure	0	0	0	1,234,450,360	0	0			
Total	0	0	0	1,931,160,089	0	0			

NOTES TO THE ACCOUNTS

SCHEDULES	2022		2022		2022		2021		2021	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢
21 ACQUISITION OF NON-FINANCIAL ASSETS										
7a Fixed asset	5,871,832,846	520,908,387	29,326,115,183	377,637,759	21,635,232,501					
7b Work In Progress	20,378,058,422	231,430,285	1,202,797,527	156,474,452	3,440,981,044					
Inventory	8,466,932	14,881	977,950,559							
Total	26,258,358,200	752,353,554	31,506,863,270	534,112,210	25,076,213,545					
Less:										
Inventory	8,466,932	14,881	977,950,559	0	0					
Foreign Financed Projects	17,261,850,883			0	0					
Unpaid Non-Financial Asset	298,314,422	120,947,152	3,832,573,313	49,505,320	11,946,754,550					
Total Payments	8,689,725,963	631,391,521	26,696,339,398	484,606,891	13,129,458,996					
22 LOAN REPAYMENTS										
Multilateral Loans	1,261,993,573	0	0	786,110,010	0					
Bilateral Loans	4,298,227,836	0	0	3,147,748,349	0					
External Commercial Institution	1,972,361,159	0	0	1,329,287,325	0					
Domestic Commercial Institution	74,568,275	0	2,129,729,525	30,229,214	1,900,002,887					
Total Loan Repayment	7,607,150,843	0	2,129,729,525	5,293,374,898	1,900,002,887					
Less:										
Domestic Commercial Institution	74,568,275	0	0	30,229,214	0					
Total External Loan Repayment	7,532,582,568	0	2,129,729,525	5,263,145,684	1,900,002,887					
23 OTHER PAYMENTS										
Prepayments	160,842,044	8,678,405	107,152,459	9,507,603	0					
Energy Sector Levy	2,098,195,651	0	0	2,232,029,302	0					
SSNIT	2,094,371,647	0	0	1,482,643,976	0					
Tier 2 Pension	1,601,618,166	0	382,627,436	530,341,611	0					
Payroll Deposits	296,001,218	0	0	45,236,424	0					
Payable Compensation	311,112,682	0	0	639,427,730	254,359					
Supplier Liability paid	5,360,190,730	55,318,848	1,968,236,048	121,555,406	667,735,989					
Pool Funds	316,144	0	0	212,367,862	0					

NOTES TO THE ACCOUNTS

SCHEDULES	2022		2022		2021		2021		2021	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	LOCAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢
Third Party Deduction Deposits	218,872,140	0	0	0	0	0	0	0	0	0
Retention	523,475,523	1,452,367	0	110,636,278	452,368	0	0	0	0	0
Mobilization	128,521,753	4,215,783	0	2,201,772	546,238	0	0	0	0	0
Inventory	13,763,678	14,881	977,950,559	10,004,674	2,608,025	0	0	0	0	0
Total	12,807,281,375	69,680,284	3,435,966,502	5,457,471,683	16,104,766	667,735,989				
24 ACQUISITION OF FINANCIAL ASSETS										
Issue of Loans	190,600,800	0	11,155,270,688	41,523,674	773,500,223	0	0	0	0	0
Purchase of Investment	157,386,218	2,572,873	3,353,165,104	478,022,580	39,712,313	0	0	0	0	0
Issue of Advances	55,598,210	44,220	370,338,904	18,837,683	126,541	0	0	0	0	0
Total	403,585,228	2,617,093	14,878,774,696	538,383,937	39,838,854	773,500,223				
25 DIVIDEND PAID										
State Owned Enterprises	0	0	1,208,552	0	474,841,608	0	0	0	0	0
Joint Venture Companies	0	0	0	0	8,552	0	0	0	0	0
Total Receipt	0	0	1,208,552	0	474,850,160	0	0	0	0	0
26 Cash and Cash Equivalents										
Cash Balance										
Treasury Main Account	0	0	0	1,384,939,667	0	0	0	0	0	0
MDA Sub-CF Accounts	3,942,847,628	0	0	(2,381,856,324)	0	0	0	0	0	0
Regional Sub-CF Accounts	9,298,128	0	0	18,742,195	0	0	0	0	0	0
MMDA Sub-CF Accounts	0	216,202,880	0	0	288,479,957	0	0	0	0	0
Tax Revenue Accounts	4,026,982,014	0	0	26,473,514,381	0	0	0	0	0	0
NTR Revenue Accounts	255,617,934	0	0	(1,082,668,449)	0	0	0	0	0	0
Centralised Accounts	11,603,798,369	0	0	21,134,750,103	0	0	0	0	0	0
Domestic Commercial Banks	1,771,256,836	210,731,292	14,898,722,958	324,805,977	212,578,325	5,599,054,314	0	0	0	0
Total Cash Balance	21,609,800,909	426,934,172	14,898,722,958	45,872,227,549	501,058,283	5,599,054,314				
Overdraft - Treasury Main Account	(40,896,436,791)	0	0	0	0	0				
Collateral Securities										

NOTES TO THE ACCOUNTS

SCHEDULES	2022			2021			2020		
	CENTRAL GOVERNMENT		LOCAL GOVERNMENT	CENTRAL GOVERNMENT		LOCAL GOVERNMENT	CENTRAL GOVERNMENT		LOCAL GOVERNMENT
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
Banko Du Brazil-Hanger Project	24,049,241	0	0	24,049,241	0	0	0	0	
Banko Du Brazil-Eastern Corridor	69,486,464	0	0	69,486,464	0	0	0	0	
CDB Owner Contribution	206,380,064	0	0	206,380,064	0	0	0	0	
CDB Debt Service Reserve	370,586,909	0	0	370,586,909	0	0	0	0	
CDB Collection Account	9,576,037	0	0	9,576,037	0	0	0	0	
Sinking Fund	7,337,389	0	0	31,078	0	0	0	0	
Debt Service Reserve Account	322,407,569	0	0	0	0	0	0	0	
Total Collateral Securities	1,009,823,672	0	0	680,109,793	0	0	0	0	
Total Cash And Cash Equivalent	22,619,624,581	426,934,172	14,898,722,958	46,552,337,342	501,058,283	5,599,054,314			
27 Current Receivables									
Vehicle Advances	5,407,624	0	0	11,392,255	0	0	0	0	
Special Advances	77,982,186	248,030	0	10,221,873	639,177	0	0	0	
Salary Advances	6,698,127	223,497	107,618,644	5,508,506	91,468	267,819,298			
Departmental Revolving Fund	1,368,518	0	0	1,368,518	0	0	0	0	
Staff Advance	142,272,848	1,373,501	0	126,239,369	1,276,601	0	0	0	
Housing Advance	8,806,464	0	0	8,784,773	0	0	0	0	
Mobilization Advance	4,243,895	699,981	0	4,049,395	70,215	0	0	0	
Trade Receivable	8,572,666,693	13,523,099	189,933,128,865	2,093,376,398	7,756,205	27,900,458,630			
Total	8,819,446,354	16,068,108	190,040,747,509	2,260,941,086	9,833,665	28,168,277,928			
28 Prepayments	423,829,460	10,266,811	917,230,886	306,954,966	1,969,269	387,486,744			
29 Non Current Receivables									
General	921,980	0	34,794,392,251	921,980	0	0	0	0	
Statutory Boards & Corporations	1,125,098,456	0	0	975,013,885	0	0	0	0	
Companies	14,738,355,025	0	0	14,738,355,025	0	2,197,326,548			
NPT Companies	1,233,497	0	0	1,233,497	0	0	0	0	
Miscellaneous	8,687,868	0	0	8,687,868	0	0	0	0	
Foreign Governments / Agencies	8,482,555	0	0	8,482,555	0	0	0	0	
Total	15,882,779,381	0	34,794,392,251	15,732,694,810	0	2,197,326,548			

NOTES TO THE ACCOUNTS

SCHEDULES	2022		2022		2022		2021		2021	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	
Less:										
Provisions	30,986,249	0	0	30,986,249	0	0	30,986,249	0	0	0
Total	15,851,793,132	0	34,794,392,251	15,701,708,562	0	2,197,326,548	15,701,708,562	0	2,197,326,548	0
30 Equity Investment										
Trust	10,743,425	0	0	9,926,969	0	0	9,926,969	0	0	0
International Agencies	40,649,753	0	0	40,649,754	0	0	40,649,754	0	0	0
Companies & Public Corporations	11,763,955,447	0	0	12,972,955,043	0	0	12,972,955,043	0	0	0
Decentralised Investment	1,142,819,978	18,012,602	34,508,010,311	576,058,871	5,394,207	17,749,702,195	576,058,871	5,394,207	17,749,702,195	17,749,702,195
Total	12,958,168,602	18,012,602	34,508,010,311	13,599,590,637	5,394,207	17,749,702,195	13,599,590,637	5,394,207	17,749,702,195	17,749,702,195
Less:										
Provisions	5,124,163	0	0	5,124,163	0	0	5,124,163	0	0	0
Total	12,953,044,439	18,012,602	34,508,010,311	13,594,466,474	5,394,207	17,749,702,195	13,594,466,474	5,394,207	17,749,702,195	17,749,702,195
31 Inventory										
Printed Materials and Stationery	79,436,455	584,786	3,714,331,726	79,436,455	574,710	0	79,436,455	574,710	0	0
Accessories	32,291,172	4,633,025	0	34,345,280	4,284,557	0	34,345,280	4,284,557	0	0
Medical Suppliers	41,288,898	0	0	33,288,898	0	0	33,288,898	0	0	0
Production Materials	0	0	0	0	0	0	0	0	0	2,147,299,477
Total	153,016,525	5,217,811	3,714,331,726	147,070,633	4,859,266	2,147,299,477	147,070,633	4,859,266	2,147,299,477	2,147,299,477

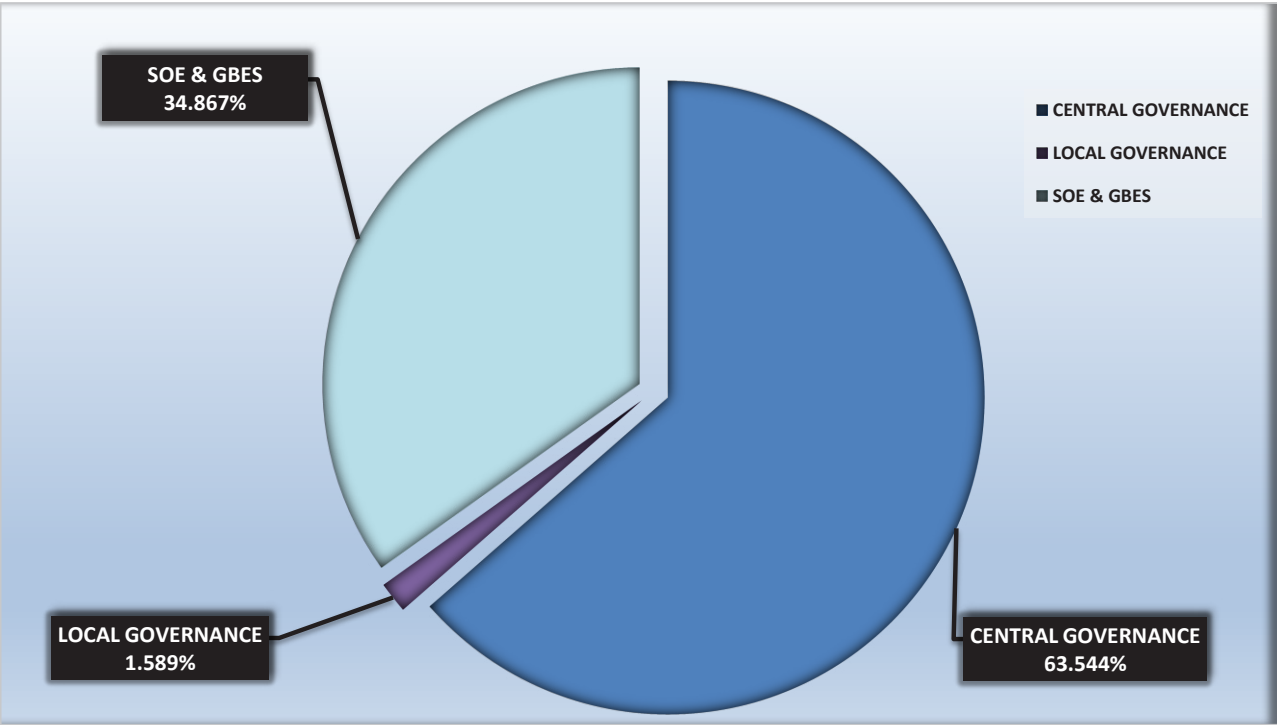
NOTES TO THE ACCOUNTS

SCHEDULES	2022			2021			2021		
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES GH¢
32 Property, Plant & Equipment	7A								
Dwellings	3,772,363,989	1,172,878,897	7,684,601,919	1,136,815,809	107,250,714	3,614,800,326			
Non Residential Buildings	56,722,772,667	923,019,510	17,915,811,313	7,880,626,235	511,661,663	4,480,023,489			
Other structures	10,016,040,752	769,977,598	6,539,345	7,902,389,238	396,854,503	19,346,685,139			
Transport Equipment	3,877,284,505	137,288,016	2,146,403,807	3,073,371,042	28,092,835	1,007,158,072			
Machinery and equipment	6,977,984,273	115,354,004	114,026,232,809	5,756,388,470	85,034,857	53,943,675,011			
Infrastructure Assets	4,750,841,796	263,978,317	33,263,469,433	3,709,419,971	195,589,539	9,436,759,502			
Heritage Asset	1,935,335	9,180,558	0	1,167,948	5,179,403	0			
Intangible Asset	373,770,043	1,352,663	1,807,863,666	341,366,175	1,442,386	584,388,134			
Land	20,621,749,902	1,240,819,815	6,914,878,215	14,316,560,016	44,796,578	4,205,761,486			
Total	107,114,743,262	4,633,849,378	183,765,800,507	44,118,104,905	1,375,902,478	96,619,251,158			
Less:									
Consumption of Fixed Assets	3,949,652,909	145,898,456	5,334,721,276	2,358,618,051	71,586,136	3,366,927,230			
Accumulated Consumption of Fixed Assets	6,636,038,764	181,344,062	52,538,515,131	4,992,799,524	109,778,156	39,595,373,204			
Net Book Value	96,529,051,589	4,306,606,860	125,892,564,101	36,766,687,330	1,194,538,186	53,656,950,725			
33 Work - In - Progress	7B								
Dwellings	950,538,785	62,032,597	1,238,621,030	481,730,933	37,345,898	235,730,763			
Non Residential Buildings	9,426,013,542	327,569,209	666,505,271	2,119,123,522	237,987,369	480,202,882			
Other structures	16,530,443,409	271,745,859	0	5,751,182,668	174,671,126	8,375,571,979			
Machinery and equipment	51,541,951	9,504	0	19,508	9,504	1,515,231,626			
Infrastructure Assets	3,267,363,136	42,911,478	12,545,075,136	1,000,169,824	38,838,016	1,414,494,587			
Total	30,225,900,822	704,268,646	14,450,201,436	9,352,226,455	488,851,913	12,021,231,838			
34 Payables									
Supplier	18,463,063,676	612,114,352	215,989,020,955	15,239,937,234	192,945,260	47,096,203,948			
Withholding	0	3,378,199	518,364,182	0	12,246,515	47,974,274			
Judgement Debt	407,196,020	0	0	0	0	0			

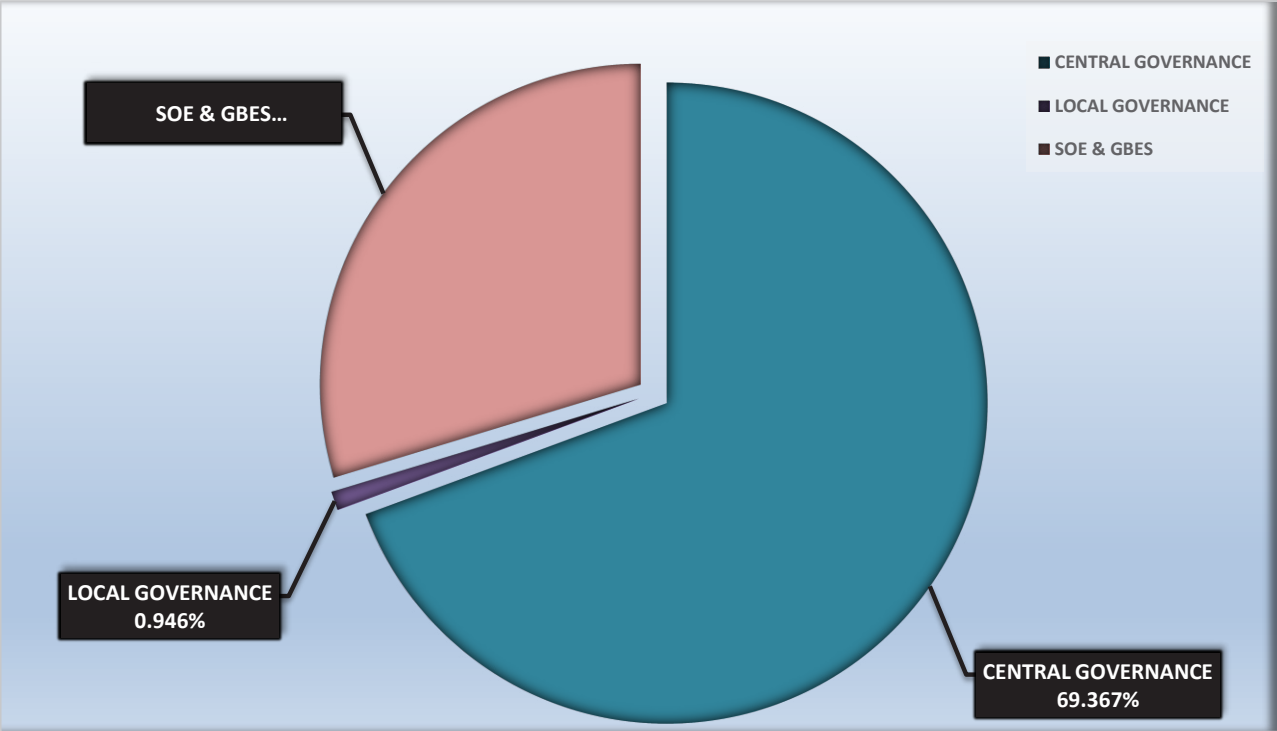
NOTES TO THE ACCOUNTS

SCHEDULES	2022		2022		2021		2021		2021	
	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES	GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES	GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOEs & GBES
SSNIT (Tier 1)	2,995,956,974	0	0	2,208,403,857	0	0	31,694,505	0	0	31,694,505
Tier 2 Pension	932,989,002	0	13,626,803	588,837,559	0	0	30,045,745	0	0	30,045,745
PAYE	0	0	481,175,672	0	0	0	77,106,714	0	0	77,106,714
unpaid Compensation	59,987,787	0	0	78,430,484	0	0	0	0	0	0
Deposits	1,446,903,825	2,589,690	0	1,579,009,209	189,977	0	0	0	189,977	0
Dues and Fees	35,661,637	0	0	5,771,543	0	0	0	0	0	0
Total	24,341,758,921	618,082,241	217,002,187,611	19,700,389,886	205,381,752	47,283,025,187				
35 Trust Monies										
ESLA PLC	144,520,895	0	0	81,211,217	0	0	0	0	0	0
Special funds	31,324,813	0	0	31,324,813	0	0	0	0	0	0
Pool Funds	370,441,303	0	0	341,410,291	0	0	0	0	0	0
Third Party Deposit	259,917,293	0	0	81,698,507	0	0	0	0	0	0
Ghana Investment Infrastructure Fund	617,684,536	0	0	617,684,536	0	0	0	0	0	0
Retention	18,131	0	0	17,960	0	0	0	0	0	0
Total	1,423,906,972	0	0	1,153,347,324	0	0				
36 Domestic Borrowing										
Current (Short Term)	30,600,769,568	0	16,187,422,215	21,145,185,565	0	0	7,259,986,215	0	0	7,259,986,215
Non Current (Medium Term)	133,118,835,172	0	0	132,563,901,504	0	0	0	0	0	0
Non Current (Long Term)	26,638,732,253	0	90,376,116,681	26,223,637,206	0	0	33,699,178,607	0	0	33,699,178,607
Total	190,358,336,993	0	106,563,538,896	179,932,724,275	0	40,959,164,822				
37 External Borrowing										
Multi-Lateral	66,776,127,695	0	0	37,937,792,766	0	0	0	0	0	0
Bilateral	43,868,868,700	0	0	53,016,495,659	0	0	0	0	0	0
Commercial	133,695,009,373	0	0	79,055,499,278	0	0	0	0	0	0
Total	244,340,005,767	0	0	170,009,787,704	0	0				

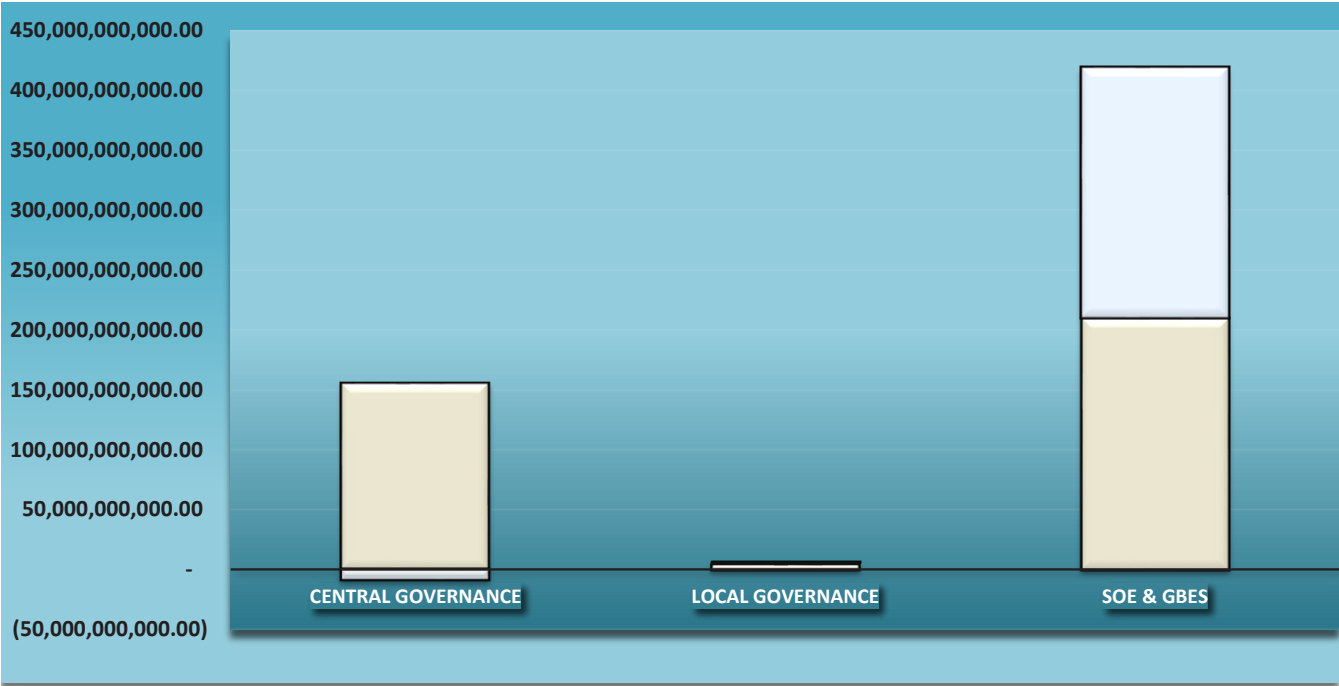
A CHART SHOWING THE REVENUE AND EXPENDITURE CONTRIBUTION BY SECTOR FOR THE YEAR 2022
REVENUE BY SECTOR



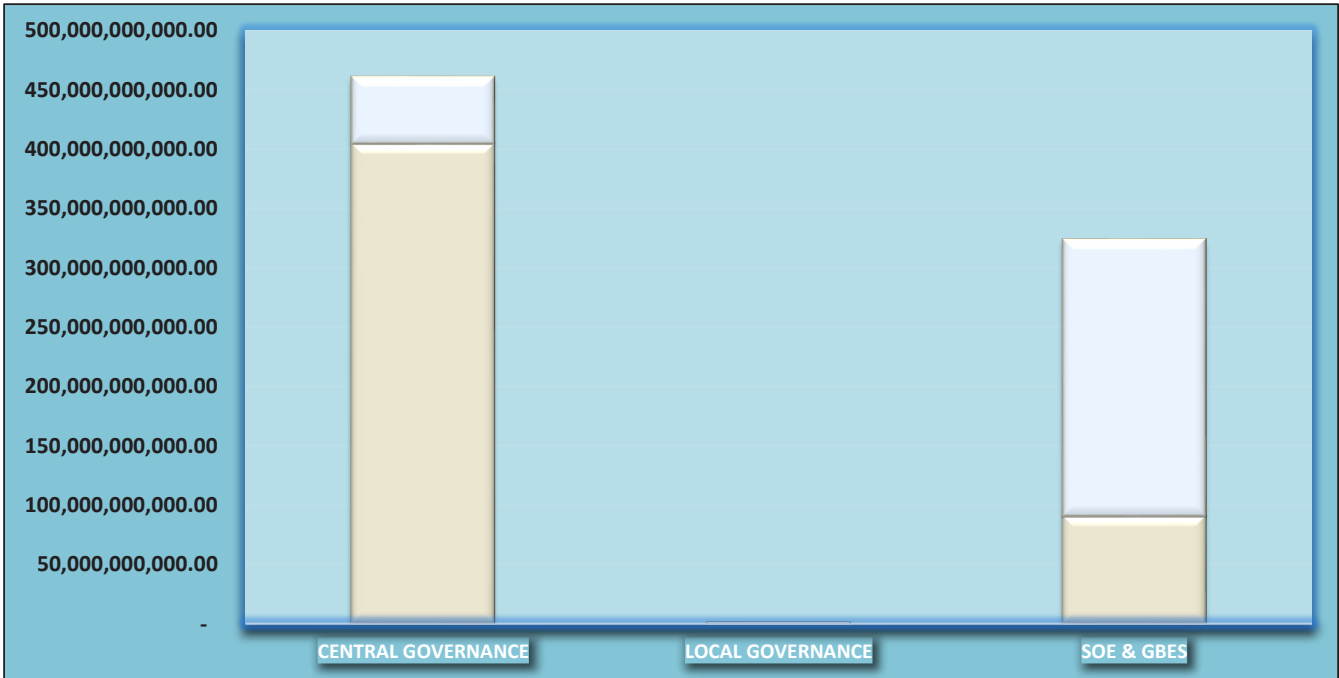
EXPENDITURE BY SECTOR



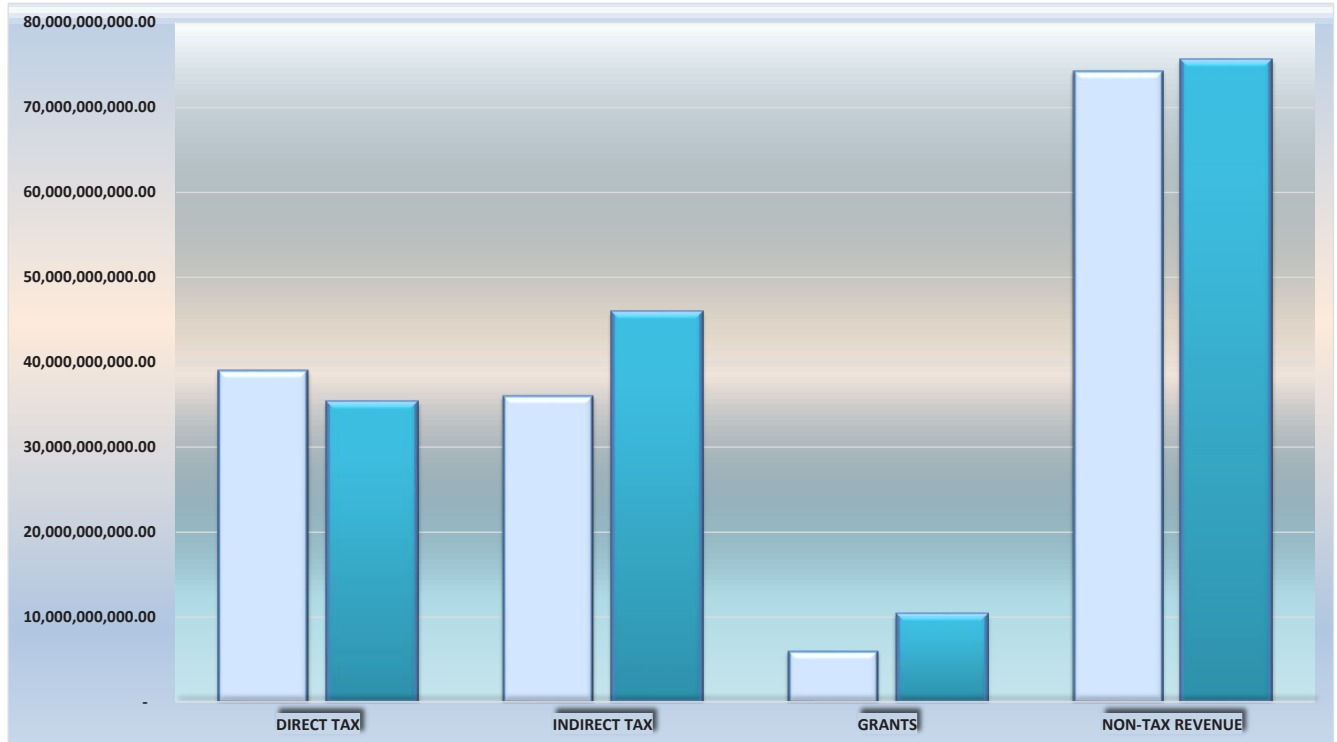
**A CHART SHOWING THE ASSETS AND LIABILITIES
CONTRIBUTION BY SECTOR FOR THE YEAR 2022
ASSET BY SECTOR**



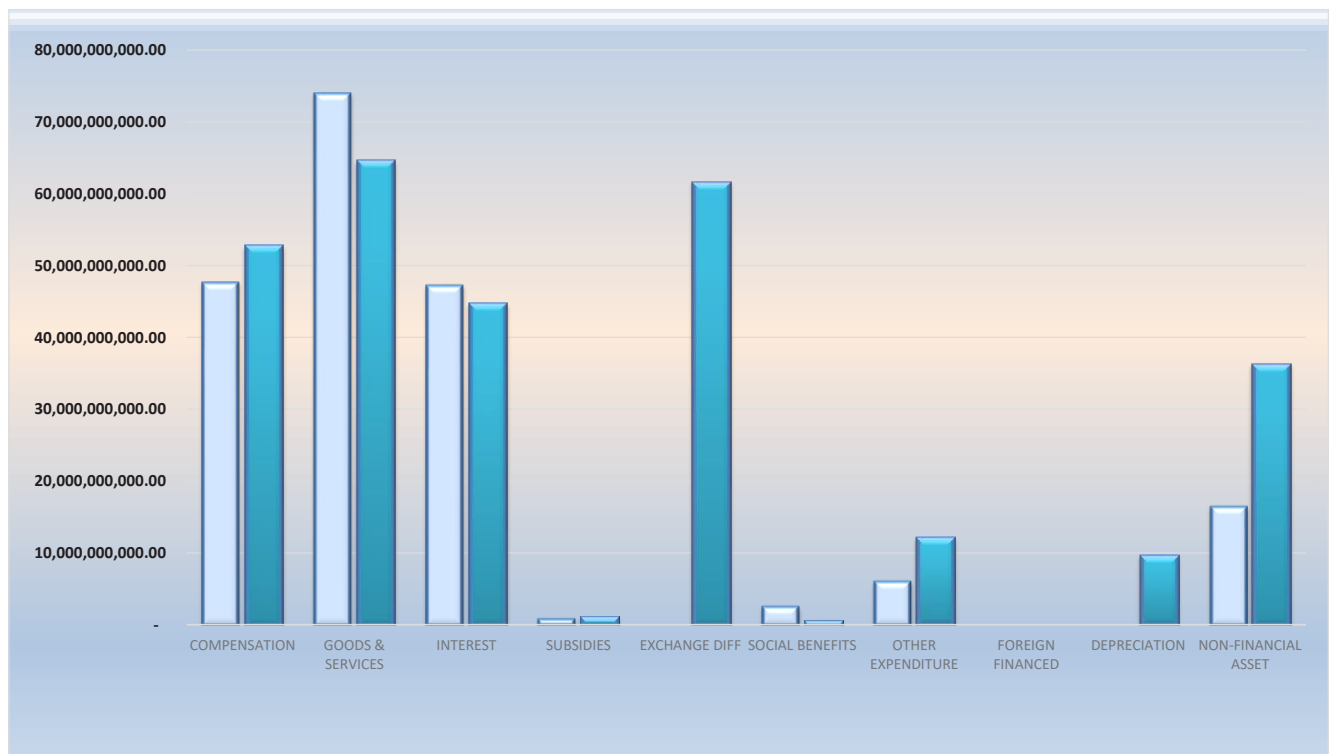
LIABILITY BY SECTOR



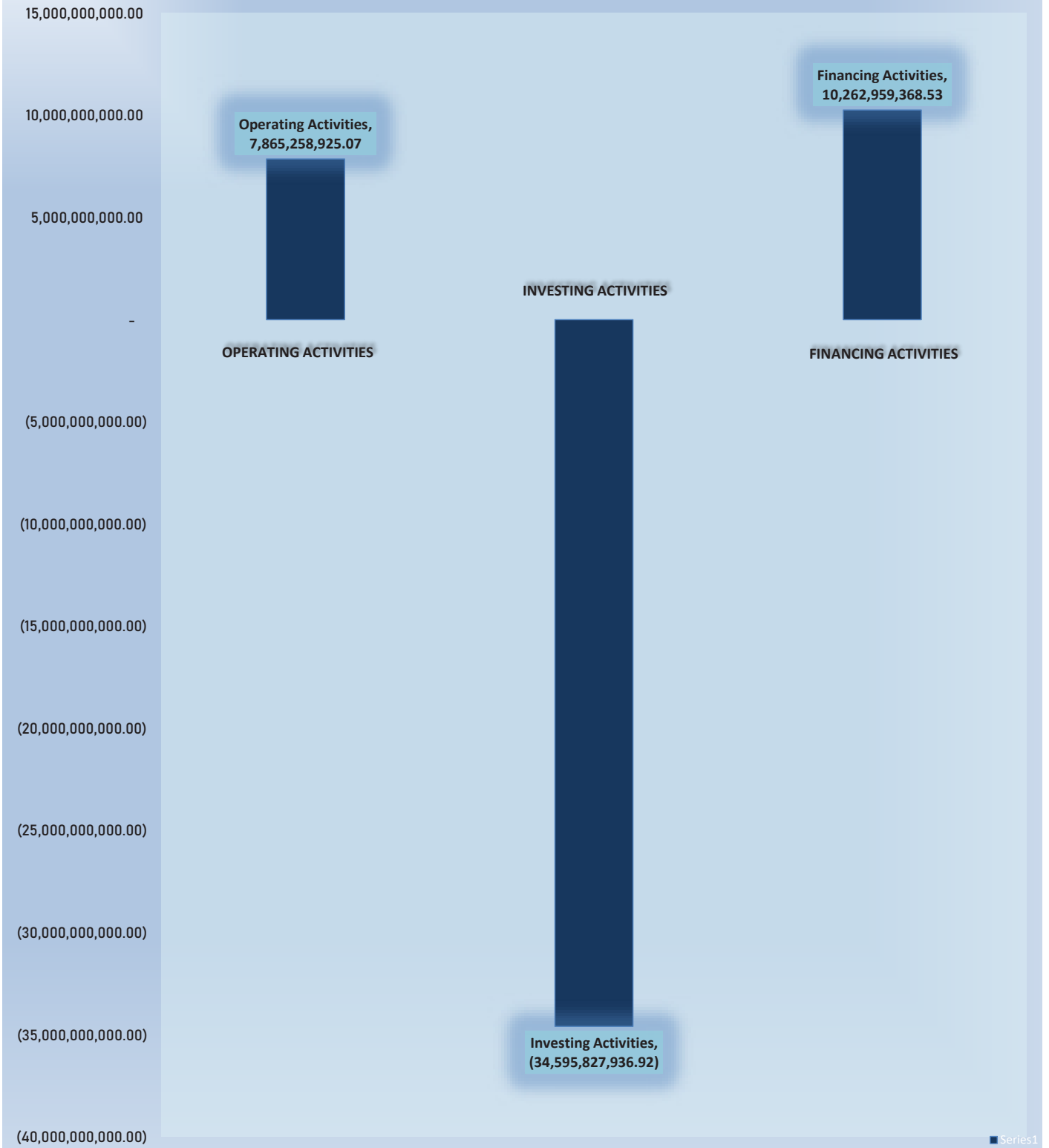
A CHART SHOWING THE REVENUE AND EXPENDITURE AGAINST BUDGET FOR THE YEAR 2022
REVENUE AGAINST BUDGET



EXPENDITURE AGAINST BUDGET



A CHART SHOWING THE CONTRIBUTION OF VARIOUS CASHFLOW ACTIVITIES FOR THE YEAR 2022



ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2022

JUBILEE FIELD							
2022 OIL REVENUE PER LIFTING	63RD	64TH	65TH	66TH	67TH	68TH	TOTAL GH¢
ROYALTIES FROM OIL AND GAS	117,832,038	183,281,779	208,879,316	268,870,211	237,300,113	364,970,892	1,381,134,349
PETROLEUM-PARTICIPATING INTEREST	305,392,203	475,022,135	541,364,775	696,846,696	615,024,621	945,916,467	3,579,566,897
CORPORATE INCOME TAX	0	506,945,912	0	292,325	306,152,000	805,608,409	1,618,998,646
SURFACE RENTALS	0	4,218,757	0	0	0	0	4,218,757
INTEREST/PHF INCOME	0	66,272	111,148	1,099,411	1,541,249	8,038,066	10,856,146
TOTAL	423,224,240	1,169,534,854	750,355,238	967,108,643	1,160,017,983	2,124,533,835	6,594,774,794
SANKOFA							
2022 OIL REVENUE PER LIFTING	9TH LIFTING	10TH LIFTING	11TH LIFTING	TOTAL(GH¢)			
ROYALTIES FROM OIL AND GAS	0	702,826,407	0	702,826,407			
PETROLEUM -PARTICIPATING INTEREST	774,092,165	0	670,081,100	1,444,173,264			
CORPORATE INCOME TAX	0	828,185,184	366,774,633	1,194,959,817			
SURFACE RENTALS	99,178	580,751	0	679,930			
INTEREST AND INVESTMENT INCOME	209,288	814,068	6,794,052	7,817,408			
TOTAL	774,400,631	1,532,406,411	1,043,649,785	3,350,456,827			
TEN							
2022 OIL REVENUE PER LIFTING	20TH	21ST	TOTAL (GH¢)				
ROYALTIES FROM OIL AND GAS	129,130,487	253,086,675	382,217,162				
PETROLEUM -PARTICIPATING INTEREST	368,021,888	721,297,023	1,089,318,912				
CORPORATE INCOME TAX	0	633,966,795	633,966,795				
SURFACE RENTALS	0	0	0				
INTEREST AND INVESTMENT INCOME	6,868	2,372,131	2,378,999				
TOTAL	497,159,244	1,610,722,625	2,107,881,868				

ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2022

SUMMARY ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2022				
	JUBILEE FIELD GH¢	TEN FIELD GH¢	SANKOFA FIELD GH¢	TOTAL GH¢
ROYALTIES FROM OIL AND GAS	1,381,134,349	382,217,162	702,826,407	2,466,177,919
PETROLEUM-PARTICIPATING INTEREST	3,579,566,897	1,089,318,912	1,444,173,264	6,113,059,073
CORPORATE INCOME TAX	1,618,998,646	633,966,795	1,194,959,817	3,447,925,258
SURFACE RENTALS	4,218,757	0	679,930	4,898,687
INTEREST AND INVESTMENT INCOME	10,856,146	2,378,999	7,817,408	21,052,553
GRAND TOTAL	6,594,774,794	2,107,881,868	3,350,456,827	12,053,113,490

GRANTS SCHEDULE	2022 GH¢	2021 GH¢
2a PROJECT GRANTS		
AFRICAN DEVELOPMENT BANK	622,867,851	82,325,642
CANADA	29,685,657	84,956,830
DENMARK	0	0
FRANCE	0	0
GERMANY	253,814,191	633,067,988
JAPAN	59,454,634	81,449,550
NETHERLANDS	15,492,433	25,214,657
SPAIN	0	0
SWISS GOV'T	12,258,463	94,062,543
EUROPEANS UNION	124,278,026	94,203,829
UNITED KINGDOM	5,128,503	8,431,026
UNITED NATIONS DEVELOPMENT PROGRAMME	0	0
UNITED NATIONS POPULATION FUND (UNFPA)	0	0
UNICEF	0	0
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	0	0
CLIMATE INVESTMENT FUND	0	0
WORLD BANK	272,714,081	54,877,662
UNITED STATES AGENCY FOR INTERNATIONAL DEV.	0	0
KOREA	15,735,742	11,241,566
USA	5,250,620	64,386,497
ARAB BANK FOR ECONOMIC DEVELOPMENT (BADEA)	1,306,992	232,570
DENMARK- SBS	0	0
EUROPEAN COMMISSION-SBS	0	0
DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (Dfid)	0	0
SWISS GOVT	0	0
TOTAL	1,417,987,194	1,234,450,360
2b DECENTRALIZED GRANT		
CENTRAL GOVERNMENT	3,767,002,261	1,220,747,668
LOCAL GOVERNMENT	1,020,045,740	896,090,668
SOEs	6,191,488,937	6,529,356,103
TOTAL	10,978,536,938	8,646,194,439
TOTAL GRANTS	12,396,524,132	9,880,644,799

3 ADVANCES

3A VEHICLE MDA	Balance 31/12/2021 GH¢	Prior Year Adjustment GH¢	Adjusted Balance GH¢	Advances Granted GH¢	Total Recoveries GH¢	Interest Recoveries GH¢	Principal Recoveries GH¢	Balance 31/12/2022 GH¢
<u>CENTRAL GOVERNMENT VEHICLE ADVANCE</u>								
<u>CENTRALISED MANAGED ADVANCES</u>								
Office of Government Machinery	2,809,760	0	2,809,760	0	202,629	3,973	198,656	2,607,132
Office of the Head of Civil Service	240,697	0	240,697	0	132,081	2,590	129,491	108,616
Audit Service	59,819	0	59,819	20,000	205,191	4,023	201,167	(125,372)
Public Services Commission	79,515	0	79,515	0	54,385	1,066	53,318	25,130
Office of the Administrator, DACF	56	0	56	0	0	0	0	56
Electoral Commission	45,850	0	45,850	0	0	0	0	45,850
Ministry of Foreign Affairs and Regional Integration	50,854	0	50,854	0	21,268	417	20,851	29,585
Ministry of Finance	768,819	0	768,819	45,500	1,804,664	35,386	1,769,279	(990,345)
Ministry of Local Government and Rural Development	844,787	0	844,787	30,000	715,345	14,026	701,319	159,442
Ministry of Food and Agriculture	455,586	0	455,586	0	72,840	1,428	71,412	382,745
Ministry of Lands and Natural Resources	372,235	0	372,235	0	118,409	2,322	116,087	253,826
Ministry of Trade and Industry	343,489	0	343,489	0	133,104	2,610	130,494	210,385
Ministry of Tourism, Culture and Creative Arts	361,823	0	361,823	20,000	105,802	2,075	103,727	276,021
Ministry of Environment Science, Technology and Innovat	85,686	0	85,686	0	99,224	1,946	97,279	(13,538)
Ministry of Energy	196,061	0	196,061	0	70,264	1,378	68,886	125,797
Ministry of Fisheries and Aquaculture Development	52,453	0	52,453	0	45,598	894	44,704	6,855
Ministry of Water Resources, Works and Housing	435,681	0	435,681	0	47,546	932	46,614	388,135
Ministry of Roads and Highways	183,486	0	183,486	0	68,320	1,340	66,980	115,166
Ministry of Education	(231,861)	0	(231,861)	45,000	373,426	7,322	366,104	(560,286)
Ministry of Employment and Labour Relation	342,120	0	342,120	0	136,051	2,668	133,383	206,069
Ministry of Youth and Sports	78,927	0	78,927	0	68,872	1,350	67,522	10,055
Ministry of Communication	(128,403)	0	(128,403)	0	80,414	1,577	78,837	(208,817)
National Commission for Civic Education	11,040	0	11,040	0	0	0	0	11,040
Ministry of Chieftaincy and Traditional Affairs	(59,749)	0	(59,749)	0	6,031	118	5,913	(65,780)
Ministry of Health	1,348,083	0	1,348,083	0	738,165	14,474	723,691	609,918
National Media Commission	14,978	0	14,978	0	0	0	0	14,978
Ministry of Information and Media Relations	167,429	0	167,429	10,000	18,743	368	18,375	158,686
Ministry of Gender, Children and Social Protection	25,814	0	25,814	0	79,502	1,559	77,943	(53,688)
Ministry of Justice	(260,206)	0	(260,206)	0	513,552	10,070	503,482	(773,757)
Ministry of Defence	259,774	0	259,774	0	34,289	672	33,617	225,485
Commission on Human Rights and Administration Justice	43,805	0	43,805	0	22,435	440	21,995	21,370
Judicial Service	992,882	0	992,882	0	0	0	0	992,882
Ministry of Interior	611,867	0	611,867	0	211,240	4,142	207,098	400,628
National Development Planning Commission	(23,861)	0	(23,861)	0	835	16	819	(24,696)
National Labour Commission	(45,305)	0	(45,305)	0	0	0	0	(45,305)

3 ADVANCES										
3A	VEHICLE	Balance	Prior Year	Adjusted	Advances	Total	Interest	Principal	Balance	
MDA		31/12/2021	Adjustment	Balance	Granted	Recoveries	Recoveries	Recoveries	31/12/2022	
	Ministry of Transport	242,284	0	242,284	0	70,862	1,389	69,473	171,422	
	Ministry Of Parliamentary Affairs	(31,746)	0	(31,746)	0	0	0	0	(31,746)	
	Ministry of Railway Development	32,583	0	32,583	0	37,409	734	36,675	(4,826)	
	Ministry Of Sanitation and Water Resources	111,514	0	111,514	0	42,727	838	41,889	68,787	
	TOTAL CENTRALISED MANAGED ADVANCES	10,888,626	0	10,888,626	170,500	6,331,221	124,142	6,207,079	4,727,905	
	DECENTRALISED MANAGED ADVANCES									
	Ministry of Education	469,310	(3,318)	472,628	98,332	0	0	0	570,960	
	Ghana Health Service - Ashanti Regional Hospital	34,320	0	34,320	74,440	0	0	0	108,760	
	TOTAL DECENTRALLY MANAGED ADVANCES	503,630	(3,318)	506,948		0	0	0	679,720	
	GRAND TOTAL	11,392,255	(3,318)	11,395,573	170,500	6,331,221	124,142	6,207,079	5,407,625	

3B SPECIAL	Balance 31/12/2021 GH¢	Adjustment GH¢	Adjusted 1/1/2022 GH¢	Advances Granted GH¢	Recoveries GH¢	Balance 31/12/2022 GH¢
CENTRAL GOVERNMENT SPECIAL ADVANCES						
CENTRALISED MANAGED ADVANCES						
Min of Employment & Labour Relation	91,180	0	91,180	67,000	65,336	92,844
Office of Government Machinery	96,732	0	96,732	0	0	96,732
Public Services Commission	749	0	749	0	0	749
Ministry of Finance	223,949	0	223,949	131,000	72,805	282,144
Ministry of Health	(17,564)	0	(17,564)	98,500	41,436	39,500
Ministry of Food and Agriculture	4,230	0	4,230	0	0	4,230
Ministry of Lands and Natural Resources	(353)	0	(353)	40,000	20,794	18,853
Ministry of Trade and Industry	(5,695)	0	(5,695)	0	8,462	(14,156)
Ministry of Environment Science, Technology and Innovation	4,324	0	4,324	20,000	25,667	(1,343)
Ministry of Water Resources, Works and Housing	11,454	0	11,454	0	13,167	(1,713)
Ministry of Roads and Highways	(3,110)	0	(3,110)	0	2,333	(5,443)
Ministry of Transport	3,882	0	3,882	0	0	3,882
Ministry of Education	(12,330)	0	(12,330)	12,420	6,541	(6,451)
Ministry of Youth and Sports	46,724	0	46,724	56,000	50,883	51,841
Ministry of Communications	(2,029)	0	(2,029)	0	10,874	(12,902)
Ministry of Gender, Children and Social Protection	90,093	0	90,093	0	0	90,093
Audit Service	(3,773)	0	(3,773)	0	11,905	(15,677)
Min of Justice & Attorney General (MOJAG)	(153)	0	(153)	4,000	0	3,847
Local Government Services	(42,284)	0	(42,284)	0	0	(42,284)
Office of the Head of Civil Service	146,328	0	146,328	58,800	137,940	67,188
Ministry of Information and Media Relations	(76)	0	(76)	8,000	0	7,924
Commission on Human Rights and Admin. Justice	0	0	0	0	0	0
Ministry of Foreign Affairs and Reg Integration	(660)	0	(660)	0	0	(660)
Ministry of Railway Development	42,100	0	42,100	0	32,433	9,667
National Development Planning Commission	11,000	0	11,000	0	11,000	0
Ministry of Defence	2,878	0	2,878	4,000	11,442	(4,564)
Ministry Of National Security	(34,854)	0	(34,854)	0	5,106	(39,961)
Ministry of Energy and Petroleum	(3,838)	0	(3,838)	0	0	(3,838)
Ministry of Local Gov't and Rural Development	116,887	0	116,887	348,400	280,744	184,543
TOTAL CENTRALISED MANAGED ADVANCES	765,793	0	765,793	848,120	808,867	805,046

3B SPECIAL						
	Balance 31/12/2021 GH¢	Adjustment GH¢	Adjusted 1/1/2022 GH¢	Advances Granted GH¢	Recoveries GH¢	Balance 31/12/2022 GH¢
DECENTRALISED MANAGED ADVANCES						
Ministry of Education	6,545,149	2,643,351	9,188,500	0	0	9,188,500
Ministry of FINANCE	0	5,081	5,081	0	0	5,081
Ministry of Health	0	0	0	14,587,902	5,175	14,582,726
GHANA RAILWAY DEVELOPMENT AUTHORITY	0	14,179	14,179	0	0	14,179
FORESTRY COMMISSION	0	936,018	936,018	0	0	936,018
GHANA REVENUE AUTHORITY	0	23,303,740	23,303,740	0	0	23,303,740
Community Water and Sanitation Agency (CWSA)	739,370	(475,232)	264,139	34,500	100	298,539
Minerals Commission	2,171,561	3,733,862	5,905,423	0	0	5,905,423
Office of the Special Prosecutor	0	0	0	1,051,000	0	1,051,000
Ministry of Local Gov't and Rural Development	0	0	0	21,891,934	0	21,891,934
TOTAL DECENTRALISED MANAGED ADVANCES	9,456,080	30,160,999	39,617,079	37,565,336	5,275	77,177,140
TOTAL CENTRAL GOVERNMENT SPECIAL ADVANCES	10,221,873	30,160,998.75	40,382,872	38,413,456	814,143	77,982,186
LOCAL GOVERNMENT SPECIAL ADVANCES						
Juaboso District Assembly	2,650	0	2,650	0	0	2,650
Nzema East Municipal Assembly	340,000	0	340,000	0	340,000	0
Wassa Amenfi West Municipal Assembly	244,340	0	244,340	0	0	244,340
East Mamprusi Municipal Assembly	0	1,040	1,040	0	0	1,040
Twifu Ati Morkwa District Assembly	(11)	0	(11)	11	0	0
Tarkwa Nsuaem Municipal Assembly	52,198	0	52,198	0	52,198	0
TOTAL LOCAL GOVERNMENT SPECIAL ADVANCES	639,177	1,040	640,217	11	392,198	248,030
GRAND TOTAL	10,861,050	30,162,039	41,023,089	38,413,467	1,206,340	78,230,216

3 ADVANCES

3C SALARY ADVANCE	BALAS AT 31/12/21 GH¢	ADJUSTMENT GH¢	BALAS AT 1/1/2022 GH¢	RECOVERIES GH¢	PAYMENTS GH¢	REFUND GH¢	BALAS AT 31/12/22 GH¢
<u>CENTRAL GOVERNMENT</u>							
<u>CENTRALISED MANAGED SALARY ADVANCES</u>							
Ministry of Food and Agriculture	16,498	4,240	20,738	16,590	12,966	0	17,114
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
Ministry of Energy and Petroleum	2,780	0	2,780	0	0	0	2,780
Ministry of Water Resources, Works and Housing	1,048	(1,668)	(620)	21,810	28,834	0	6,404
Ministry of Roads and Highways	585	0	585	0	0	0	585
Ministry of Education	225,064	(11,822)	213,242	97,878	83,709	0	199,073
Ministry of Youth and Sports	(225)	0	(225)	2,019	8,072	0	5,828
Ministry of Environment Science, Technology and Innovation	198	1,902	2,100	3,546	2,887	0	1,441
Ministry of Health	144,893	41,109	186,002	285,556	243,252	0	143,698
Min of Employment & Labour Relation	6,479	4,305	10,784	14,889	13,350	0	9,245
Ministry of Interior	0	0	0	3,186	25,883	0	22,697
Ministry of Local Gov't and Rural Development	(12,725)	(11,320)	(24,045)	95,819	92,412	0	(27,452)
Office of Government Machinery	5,465	0	5,465	0	0	0	5,465
Ministry of Communication	5,854	(2,382)	3,472	5,605	3,655	0	1,522
Ministry of Justice	36,794	(5,315)	31,479	10,177	10,334	0	31,636
Ministry of Foreign Affairs and Reg Integration	0	0	0	0	0	0	0
Ministry of Finance	4,430	0	4,430	0	0	0	4,430
Ministry of Defence	0	0	0	0	0	0	0
Ministry of Tourism, Culture and Creative Arts	0	0	0	0	0	0	0
Judicial Service	0	0	0	0	0	0	0
Ministry of Gender, Children and Social Protection	5,267	0	5,267	0	0	0	5,267
Office of the Head of Civil Service	0	0	0	21,655	37,394	0	15,739
Controller & Accountant General Dept.	148,568	9,884	158,452	150,878	197,321	0	204,895
Audit Service	46,378	0	46,378	0	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 and Water Resources	9,484	0	9,484	0	0	0	9,484
TOTAL	725,511	28,933	754,444	729,608	760,069	0	784,905
<u>DECENTRALISED MANAGED SALARY ADVANCES</u>							
Decentralized To MDAs	4,782,996	289,872	5,072,868	874,171	1,714,526	0	5,913,222
TOTAL CENTRAL GOVERNMENT SALARY ADVANCES	5,508,506	318,805	5,827,311	1,603,779	2,474,595	0	6,698,127
<u>LOCAL GOVERNMENT SALARY ADVANCES</u>							
	91,468	168,736	260,204	46,708	10,000	0	223,497
TOTAL LOCAL GOVERNMENT SALARY ADVANCES	91,468	168,736	260,204	46,708	10,000	0	223,497

3 ADVANCES

3C SALARY ADVANCE	BAL AS AT 31/12/21 GH¢	ADJUSTMENT GH¢	BAL AS AT 1/1/2022 GH¢	RECOVERIES GH¢	PAYMENTS GH¢	REFUND GH¢	BAL AS AT 31/12/22 GH¢
SOE's							
Bui Power Authority	0	47,164,252	47,164,252	0	30,854,188	0	78,018,440
AirtelTigo Ghana Limited	749,000	0	749,000	0	330,316	0	1,079,316
Electricity Company of Ghana	158,321,000	(158,321,000)	0	0	0	0	0
Ghana Airports Company Limited	1,659,000	893,000	2,552,000	564,783	3,783	0	1,991,000
Ghana Civil Aviation Authority	1,337,697	0	1,337,697	1,337,697	0	0	0
Ghana Commodity Exchange Limited	2,001	0	2,001	2,001	0	0	0
Ghana Exim Bank	0	2,299,307	2,299,307	0	8,606,101	0	10,905,408
Ghana Grid Company	0	14,968,000	14,968,000	0	12,771,710	0	27,739,710
Ghana National Gas Company Limited	0	2,195,000	2,195,000	5,981,783	9,764,783	0	5,978,000
Ghana Water Company Limited	32,319,300	0	32,319,300	32,319,300	0	0	0
Precious Minerals Marketing Company	0	31,753	31,753	0	69,843	0	101,596
Tema Oil Refinery	0	1,295,000	1,295,000	114,000	0	0	1,181,000
Volta Aluminium Company Limited	0	0	0	3,260,400	6,520,800	0	3,260,400
Volta Lake Transport Company	0	341,545	341,545	0	105,095	0	446,640
Ghana National Petroleum Company	0	(294,734,000)	(294,734,000)	102,353,000	294,733,850	0	(102,353,150)
Ghana Ports and Harbours Authority	0	27,915,806	27,915,806	0	2,998,818	0	30,914,624
Graphic Communications Group Limited	15,458	(15,458)	0	0	0	0	0
National Homeownership Fund	30,052,457	(30,052,457)	0	0	0	0	0
National Lottery Authority	276,105	0	276,105	0	0	0	276,105
News Times Corporation	203,125	(153,130)	49,995	0	701	0	50,696
TDC Development Company Limited	0	899,878	899,878	0	10,828	0	910,706
Social Security and National Insurance Trust	0	0	0	696	1,392	0	696
Ghana Maritime Authority	0	960,447	960,447	169,842	0	0	790,605
Northern Electricity Distribution Company	4,812,155	0	4,812,155	0	590,696	0	5,402,851
Volta River Authority	38,072,000	(124,000)	37,948,000	0	2,976,000	0	40,924,000
TOTAL SOE's SALARY ADVANCES	267,819,298	(384,436,056)	(116,616,758)	146,103,502	370,338,904	0	107,618,644
GRAND TOTAL	273,419,272	(383,948,515)	(110,529,243)	147,753,989	372,823,499	0	114,540,267

3 ADVANCES

3D DEPARTMENTAL VEHICLE REVOLVING FUND	Balance	RECOVERIES	PAYMENTS	Balance
MDAs	GH(¢)	GH(¢)	GH(¢)	(GH¢)
Audit Service	25,117	0	0	25,117
Bureau of National Investigation	16,043	0	0	16,043
CHRAJ	5,300	0	0	5,300
Council For Law Reporting	2,397	0	0	2,397
Council For Scientific & Industrial Research	13,300	0	0	13,300
Council of State	63,560	0	0	63,560
District Assemblies Common Fund	3,600	0	0	3,600
Electoral Commission	2,000	0	0	2,000
Environmental Protection Agency	800	0	0	800
Forestry Commission	4,845	0	0	4,845
Ghana Armed Forces	24,000	0	0	24,000
Ghana Atomic Energy Commission	6,600	0	0	6,600
Ghana Broadcasting Corporation	20,450	0	0	20,450
Ghana Highways Authority	800	0	0	800
Ghana Immigration Service	1,400	0	0	1,400
Ghana Institute of Journalism	500	0	0	500
Ghana Institute of Languages	2,000	0	0	2,000
Ghana National Fire Service	10,200	0	0	10,200
Ghana News Agency	8,323	0	0	8,323
Ghana Police Service	20,000	0	0	20,000
Ghana Prison Service	11,600	0	0	11,600
Ghana Registered Nurses Association	1,200	0	0	1,200
Ghana Standards Board	3,300	0	0	3,300
Ghana Tourist Board	3,500	0	0	3,500
GIMPA	12,200	0	0	12,200
Hotel, Catering & Tourism Training Centre	7,000	0	0	7,000
Institute of Professional Studies	2,200	0	0	2,200
Judicial Service	9,110	0	0	9,110
Kwame Nkrumah University of Sc& Tech.	16,000	0	0	16,000
Land Valuation Board	2,500	0	0	2,500
Lands Commission	1,280	0	0	1,280
Law Reform Commission	1,200	0	0	1,200
Management Dev't & Productivity Institute	3,900	0	0	3,900
Ministry of Parliamentary Affairs	520,920	0	0	520,920
Museums & Monuments Board	2,000	0	0	2,000
National Board For Small Scale Industries	350	0	0	350
National Commission On Civic Education	7,500	0	0	7,500
National Commission on Culture	6,000	0	0	6,000
National Council For Tertiary Education	4,500	0	0	4,500
National Council On Women & Development	5,200	0	0	5,200
National Development Planning Commission	4,397	0	0	4,397
National Onchocerciasis Secretariat	500	0	0	500
National Service Secretariat	2,250	0	0	2,250
National Sports Council	10,600	0	0	10,600

3 ADVANCES

3D DEPARTMENTAL VEHICLE REVOLVING FUND	Balance	RECOVERIES	PAYMENTS	Balance
MDAs	GH(¢)	GH(¢)	GH(¢)	(GH¢)
New Times Corporation	4,000	0	0	4,000
Noguchi Memorial Inst. for Med. Research	3,600	0	0	3,600
Opportunities Industrialisation Centre	2,350	0	0	2,350
Pharmacy Council	350	0	0	350
Prices And Incomes Board	2,050	0	0	2,050
School of Administration	5,000	0	0	5,000
State Enterprises Commission	1,500	0	0	1,500
Statistical Service	18,000	0	0	18,000
Supplies & Stores Inspectorate	500	0	0	500
Takoradi Polytechnic	1,000	0	0	1,000
Tamale Polytecnic	2,000	0	0	2,000
U S T-School of Medical Sciences	10,100	0	0	10,100
Univerity of Cape Coast	16,500	0	0	16,500
University of Development Studies, Tamale.	11,000	0	0	11,000
University of Education, Winneba.	11,000	0	0	11,000
University of Ghana Medical School	11,300	0	0	11,300
University of Ghana , Legon	20,160	0	0	20,160
Driver and Vehicle Licensing Authority	377,666			377,666
TOTAL	1,368,518	0	0	1,368,518

4. LOANS RECEIVABLES SCHEDULE

INSTITUTION	Balance as at 12/31/2021 GH¢	Adjustments GH¢	Balance as at 1/1/2022 GH¢	Loans Granted GH¢	Recoveries GH¢	Balance as at 12/31/2022 GH¢
4a						
<u>GENERAL</u>						
Ghana Railway and Ports Authority	921,686	0	921,686	0	0	921,686
Local Authorities	293	0	293	0	0	293
TOTAL	921,980	0	921,980	0	0	921,980
4b						
<u>STATUTORY BOARDS AND CORPORATION</u>						
State Farms Corporation	32,886	0	32,886	0	0	32,886
New Times Corporation	74,352	0	74,352	0	0	74,352
Ghana Enterprise Development Commission	883	0	883	0	0	883
Agricultural Development Bank	38,967,282	0	38,967,282	0	0	38,967,282
State Transport Corporation	4,520,085	0	4,520,085	0	0	4,520,085
National Investment Bank	5,067	0	5,067	0	0	5,067
State Gold Mining Corporation	140,430	0	140,430	0	0	140,430
Ghana Post	5,108,187	0	5,108,187	0	0	5,108,187
Ghanaian Industrial Development Corporation	1,746	0	1,746	0	0	1,746
State Hotels Corporation	46,002	0	46,002	0	0	46,002
State Construction Corporation	275,644	0	275,644	0	0	275,644
Omnibus Services Authority	20,509,151	0	20,509,151	0	0	20,509,151
Ghana Water and Sewerage Corporation (GWCL)	98,233,791	0	98,233,791	0	0	98,233,791
Food Production Corporation	112,388	0	112,388	0	0	112,388
Ghana Food Distribution Corporation	583	0	583	0	0	583
Aluminium Industries Commission	1,018	0	1,018	0	0	1,018
Ghana Airways Corporation	23,553,437	0	23,553,437	0	0	23,553,437
Ghana National Manganese Corporation	378,949	0	378,949	0	0	378,949
Gonja Development Corporation	210	0	210	0	0	210
West African Airways Corporation	3	0	3	0	0	3
State Fishing Corporation	14,253	0	14,253	0	0	14,253
Western Regional Development Corporation	117	0	117	0	0	117
Brong Ahafo Regional Development Corporation	3,866	0	3,866	0	0	3,866
Upper East Development Corporation	2,011	0	2,011	0	0	2,011
State Oil Palm Plantation Corporation	2,500	0	2,500	0	0	2,500
Electricity Company of Ghana	333,499,000	0	333,499,000	0	0	333,499,000
GIHOC - Tema Steelworks	772	0	772	0	0	772
GIHOC - Farms	233	0	233	0	0	233
GIHOC - Footwear	29,228	0	29,228	0	0	29,228
GIHOC - Vegetable Oil Mills	9,637	0	9,637	0	0	9,637
GIHOC - Fibre Bag	243	0	243	0	0	243
GIHOC - Fibre Products	106,418	0	106,418	0	0	106,418
GIHOC - Manufacturing Co.	6,188	0	6,188	0	0	6,188
GIHOC - Mosquito Coil	3,531	0	3,531	0	0	3,531
GIHOC - Marbles	8,925	0	8,925	0	0	8,925

4. LOANS RECEIVABLES SCHEDULE

INSTITUTION	Balance as at	Adjustments	Balance as at	Loans	Recoveries	Balance as at
	12/31/2021 GH¢	GH¢	1/1/2022 GH¢	Granted GH¢	GH¢	12/31/2022 GH¢
GIHOC - Meat (Tema & Bolga)	22,128	0	22,128	0	0	22,128
GIHOC - Boatyards (Mumford)	1,885	0	1,885	0	0	1,885
GIHOC - Boatyards (Tema)	24,637	0	24,637	0	0	24,637
GIHOC - Cannery (Pwulugu)	4,090	0	4,090	0	0	4,090
GIHOC - Refrigeration & Household Prod.	5,505	0	5,505	0	0	5,505
GIHOC - Cannery (Wenchi)	3,639	0	3,639	0	0	3,639
GIHOC - Cannery (Nsawam)	18,301	0	18,301	0	0	18,301
GIHOC - Printing & Paper Prod.	2,474	0	2,474	0	0	2,474
GIHOC - Nzema Oil Mills	10,203	0	10,203	0	0	10,203
GIHOC - Central Advertising Co.	1,780	0	1,780	0	0	1,780
GIHOC - Aboso Glass Factory	126,591	0	126,591	0	0	126,591
GIHOC - Cannery	22,625	0	22,625	0	0	22,625
GIHOC - Pharmaceutical	101,599	0	101,599	0	0	101,599
GIHOC - Distilleries	108,369	0	108,369	0	0	108,369
GIHOC - Bottling	8,636	0	8,636	0	0	8,636
Central Regional Development Corporation	125,046	0	125,046	0	0	125,046
Ghana National Trading Corporation	584	0	584	0	0	584
Volta River Authority	156,090,659	0	156,090,659	0	31,049,808	125,040,852
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	977,127,218	977,127,218	0	976,347,629	779,589
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	10,246,010	41,155,619
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
Development Bank Ghana	0	0	0	190,600,800	0	190,600,800
TOTAL	975,013,885	977,127,218	1,952,141,103	190,600,800	1,017,643,447	1,125,098,456
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

4. LOANS RECEIVABLES SCHEDULE

INSTITUTION	Balance as at 12/31/2021 GH¢	Adjustments GH¢	Balance as at 1/1/2022 GH¢	Loans Granted GH¢	Recoveries GH¢	Balance as at 12/31/2022 GH¢
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
Glistksten West Africa Ltd	67,233	0	67,233	0	0	67,233
Promintex Ltd	14	0	14	0	0	14
Ghana Rice Production Company	470	0	470	0	0	470
Ghana Cargo Handling Company	36	0	36	0	0	36
Ghana Rubber Estate Ltd	1,138,911	0	1,138,911	0	0	1,138,911
Seraphim Surgicals	102,392	0	102,392	0	0	102,392
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
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
State Oil Palm Plantation	87,558	0	87,558	0	0	87,558
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
Tema Oil Refinery Ltd	213,244,000	0	213,244,000	0	0	213,244,000
Quality Grain Co. Ltd.	13,495,351	0	13,495,351	0	0	13,495,351
Cummings Power Generation Ltd.	2,182,557	0	2,182,557	0	0	2,182,557
Home Finance Company	411,758	0	411,758	0	0	411,758
Novotel	4,390,276	0	4,390,276	0	0	4,390,276
Ghana cylinder manufacturing company ltd	1,775,623	0	1,775,623	0	0	1,775,623
Margins Company Ltd & Supercard ApS	1,005,167	0	1,005,167	0	0	1,005,167
Pharmaplant Limited & Scanbech A/S	7,500	0	7,500	0	0	7,500
Crystal Lake fish Limited &Hvalpsund Net A/S	380,805	0	380,805	0	0	380,805
Ako Waste Management Limited & J.Hvidtved Larsen A/S	700,603	0	700,603	0	0	700,603
Divine Seafoods ltd	221,947	0	221,947	0	0	221,947
Ipalco Gh Ltd	261,902	0	261,902	0	0	261,902
Cra ltd	51,048	0	51,048	0	0	51,048
Danafco ltd	370,601	0	370,601	0	0	370,601
African Ind. ltd	27,060	0	27,060	0	0	27,060
Gad furniture	235,436	0	235,436	0	0	235,436
Masdo Garments	7,218	0	7,218	0	0	7,218
Andy Sae Co ltd	11,359	0	11,359	0	0	11,359
Modular Sys. Ltd	188,220	0	188,220	0	0	188,220
Larson Gh. Ltd	213,764	0	213,764	0	0	213,764
Carpco ltd	338,701	0	338,701	0	0	338,701
Skao Graphics	416,051	0	416,051	0	0	416,051

4. LOANS RECEIVABLES SCHEDULE

INSTITUTION	Balance as at 12/31/2021 GH¢	Adjustments GH¢	Balance as at 1/1/2022 GH¢	Loans Granted GH¢	Recoveries GH¢	Balance as at 12/31/2022 GH¢
Nova Beauty	278,507	0	278,507	0	0	278,507
Agro Chicks Int	528,925	0	528,925	0	0	528,925
Western Water wks	308,686	0	308,686	0	0	308,686
Dufe Dansk	91,742	0	91,742	0	0	91,742
Gelato Delite ltd	239,162	0	239,162	0	0	239,162
Tonisco Group	295,617	0	295,617	0	0	295,617
Oyoko Abohen ltd	74,240	0	74,240	0	0	74,240
Dieu Donnee Ent.	9,259	0	9,259	0	0	9,259
Intelligent Cards	542,053	0	542,053	0	0	542,053
Juabeng Rural Bank	110,170	0	110,170	0	0	110,170
SUNRIPE FOOD PRODUCT	43,039	0	43,039	0	0	43,039
HAY INDUSTRIES	610,931	0	610,931	0	0	610,931
AKPANGA ORGANIC LTD	590,929	0	590,929	0	0	590,929
YEDENT PROCESSING 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

4. LOANS RECEIVABLES SCHEDULE

INSTITUTION	Balance as at 12/31/2021 GH¢	Adjustments GH¢	Balance as at 1/1/2022 GH¢	Loans Granted GH¢	Recoveries GH¢	Balance as at 12/31/2022 GH¢
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
GREENWICH SKY LTD	1,214,268	0	1,214,268	0	0	1,214,268
BCG CONTRACTS WORKS LTD	620,852	0	620,852	0	0	620,852
NYARKO CERAMIC WORKS	332,596	0	332,596	0	0	332,596
BENTWILL PORTS SERVICES	1,683,675	0	1,683,675	0	0	1,683,675
NOVA COMPLEX LTD	1,614,010	0	1,614,010	0	0	1,614,010
VONWA ENT LTD	721,864	0	721,864	0	0	721,864
DELTA SHIPPING CO. LTD	1,065,549	0	1,065,549	0	0	1,065,549
EDEN FOUNTAIN LTD	950,367	0	950,367	0	0	950,367
JUNIOR BAGAYA ENT.	1,557,894	0	1,557,894	0	0	1,557,894
AMANTIN & KASEI COMM. RURAL BANK	49,436	0	49,436	0	0	49,436
AWUTU EMASA RURAL BANK	317,657	0	317,657	0	0	317,657
BONZALI RURAL BANK	162,888	0	162,888	0	0	162,888
KWAMAMAN RURAL BANK	530,400	0	530,400	0	0	530,400
NATIONAL INVESTMENT BANK	76,281,637	0	76,281,637	0	0	76,281,637
UPPER MANYA KRO RURAL BANK	720,743	0	720,743	0	0	720,743
AGRICULTURAL INV. BANK	9,870,545	0	9,870,545	0	0	9,870,545
GA RURAL BANK	732,959	0	732,959	0	0	732,959
ROYAL BANK	2,000,000	0	2,000,000	0	0	2,000,000
OKOMFO ANOKYE RURAL BANK	274,857	0	274,857	0	0	274,857
AFRAM RURAL BANK	612,000	0	612,000	0	0	612,000
ASUTIFI RURAL BANK	219,735	0	219,735	0	0	219,735
RBRAKWA-BREMAN RURAL BANK	75,200	0	75,200	0	0	75,200
UPPER AMENFI RURAL BANK	94,780	0	94,780	0	0	94,780
DROBO COMM. RURAL BANK	42,975	0	42,975	0	0	42,975
SINAPI ABA TRUST	124,280	0	124,280	0	0	124,280
DERMA R/B LTD	90,993	0	90,993	0	0	90,993
UNIVERSAL MERCHANT BANK	10,350	0	10,350	0	0	10,350
GN BANK-IFO KONONGO	65,400	0	65,400	0	0	65,400
ASSINMAN R/B LTD	291,160	0	291,160	0	0	291,160
MICRO FIN R/B	47,615	0	47,615	0	0	47,615
KWAMANMANN R/B	70,094	0	70,094	0	0	70,094
DUMPONG R/B	128,075	0	128,075	0	0	128,075
WENCHI R/B	118,952	0	118,952	0	0	118,952
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 MPONUA 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

4. LOANS RECEIVABLES SCHEDULE

INSTITUTION	Balance as at	Adjustments	Balance as at	Loans	Recoveries	Balance as at
	12/31/2021 GH¢	GH¢	1/1/2022 GH¢	Granted GH¢	GH¢	12/31/2022 GH¢
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
Sub-Total	14,531,691,469	0	14,531,691,469	0	0	14,531,691,469
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
Fransesco (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
Pentrex (GH) Ltd	2,436,941	0	2,436,941	0	0	2,436,941
Franmar Joint Venture	18,875,703	0	18,875,703	0	0	18,875,703
Taysec	87,535,419	0	87,535,419	0	0	87,535,419
Kamara Group Ltd	3,250,589	0	3,250,589	0	0	3,250,589
Yiadam Builders Ltd	1,914,384	0	1,914,384	0	0	1,914,384
Ussuya(Ghana) Ltd	900,492	0	900,492	0	0	900,492
Bascom Works Ltd	2,657,870	0	2,657,870	0	0	2,657,870
Wunishie Secretariat Services	1,337,843	0	1,337,843	0	0	1,337,843
Progressive & Modern Company Ltd	3,722,580	0	3,722,580	0	0	3,722,580
Goi-Kposem	8,469,365	0	8,469,365	0	0	8,469,365
Sub-Total	206,663,557	0	206,663,557	0	0	206,663,557
TOTAL COMPANIES	14,738,355,025	0	14,738,355,025	0	0	14,738,355,025

4. LOANS RECEIVABLES SCHEDULE

INSTITUTION	Balance as at 12/31/2021 GH¢	Adjustments GH¢	Balance as at 1/1/2022 GH¢	Loans Granted GH¢	Recoveries GH¢	Balance as at 12/31/2022 GH¢
4d						
NON-PROJECT TYPE						
NPT_11						
BELSHAW	129,088	0	129,088	0	0	129,088
SUB-TOTAL	129,088	0	129,088	0	0	129,088
NPT_12						
ALPHA TRADING	3	0	3	0	0	3
EKNKA	218,141	0	218,141	0	0	218,141
UNIC SOLUTION \$171,502;\$23,950	0	0	0	0	0	0
IREDE ENTERPRISE	0	0	0	0	0	0
NIC - JAY ASSOCIATE	0	0	0	0	0	0
REROY	0	0	0	0	0	0
OTAYAMAKO AGENIES	0	0	0	0	0	0
SUB-TOTAL	218,144	0	218,144	0	0	218,144
NPT_13						
AKRO PRESS LTD	0	0	0	0	0	0
CHAMPION OIL CO.	0	0	0	0	0	0
BESTES PRESS	0	0	0	0	0	0
J.A PLANTPOOL	0	0	0	0	0	0
DE BEARCAH	0	0	0	0	0	0
GOLDEN TOWER	0	0	0	0	0	0
HAND IN HAND HEAVEN	0	0	0	0	0	0
KWAPS ELECTRICALS	0	0	0	0	0	0
TOPNOTCH	0	0	0	0	0	0
TRACTER SERVICE	0	0	0	0	0	0
KAS PROD	0	0	0	0	0	0
KS BIOSANITATION	0	0	0	0	0	0
MALEX PROCESSING \$106,080	0	0	0	0	0	0
SOLIDEL-PP	0	0	0	0	0	0
WORLD LINK JPY2,768,900 \$108,724.18	0	0	0	0	0	0
OBUOBA	0	0	0	0	0	0
ATTACHY CONSTRU	0	0	0	0	0	0
BUILDING TOGETHER	850,000	0	850,000	0	0	850,000
MAKAM KAOLI	0	0	0	0	0	0
GELLOQ CPY	0	0	0	0	0	0
SERVICE TO 20170423	6,409	0	6,409	0	0	6,409
PLANT RESOU	29,854	0	29,854	0	0	29,854
SUB-TOTAL	886,264	1	886,264	0	0	886,264
TOTAL NPT	1,233,496	1	1,233,496	0	0	1,233,496

4. LOANS RECEIVABLES SCHEDULE

INSTITUTION	Balance as at 12/31/2021 GH¢	Adjustments GH¢	Balance as at 1/1/2022 GH¢	Loans Granted GH¢	Recoveries GH¢	Balance as at 12/31/2022 GH¢
4c						
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
Ghana Cocoa Marketing Board	3,561,400	0	3,561,400	0	0	3,561,400
Oman Forfor Trading Co. Limited	717,034	0	717,034	0	0	717,034
Oman Forfor Trading Co. Limited	74,811	0	74,811	0	0	74,811
TOTAL	8,687,868	0	8,687,868	0	0	8,687,868
4f						
OTHER GOVERNMENTS						
Republic of Guinea	7,703,500	0	7,703,500	0	0	7,703,500
Republic of Upper Volta (Burkina Faso)	779,055	0	779,055	0	0	779,055
TOTAL	8,482,555	0	8,482,555	0	0	8,482,555

4. LOANS RECEIVABLES SCHEDULE

INSTITUTION	Balance as at 12/31/2021 GH¢	Adjustments GH¢	Balance as at 1/1/2022 GH¢	Loans Granted GH¢	Recoveries GH¢	Balance as at 12/31/2022 GH¢
4g						
SOE's						
Consolidated Bank Ghana Limited	1,335,123,276	(4,643,146)	1,330,480,130	973,683,959	0	2,304,164,089
Ghana Airports Company Limited	99,126,000	4,446,000	103,572,000	21,465,000	0	125,037,000
Electricity Company of Ghana	0	167,462,000	167,462,000	9,865,000	0	177,327,000
Ghana Commodity Exchange Limited	1,000,000	0	1,000,000	0	1,000,000	0
Ghana Exim Bank	0	1,277,306,122	1,277,306,122	0	21,425,372	1,255,880,750
Tema Oil Refinery	0	6,884,000	6,884,000	0	0	6,884,000
Volta Aluminium Company Limited	0	1,429,452	1,429,452	0	1,429,452	0
Ghana National Petroleum Corporation	0	2,241,859,000	2,241,859,000	4,158,399,340	3,200,129,000	3,200,129,340
Ghana Ports and Harbours Authority	0	127,609,901	127,609,901	7,696,690	0	135,306,591
Bank of Ghana	0	17,152,943,523	17,152,943,523	19,252,213,105	9,626,106,550	26,779,050,078
Ghana Women's Fund Company Limited	597,714	(597,714)	0	0	0	0
Social Investment Fund	0	16,118,992	16,118,992	2,595,794	0	18,714,786
Ghana Maritime Authority	0	1,379,350	1,379,350	6,801,092	0	8,180,442
National Homeownership Fund	24,259,000	(24,259,000)	0	0	0	0
National Investment Bank	737,220,559	0	737,220,559	46,497,616	0	783,718,175
TOTAL	2,197,326,548	20,967,938,480	23,165,265,028	24,479,217,597	12,850,090,374	34,794,392,251
GRAND TOTAL	17,930,021,358	21,945,065,699	39,875,087,056	24,669,818,397	13,867,733,821	50,677,171,632

5. EQUITY AND OTHER INVESTMENTS

INSTITUTION	BALANCE AS AT 12/31/2021	BALANCE AS AT 1/1/2022	INVESTMENT GH¢	DIS - INVESTMENT GH¢	BALANCE AS AT 12/31/2022	BALANCE B/F FROM GOV'T SHARE IN SOE	GOVERNMENT SHARE OF JVC'S PROFIT/LOSS
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
5a							
TRUST FUND							
Sir A. Jones Bequest	5,224,550	5,224,550	610,401	0	5,834,951	0	0
H. S. Newlands Bequest	1,744,095	1,744,095	206,054	0	1,950,149	0	0
Crown Agents	89	89	0	0	89	0	0
Foreign Mission Investment	2,958,236	2,958,236	0	0	2,958,236	0	0
SUB TOTAL	9,926,969	9,926,969	816,455	0	10,743,425	0	0
5b							
INTERNATIONAL AGENCIES							
Cements De L'Afrique De L'ouest (CIMA0)	2,320	2,320	0	0	2,320	0	0
International Monetary Fund (I. M. F.)	4,691	4,691	0	0	4,691	0	0
International Finance Corporation (I.F.C.)	235,117	235,117	0	0	235,117	0	0
International Development Association (I.D.A.)	1,950	1,950	0	0	1,950	0	0
African Development Bank (A.F.D.B.)	38,972,195	38,972,195	0	0	38,972,195	0	0
ECOWAS	595,670	595,670	0	0	595,670	0	0
Multilateral Investment Guarantee Agency (MIGA)	7,228	7,228	0	0	7,228	0	0
International Bank for Recon. and Dev't (IBRD)	821,871	821,871	0	0	821,871	0	0
International Fund for Agric. Dev't	8,712	8,712	0	0	8,712	0	0
SUB TOTAL	40,649,753	40,649,753	0	0	40,649,753	0	0
5c							
LOCAL							
PUBLIC BOARDS AND CORPORATIONS							
Abosso Goldfields Limited	600	600	0	0	600	0	0
Accra Abattoirs Co. Ltd Shares	535,244	535,244	0	0	535,244	0	0
Accra Car Park Limited	(58,082)	(58,082)	0	0	(58,082)	0	0
Africa Finance Corporation (AFC)	42,323,000	42,323,000	0	0	42,323,000	0	0
African Reinsurance Corporation	20,000,000	20,000,000	0	0	20,000,000	0	0
Agriculture Development Bank	598,069,112	285,638,822	0	0	285,638,822	(312,430,290)	314,053,832
Airtel Ghana Ltd	2,000	2,000	0	0	2,000	0	0
Aluminium Industries Commercial	(2,070)	(2,070)	0	0	(2,070)	0	0
Architectural and Engineering Services Limited	5,000	5,000	0	0	5,000	0	0
Ashanti Cocoa Project	590	590	0	0	590	0	0
Ashanti Goldfields Corporation	56,708,064	56,708,064	0	0	56,708,064	0	0
Aveyime Rice Project	1,039,822	1,039,822	0	0	1,039,822	0	0
Bakeley Steel Ltd.	9	9	0	0	9	0	0
Bank of Ghana	10,085,815	10,085,815	0	0	10,085,815	0	0
Benso Oil Palm Plantation	783,344	0	0	0	0	(783,344)	1,156,373
Bonsa Tyre Company Ltd.	364,360	364,360	0	0	364,360	0	0
Cocoa Processing Company	(97,577,583)	(59,457)	0	0	(59,457)	97,518,126	(271,396,108)

5. EQUITY AND OTHER INVESTMENTS

INSTITUTION	BALANCE AS AT 12/31/2021	BALANCE AS AT 1/1/2022	INVESTMENT	DIS - INVESTMENT	BALANCE AS AT 12/31/2022	BALANCE B/F FROM GOV'T SHARE IN SOE	GOVERNMENT SHARE OF JVCs PROFIT/LOSS
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Consolidated Bank Of Ghana (Recapitalisation)	1,549,001,087	1,549,001,087	0	0	1,549,001,087	0	0
Crystal Oil Mills Ltd.	5	5	0	0	5	0	0
ECOWAS Bank for Development & Investment	94,873,529	94,873,529	0	0	94,873,529	0	0
Ejura Farms Company Ltd.	530	530	0	0	530	0	0
Electricity Company of Ghana	5,000	5,000	0	0	5,000	0	0
Enterprise Insurance Company Ltd.	260	260	0	0	260	0	0
Exim Guaranty Limited	3,000,000	3,000,000	0	0	3,000,000	0	0
First Ghana Building Society	399	399	0	0	399	0	0
Food Production Corporation	600	600	0	0	600	0	0
Free Zone Board (MIN. OF TRADE)	135,000	135,000	0	0	135,000	0	0
GAFCO 25%	127,500	127,500	0	0	127,500	0	0
GAMA Film Co. Ltd	2,000,600	2,000,600	0	0	2,000,600	0	0
GUNET	200,000	200,000	0	0	200,000	0	0
GHACEM Ltd.	699,200	699,200	0	0	699,200	0	0
GHACEM Ltd.	138	138	0	0	138	0	0
Ghana Agro-Food Company	779,422	779,422	0	0	779,422	0	0
Ghana Airports Company Ltd	1,000,000	1,000,000	0	0	1,000,000	0	0
Ghana Amalgamated Trust PLC	800,000,000	800,000,000	0	0	800,000,000	0	0
Ghana Bauxite Company Ltd.	48	48	0	0	48	0	0
Ghana Bottling Company Ltd.	99	99	0	0	99	0	0
Ghana Cargo Handling Company Ltd.	30	30	0	0	30	0	0
Ghana Civil Aviation Authority	1,904,004	1,904,004	0	0	1,904,004	0	0
Ghana Cocoa Board	393,290	393,290	0	0	393,290	0	0
Ghana Commercial Bank	544,426,321	380,285	0	0	380,285	(544,046,035)	610,626,437
Ghana Consolidated Diamond Ltd.	25,000	25,000	0	0	25,000	0	0
Ghana Cylinder Manufacturing Company	7,391,606	7,391,606	0	0	7,391,606	0	0
Ghana Export Company Ltd.	4	4	0	0	4	0	0
Ghana Food Distribution Corporation	139	139	0	0	139	0	0
Ghana Guarantee Corporation	76	76	0	0	76	0	0
Ghana Heavy Equipment Limited	100,000	100,000	0	0	100,000	0	0
Ghana Industrial Holding corporation	829	829	0	0	829	0	0
Ghana International Airways	4,578,534	4,578,534	0	0	4,578,534	0	0
Ghana Libyan Arab Holding Company Ltd	4,694,501	0	0	0	0	(4,694,501)	10,101,952
Ghana Livestock Company Ltd.	40	40	0	0	40	0	0
Ghana Manganese company Ltd	2,222	2,222	0	0	2,222	0	0
Ghana Merchant Company Ltd.	(105)	(105)	0	0	(105)	0	0
Ghana National Gas company	30,000,000	30,000,000	0	0	30,000,000	0	0
Ghana National Trading Corporation	984	984	0	0	984	0	0
Ghana Ports & Harbours Authority	6,273,435,395	6,273,435,395	0	0	6,273,435,395	0	0
Ghana Post	18,700,000	18,700,000	0	0	18,700,000	0	0

5. EQUITY AND OTHER INVESTMENTS

INSTITUTION	BALANCE AS AT 12/31/2021	BALANCE AS AT 1/1/2022	INVESTMENT	DIS - INVESTMENT	BALANCE AS AT 12/31/2022	BALANCE B/F/F FROM GOV'T SHARE IN SOE	GOVERNMENT SHARE OF JVCs PROFIT/LOSS
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ghana Precious Metals Corporation	89	89	0	0	89	0	0
Ghana Publishing Company Limited	677,761	677,761	0	0	677,761	0	0
Ghana Reinsurance Company	20,000,000	20,000,000	0	0	20,000,000	0	0
Ghana Rubber Estate Ltd.	309,443,581	109,792,393	0	0	109,792,393	(199,651,188)	199,651,188
Ghana Supply Commission	326,400	326,400	0	0	326,400	0	0
Ghana Telecom(VODAFON)	686,578,071	686,578,071	0	0	686,578,071	0	0
Ghana Tobacco Company Ltd.	60	60	0	0	60	0	0
Ghana Trade Fair Authority	500,000	500,000	0	0	500,000	0	0
Ghana Water and Sewerage Corporation	1,223,356	1,223,356	0	0	1,223,356	0	0
GIHOC Distilleries Company Limited	18,080	18,080	0	0	18,080	0	0
GIHOC Pharmaceuticals (Phyto Riker)	3,058,053	3,058,053	0	0	3,058,053	0	0
GNPA Limited	100,000	100,000	0	0	100,000	0	0
GOIL	303,622,627	138,662,307	0	0	138,662,307	(164,960,320)	246,869,440
Goldfields Ghana Limited	2,500	2,500	0	0	2,500	0	0
Graphic Communication	2,500,000	2,500,000	0	0	2,500,000	0	0
Gridco Company Limited	1,000	1,000	0	0	1,000	0	0
Home Finance Company Ltd.	3,333	3,333	0	0	3,333	0	0
Intercity STC Company	27,586,522	17,957,067	0	0	17,957,067	(9,629,456)	9,629,456
Komenda Sugar Factory	81,700,298	81,700,298	0	0	81,700,298	0	0
Kumasi Abattoir	9,505,617	534,444	0	0	534,444	(8,971,173)	8,971,173
Kumasi Brewery Ltd.	167	167	0	0	167	0	0
Metro Mass Transport	(9,187,157)	(9,187,157)	0	0	(9,187,157)	0	(53,892,108)
National Investment Bank	543,460,069	543,460,069	0	0	543,460,069	0	0
National Lottery Authority	14,510,551	14,510,551	0	0	14,510,551	0	0
National Savings and Credit Bank	423	423	0	0	423	0	0
Neoplan Ghana Ltd.	11	11	0	0	11	0	0
New Times Company	230	230	0	0	230	0	0
Northern Star Tomatoes	1,000,000	1,000,000	0	0	1,000,000	0	0
Oppon Mansi Integrated Iron and Steel Commission	289	289	0	0	289	0	0
Others	20,431,767	20,431,767	0	0	20,431,767	0	0
Precious Minerals Marketing Corporation	155,000	155,000	0	0	155,000	0	0
Produce Buying Company	(59,904,864)	8,805,600	0	0	8,805,600	68,710,464	(77,168,243)
Rural Banks	51,342	51,342	0	0	51,342	0	0
Shelter Afrique	23,961,606	23,961,606	0	0	23,961,606	0	0
SIC Financial Services Ltd	2,933,665	0	0	0	0	(2,933,665)	2,933,665
SIC Insurance PLC	107,963,660	107,963,660	0	0	107,963,660	0	153,903,908
Standard Chartered Bank Ghana Ltd.	1,812,456	4,846	0	0	4,846	(1,807,610)	1,430,006
State Construction Corporation	18,805	18,805	0	0	18,805	0	0
State Fishing Corporation	145,531	145,531	0	0	145,531	0	0
State Gold Mining Corporation	50,000	50,000	0	0	50,000	0	0

5. EQUITY AND OTHER INVESTMENTS

INSTITUTION	BALANCE AS AT 12/31/2021	BALANCE AS AT 1/1/2022	INVESTMENT GH¢	DIS - INVESTMENT GH¢	BALANCE AS AT 12/31/2022	BALANCE B/F FROM GOV'T SHARE IN SOE	GOVERNMENT SHARE OF JVCs PROFIT/LOSS
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
State Hotels Corporation	370	370	0	0	370	0	0
State Housing Company Limited	11,243	11,243	0	0	11,243	0	0
State Insurance Corporation	133,146,405	7,825,800	0	0	7,825,800	(125,320,605)	0
Subri Industrial Plantation Ltd.	106,000	106,000	0	0	106,000	0	0
Tema Development Company	2,800	2,800	0	0	2,800	0	0
Tema Oil Refinery	623,085,010	623,085,010	0	0	623,085,010	0	0
Tema Shipyard and Drydock Corp.	16,962,183	16,962,183	0	0	16,962,183	0	0
The New India Assurance Company Ghana Ltd.	50	50	0	0	50	0	0
Twifo Oil Palm Plantation (Iopp)	21,870,000	21,870,000	0	0	21,870,000	0	0
Valco Limited	2,304,987	2,304,987	0	0	2,304,987	0	0
Venture Capital Trust Fund	5,000,000	5,000,000	0	0	5,000,000	0	0
Volta River Authority	37,446	37,446	0	0	37,446	0	0
West Africa Mills Ltd.	2	2	0	0	2	0	0
West African Gas Pipeline	105,787,258	105,787,258	0	0	105,787,258	0	0
Women Fund of Ghana	634,865	634,865	0	0	634,865	0	0
Zenith Assurance Company Ltd.	12	12	0	0	12	0	0
SUB TOTAL	12,972,955,044	11,763,955,447	0	0	11,763,955,447	(1,208,999,598)	1,156,870,970
5d. Other Decentralized							
MdAs Investments	564,693,385	1,134,287,882	157,386,218	150,620,766	1,142,819,978	569,594,497	0
MMDAs Investments	16,759,692	18,098,440	2,630,748	2,716,586	18,012,602	1,338,747	0
SUB TOTAL	581,453,077	1,152,386,322	160,016,967	153,337,352	1,160,832,580	570,933,244	0
5e. STATE OWNED ENTERPRISES							
Bui Power Authority	34,293,474	33,000	0	0	33,000	(34,260,474)	0
Bulk Oil Storage and Transport Company Limited	142,638,179	142,638,179	0	7,837,263	134,800,917	0	0
Consolidated Bank Ghana Limited	7,710,332,921	7,702,934,078	190,065,456	0	7,892,999,535	(7,398,843)	0
Electricity Company of Ghana	8,436,000	11,185,000	0	0	11,185,000	2,749,000	0
Ghana Infrastructure Investment Fund	0	1,601,200,430	447,259,669	0	2,048,460,099	1,601,200,430	0
Graphic Communications Group Limited	7,409,290	5,579,854	0	26,438	5,553,416	(1,829,436)	0
Venture Capital Trust Fund	44,611,710	44,611,711	156,262,874	0	200,874,585	0	0
SIC Life Company	770,747,029	770,747,029	103,650,104	0	874,397,133	0	0
E.S.L.A PLC	5,011,030,271	5,836,823,000	0	168,743,000	5,668,080,000	825,792,729	0
Ghana Airports Company Limited	17,110,000	6,270,000	0	0	6,270,000	(10,840,000)	0
Ghana Amalgamated Trust PLC	827,265,463	1,004,449,558	58,558,116	0	1,063,007,674	177,184,095	0
Ghana Civil Aviation Authority	60,235,151	60,492,639	4,013,075	0	64,505,714	257,488	0
Ghana Commodity Exchange Limited	6,636,255	6,636,255	0	539,803	6,096,452	0	0
Ghana Deposit Protection Corporation	513,635,000	513,635,000	0	0	513,635,000	0	0
Ghana Water Company Limited	3,005,359	3,005,359	0	1,468,744	1,536,615	0	0
Ghana Women's Fund Company Limited	587,986	0	0	0	0	(587,986)	0
National Homeownership Fund	107,315,562	107,315,562	0	7,315,562	100,000,000	0	0
National Investment Bank	1,697,588,978	1,697,588,978	359,884,499	0	2,057,473,477	0	0

5. EQUITY AND OTHER INVESTMENTS

INSTITUTION	BALANCE	BALANCE	BALANCE	DIS -	BALANCE	BALANCE B/F	GOVERNMENT
	AS AT 12/31/2021 GH¢	AS AT 1/1/2022 GH¢	INVESTMENT GH¢	INVESTMENT GH¢	AS AT 12/31/2022 GH¢	FROM GOV'T SHARE IN SOE GH¢	SHARE OF JVCs PROFIT/LOSS GH¢
Precious Minerals Marketing Company	2,240,866	2,240,866	0	0	2,240,866	0	0
State Housing Company Limited	12,741,702	13,075,076	2,624,795	0	15,699,871	333,374	0
Tema Oil Refinery	216,828,000	234,015,000	0	0	234,015,000	17,187,000	0
Volta River Authority	555,013,000	563,041,000	72,510,000	0	635,551,000	8,028,000	0
AirtelTigo Ghana Limited	0	0	7,111,275	0	7,111,275	0	0
Cocoa Marketing Company	0	289,000	0	0	289,000	289,000	0
Ghana Exim Bank	0	93,706,512	0	35,649,016	58,057,496	93,706,512	0
P S C Tema Shipyard	0	4,200,000	646,325	0	4,846,325	4,200,000	0
Volta Aluminium Company	0	2,384,422	3,072,458	2,728,440	2,728,440	2,384,422	0
Ghana National Petroleum Corporation	0	102,007,000	276,677,050	189,342,000	189,342,050	102,007,000	0
Ghana Port and harbours Authority	0	1,559,057,800	402,517,578	0	1,961,575,378	1,559,057,800	0
TDC Development Company Limited	0	49,487,381	83,618,769	0	133,106,150	49,487,381	0
Bank Of Ghana	0	1,155,837,762	1,182,275,320	0	2,338,113,082	1,155,837,762	0
National Insurance Commission	0	27,136,150	748,100	0	27,884,250	27,136,150	0
Social Security And National Insurance Trust	0	8,335,109,000	0	111,396,470	8,223,712,530	8,335,109,000	0
Ghana Broadcasting Corporation	0	28,727	0	0	28,727	28,727	0
National Food Buffer Stock Company LTD	0	1,614,408	0	0	1,614,408	1,614,408	0
Ghana Maritime Authority	0	21,516,207	1,669,640	0	23,185,847	21,516,207	0
TOTAL SOEs	17,749,702,195	31,679,891,943	3,353,165,104	525,046,735	34,508,010,311	13,930,189,748	0
GRAND TOTAL	31,354,687,039	44,646,810,433	3,513,998,526	678,384,087	47,484,191,516	13,292,123,394	1,156,870,970

6 DEPOSITS AND OTHER TRUST MONIES

	Balance as at 12/31/2021 GH¢	Prior year adjustments GH¢	Adjusted Balance 1/1/2022 GH¢	Amount Due for the Year GH¢	Amount Paid for the year GH¢	Amt Securitised GH¢	Balance as at 12/31/2022 GH¢
I GETFUND	747,783,209	0	933,684,760	1,795,210,494	1,814,476,384	0	914,418,871
II NHIL	819,986,777	1,496,661,290	2,316,648,067	1,944,907,137	2,000,000,000	0	2,261,555,204
III SSNIT MECH	1,803,337,613	0	1,803,337,613	2,406,254,216	2,000,000,000	0	2,209,591,828
SSNIT SUBV	0	(188,450,884)	188,450,884	94,369,269	94,369,269	0	188,450,884
CENTRAL	216,615,360	(216,414,561)	587,096,746	10,819,893	2,378	0	597,914,262
DECENTRALISED	0	0	0	0	0	0	0
IV TIER 2	588,837,559	57,594,925	531,260,709	979,956,361	578,228,069	0	932,989,002
MECHANIZED	582,678,435	57,364,491	525,313,944	890,219,246	488,737,813	0	926,795,376
SUBVENTED	6,159,124	221,396	5,937,728	89,737,115	89,490,255	0	6,184,589
CENTRAL	0	9,037	9,037	0	0	0	9,037
V DACF	2,497,105,478	(200,007,019)	2,297,098,459	2,908,941,678	2,055,652,930	0	3,150,387,207
VII ESLA PLC	81,211,217	0	81,211,217	2,161,505,338	2,098,195,651	0	144,520,904
VIII ROAD FUND	400,781,084	0	400,781,084	1,527,779,486	1,062,796,154	0	865,764,416
X ENERGY FUND	10,876,550	0	10,876,550	27,560,645	33,369,395	0	5,067,800
XI GIIF	617,684,536	0	617,684,536	0	0	0	617,684,536
XII POOL FUNDS	341,410,291	0	341,410,291	29,347,156	316,144	0	370,441,303
NPA	5,000,000	0	5,000,000	0	0	0	5,000,000
ICUMS	336,410,291	0	336,410,291	0	0	0	336,410,291
SSNIT ACCOUNT	0	0	0	0	0	0	0
GEMCORP	0	0	0	0	0	0	0
MDAs	0	0	0	29,347,156	316,144	0	29,031,013
DECENTRALISED	0	0	0	0	0	0	0

7 NON FINANCIAL ASSETS
7a. FIXED ASSETS

	COST AS AT 12/31/2021 i Ghc	PRIOR YEAR ADJUSTMENT ii Ghc	COST AS AT 1/1/2022 A=(i+ii) Ghc	ADDITIONS IN THE YEAR 2022 Ghc	COST AS AT 12/31/2022 C=(A+B) Ghc	USEFUL LIFE	Current Year Depreciation Expense E Ghc	ADJ ACC DEP AS AT 1/1/2022 H=F+G Ghc	Total Dep As At 12/31/2022 I=(E+H) Ghc	NET BOOK VALUE As At 31/12/2022 J=C-I Ghc
CENTRAL GOVERNMENT										
DWELLINGS										
Buildings	15,281,961	0	15,281,961	0	15,281,961	50	305,639	2,712,606	3,018,245	12,263,715
Destitute Homes	607,835,101	(640,868)	607,194,233	0	607,194,233	50	12,143,885	28,219,735	40,363,620	566,830,613
Bungalows/Flats	461,261,063	1,748,936,350	2,210,197,413	160,847,898	2,371,045,311	50	47,420,906	17,963,348	65,384,254	2,305,661,057
Homes of the Aged	1,469,654	0	1,469,654	7,949	1,477,603	50	29,552	33,174	62,726	1,414,877
Palace	26,950,000	1,058,228	28,008,228	0	28,008,228	50	560,165	3,950,155	3,950,320	24,057,908
Barracks	19,325,362	0	19,325,362	90,000	19,415,362	50	388,307	842,687	1,230,994	18,184,368
Hostels	4,692,668	725,248,622	729,941,290	0	729,941,290	50	14,598,826	187,707	14,786,533	715,154,758
SUB-TOTAL	1,136,815,809	2,474,602,332	3,611,418,142	160,945,847	3,772,363,989		75,447,280	53,349,412	128,796,692	3,643,567,297
NON RESIDENTIAL BUILDINGS										
Hospitals	734,149,607	1,205,613,445	1,939,763,052	8,056,895	1,947,819,947	50	38,956,399	18,125,190	57,081,589	1,890,738,358
Clinics	23,006,207	1,132,975,609	1,155,981,816	156,788	1,156,138,604	50	23,122,772	724,347	23,847,119	1,132,291,485
Day Care Centre	1,695,660	(115,667)	1,579,994	0	1,579,994	50	31,600	208,802	240,402	1,339,592
Office Buildings	4,429,386,844	1,638,255,672	6,067,642,516	495,109,638	6,562,752,154	50	131,255,043	268,820,696	400,075,739	6,162,676,415
School Buildings	2,137,600,285	43,406,318,139	45,543,918,424	833,607,154	46,377,525,578	50	927,550,512	76,871,386	1,004,421,897	45,373,103,681
Slaughter House	26,089,581	(153,018)	25,936,563	0	25,936,563	50	518,731	3,722,735	4,241,467	21,695,096
Health Centres	25,447,020	25,447,020	50,894,040	20,186,878	71,080,918	50	912,678	659,174	1,571,852	44,062,046
Other Agricultural Structur	452,500,976	13,000	452,513,976	12,359,911	464,873,887	50	9,297,478	17,559,746	26,857,224	438,016,663
Police Post	3,234,280	0	3,234,280	521,330	3,755,610	50	75,112	76,151	151,263	3,604,347
Recreational Centres	44,504,338	11,509,012	56,013,351	12,343,546	68,356,896	50	1,367,138	1,173,925	2,541,063	65,815,834
Court Houses	490,506	0	490,506	222,282	712,787	50	14,256	17,460	31,716	681,072
Libraries	2,520,931	14,588,358	17,109,289	783,521	17,892,809	50	357,856	81,661	439,517	17,453,293
Laboratories	0	44,470,656	44,470,656	0	44,470,656	50	889,413	0	889,413	43,581,243
Research Facilities	0	5,323,283	5,323,283	0	5,323,283	50	106,466	0	106,466	5,216,817
SUB-TOTAL	7,880,626,235	47,458,798,490	55,339,424,725	1,383,347,942	56,722,772,667		1,134,455,453	388,041,272	1,522,496,726	55,200,275,941
OTHER STRUCTURES										
Roads	550,261,292	0	550,261,292	0	550,261,292	50	11,005,226	99,045,128	110,050,354	440,210,938
Cemeteries	149,927	0	149,927	85,178	235,105	50	4,702	2,999	7,701	227,405
Containers / Bins	0	600,000	600,000	0	600,000	25	24,000	0	24,000	576,000
Toilets	42,391,593	(21,901)	42,369,693	74,290,130	116,659,823	25	4,666,393	2,069,093	6,735,486	109,924,337
Markets	145,545,861	0	145,545,861	14,718,401	160,264,262	50	3,205,285	11,435,474	14,640,759	145,623,503
Car/Lorry Park	158,005	5,094,921	5,252,927	38,854	5,291,780	30	176,393	8,605	184,998	5,106,782
Bridges	40,714,696	0	40,714,696	0	40,714,696	50	814,294	8,195,616	9,009,910	31,704,787
Road Signals	2,450,289	12,500	2,462,789	2,462,789	4,925,578	10	246,279	787,970	1,034,249	1,428,539
Feeder Roads	575,392,372	3,583,041	578,975,413	99,047,882	678,023,295	10	67,802,330	148,416,928	216,219,257	461,804,038
Urban Roads	3,530,623,922	19,031,229	3,549,655,151	208,175,324	3,757,830,475	30	125,261,016	415,778,176	541,039,192	3,216,791,283
Warehouses and Storage Fe	0	42,932,757	42,932,757	0	42,932,757	30	1,431,092	0	1,431,092	41,501,665
Highways	2,343,066,361	5,626	2,343,071,987	831,828,947	3,174,900,934	40	79,372,523	362,001,937	441,374,460	2,733,526,474
Perimeter Wall / Fence	0	1,976,397	1,976,397	0	1,976,397	30	65,880	0	65,880	1,910,517
Drainage	85,030,655	10,445,353	95,476,008	212,680,959	308,156,967	30	10,271,899	6,380,540	16,652,438	291,504,528
Sports Stadium	22,706,177	0	22,706,177	588,684,437	611,390,613	50	12,227,812	530,756	12,758,569	598,632,045
Workshop	3,160,150	(1,900)	3,158,250	443,380	3,601,630	30	120,054	134,662	254,717	3,346,913
Railway Lines	560,737,937	0	560,737,937	560,737,937	1,121,475,874	30	18,691,265	47,634,470	66,325,735	494,412,202
SUB-TOTAL	7,902,389,238	83,658,023	7,986,047,262	2,029,993,490	10,016,040,752		335,386,442	1,102,422,353	1,437,808,795	8,578,231,957
TRANSPORT EQUIPMENT										
Motor Vehicle	2,821,114,202	510,180,863	3,331,295,065	289,834,624	3,621,129,689	5	724,225,938	1,648,413,773	2,372,639,711	1,248,489,978
Airplanes	34,576,344	0	34,576,344	0	34,576,344	20	1,728,817	2,718,116	4,446,933	30,129,411
Trains	140,334,949	0	140,334,949	360,000	140,694,949	25	5,627,798	21,007,028	26,634,826	114,060,123
Ships and Vessels	16,600,509	(277,639)	16,322,870	0	16,322,870	35	466,368	4,261,445	4,727,813	11,595,057
Motor Bike, bicycles etc.	60,745,038	(1,286,755)	59,458,284	5,102,370	64,560,653	3	21,520,218	31,343,193	52,863,411	11,697,242
SUB-TOTAL	3,073,371,042	508,616,470	3,581,987,511	295,296,994	3,877,284,505		753,569,138	1,707,743,555	2,461,312,694	1,415,971,811

7 NON FINANCIAL ASSETS

7a FIXED ASSETS

	COST AS AT 12/31/2021		PRIOR YEAR ADJUSTMENT		COST AS AT 1/1/2022		ADDITIONS IN THE YEAR 2022		COST AS AT 12/31/2022		USEFUL LIFE	Current Year Depreciation Expense		ADJ ACC DEP AS AT 1/1/2022		Total Dep As At 12/31/2022		NET BOOK VALUE As At 31/12/2022		
	i	ii	i	ii	A=(i+ii)	GHC	GHC	GHC	C=(A+B)	E		F=(E+H)	GHC	H=F+G	I=(E+H)	J=C-I	GHC	GHC	GHC	GHC
OTHER MACHINERY AND EQUIPMENT																				
Plant and Equipment	525,270,758	(1,890,568)	0	0	523,380,190	0	21,329,367	0	523,380,190	8	65,422,524	0	65,422,524	0	65,422,524	457,957,666				
Agricultural Machinery	143,815,772	1,366,482	0	0	145,182,254	0	0	0	166,511,621	7	23,787,374	47,062,042	70,849,417	70,849,417	95,662,204					
Server (Computing)	1,071,615	(140,036)	0	0	931,579	0	0	0	931,579	7	133,083	0	133,083	0	798,497					
Networking and ICT Equipr.	747,164,752	(41,113,755)	0	0	706,050,998	0	229,740,786	0	935,791,784	7	133,684,541	222,592,231	356,276,771	356,276,771	579,515,013					
Other Capital Expenditure	104,468,324	(840,872)	0	0	103,627,452	0	78,386	0	103,705,838	10	10,370,584	79,428,920	89,799,504	89,799,504	13,906,334					
Plant and Machinery	1,121,791,388	17,847,739	0	0	1,139,639,127	0	151,836,356	0	1,291,475,484	8	161,434,435	304,596,108	466,030,543	466,030,543	825,444,940					
Other Assets	129,197,107	(1,421,307)	0	0	127,775,799	0	0	0	127,775,799	10	12,777,580	112,317,706	125,095,286	125,095,286	2,680,514					
Computers and Accessories	962,530,166	17,381,981	0	0	979,912,147	0	315,490,657	0	1,295,402,805	5	259,080,561	436,418,143	695,498,704	695,498,704	599,904,101					
Uninterruptible Power	21,700	(21,700)	0	0	0	0	0	0	0	1	0	0	0	0	0					
Printer	230,148,743	0	0	0	230,148,743	0	0	0	230,148,743	5	46,029,749	0	46,029,749	46,029,749	184,118,994					
Laboratory Equipment-Mec	0	1,402,325	0	0	1,402,325	0	0	0	1,402,325	5	280,465	0	280,465	280,465	1,121,860					
Laboratory Equipment-Wat	0	2,758,526	0	0	2,758,526	0	0	0	2,758,526	5	551,705	0	551,705	551,705	2,206,821					
Medical / Health Equipment	0	29,800,850	0	0	29,800,850	0	0	0	29,800,850	5	5,960,170	0	5,960,170	5,960,170	23,840,680					
Medical and Allied Equipme	0	425,222	0	0	425,222	0	0	0	425,222	5	85,044	0	85,044	85,044	340,178					
Music Instruments	0	474,539	0	0	474,539	0	0	0	474,539	3	158,180	0	158,180	158,180	316,359					
Photographic Equipment	0	337,033	0	0	337,033	0	0	0	337,033	3	112,344	0	112,344	112,344	224,688					
Sports Equipment	0	46,582,832	0	0	46,582,832	0	0	0	46,582,832	3	15,527,611	0	15,527,611	15,527,611	31,055,221					
Office Equipment	664,305,727	79,109,669	0	0	743,415,396	0	33,567,260	0	776,982,657	5	155,396,531	237,270,075	392,666,607	392,666,607	384,316,050					
Air Condition	12,660,223	13,362,862	0	0	26,023,085	0	3,642,098	0	29,665,183	5	5,933,037	4,585,053	10,518,090	10,518,090	19,147,093					
Communication equipment	339,769,732	31,930,353	0	0	371,700,085	0	3,637,726	0	375,337,812	3	125,112,604	129,417,374	254,529,978	254,529,978	120,807,833					
Electrical Equipment	266,102,267	7,656,935	0	0	273,759,202	0	1,262,718	0	275,021,921	5	55,004,384	135,446,030	190,450,414	190,450,414	84,571,507					
Agriculture Facilities	210,809,063	0	0	0	210,809,063	0	211,318,924	0	422,127,987	40	10,553,200	26,453,694	37,006,894	37,006,894	385,121,093					
Security Equipment	295,958,661	(5,105,688)	0	0	290,852,973	0	36,055,763	0	326,908,736	5	65,381,747	75,389,793	140,771,541	140,771,541	186,137,196					
Housing Equipment	1,302,470	12,670,652	0	0	13,973,122	0	1,061,686	0	15,034,808	5	3,006,962	987,989	3,994,951	3,994,951	11,039,857					
SUB-TOTAL	5,756,388,470	212,574,075	5,968,962,545	1,009,021,728	6,977,984,273	1,155,784,414	1,811,965,159	1,811,965,159	6,977,984,273	1,155,784,414	2,967,749,573	4,010,234,700	4,010,234,700	4,010,234,700	4,010,234,700					
INFRASTRUCTURE ASSETS																				
Electrical Networks	2,201,712,228	(941,707)	2,200,770,521	462,382,795	2,663,153,316	10	266,315,332	1,356,814,948	2,663,153,316	10	1,090,499,616	1,356,814,948	1,356,814,948	1,356,814,948	1,306,338,368					
Sewers	3,898,414	29,524,467	33,422,880	11,648	33,434,528	25	1,337,381	1,675,538	33,434,528	25	8,328,110	7,581,498	15,909,607	15,909,607	30,329,610					
Landscaping and Gardening	21,133,083	(12,700)	21,120,383	20,520,165	41,640,548	5	5,733	7,581,498	41,640,548	5	9,686	58,874	68,560	68,560	25,730,941					
Utilities Networks	467,814	(182,962)	284,853	5,733	290,586	30	616,023	4,898,173	290,586	30	616,023	4,898,173	5,514,197	5,514,197	222,026					
Runways	6,133,491	26,743	6,160,234	57,460	6,217,697	30	2,866,693	9,556	6,217,697	30	9,556	9,556	9,556	9,556	646,038					
APRON and RAMP Areas	7,090,111	(9,608)	7,080,503	0	7,070,895	1	7,567	0	7,070,895	1	7,567	0	7,567	7,567	2,771,136					
Interior Development and F	17,175	0	17,175	0	17,175	0	0	0	17,175	0	0	0	0	0	0					
Furniture and Fittings	470,660,418	20,373,235	491,033,653	204,865,357	695,899,010	7	99,414,144	123,219,334	695,899,010	7	222,633,478	473,265,532	695,899,010	695,899,010	473,265,532					
Fuel Tanks	0	538,416	538,416	0	538,416	7	76,917	76,917	538,416	7	76,917	0	76,917	76,917	461,499					
Water Tanks	0	2,567,554	2,567,554	0	2,567,554	7	366,793	366,793	2,567,554	7	366,793	0	366,793	366,793	2,200,761					
Irrigation Systems	379,116,597	(2,209,495)	376,907,102	1,652,849	378,559,551	20	18,927,998	57,846,175	378,559,551	20	18,927,998	76,774,172	301,785,779	301,785,779	301,785,779					
Water Systems	230,379,187	10,401,813	240,781,000	215,104,719	455,885,719	20	22,794,286	23,122,612	455,885,719	20	22,794,286	45,916,898	409,968,820	409,968,820	409,968,820					
Harbour and Landing Sites	6,620,121	0	6,620,121	2,179,304	8,799,425	50	175,989	473,524	8,799,425	50	297,535	8,325,902	8,325,902	8,325,902	8,325,902					
Sea Wall	382,191,331	45,539,918	427,731,249	33,307,000	461,038,249	20	23,051,912	137,762,484	461,038,249	20	114,710,571	323,327,565	461,038,249	461,038,249	323,327,565					
SUB-TOTAL	3,709,419,971	101,334,796	3,810,754,766	940,087,030	4,750,841,796	441,517,695	1,424,001,926	1,424,001,926	4,750,841,796	441,517,695	1,865,519,620	2,885,322,176	2,885,322,176	2,885,322,176	2,885,322,176					
Heritage Assets	1,167,948	0	1,167,948	767,387	1,935,335	20	96,767	68,244	1,935,335	20	96,767	165,011	1,770,324	1,770,324	1,770,324					
INTANGIBLE FIXED ASSETS																				
Computer Software	330,938,456	7,704,734	338,643,190	15,913,901	354,557,091	7	50,651,013	145,834,263	354,557,091	7	50,651,013	196,485,276	196,485,276	196,485,276	158,071,815					
Copyright/Patent/Tradema	0	2,500	2,500	0	2,500	7	357	0	2,500	7	357	0	357	357	2,143					
Software	10,427,719	181,141	10,608,860	8,601,592	19,210,451	7	2,744,350	2,612,580	19,210,451	7	2,744,350	5,356,931	13,853,521	13,853,521	13,853,521					
SUB-TOTAL	341,366,175	7,888,374	349,254,550	24,515,493	373,770,043	53,395,720	148,446,844	148,446,844	373,770,043	53,395,720	201,842,564	171,927,479	171,927,479	171,927,479	171,927,479					
Land	14,316,560,016	6,277,332,951	20,593,892,968	27,856,935	20,621,749,902	0	0	0	20,621,749,902	0	0	20,621,749,902	20,621,749,902	20,621,749,902	20,621,749,902					
TOTAL - CENTRAL GOVERN	44,118,104,905	57,124,805,512	101,242,910,416	5,871,832,846	107,114,743,262	3,949,652,909	6,636,038,766	6,636,038,766	107,114,743,262	3,949,652,909	2,067,527,195	96,529,051,587	96,529,051,587	96,529,051,587	96,529,051,587					

7 NON FINANCIAL ASSETS

7a FIXED ASSETS

	COST AS AT 12/31/2021	PRIOR YEAR ADJUSTMENT	COST AS AT 1/1/2022	ADDITIONS IN THE YEAR 2022	COST AS AT 12/31/2022	USEFUL LIFE	Current Year Depreciation Expense	ADJ ACC DEP AS AT 1/1/2022	Total Dep As At 12/31/2022	NET BOOK VALUE As At 31/12/2022
	GHC	GHC	GHC	GHC	GHC		GHC	GHC	GHC	GHC
LOCAL GOVERNMENT										
DWELLINGS										
Buildings	0	0	0	0	0	50	0	0	0	0
Destitute Homes	2,083,274	(37,684)	2,045,590	159,931	2,205,521	50	44,110	89,287	133,397	2,072,124
Bungalows/Flats	97,794,650	1,000,268,958	1,098,063,608	57,638,445	1,155,702,053	50	23,114,041	4,227,707	27,341,748	1,128,360,305
Homes of Aged	188,281	0	188,281	14,195	202,476	50	4,050	6,154	10,204	192,272
Palace	3,449,223	(110,428)	3,338,794	138,254	3,477,048	50	69,541	314,716	384,257	3,092,791
Hostels	0	5,905,292	5,905,292	0	5,905,292	50	118,106	118,106	118,106	5,787,186
Barracks	3,735,286	(360,948)	3,374,337	2,012,170	5,386,507	50	107,730	112,749	220,480	5,166,027
SUB-TOTAL	107,250,713	1,005,665,189	1,112,915,903	59,962,995	1,172,878,897		23,457,578	4,750,614	28,208,192	1,144,670,706
NON RESIDENTIAL BUILDINGS										
Clinics	41,107,782	(3,866,402)	37,241,380	11,423,478	48,664,858	50	973,297	1,631,424	2,604,721	46,060,137
Day Care Centre	1,016,880	(263,209)	753,671	642,131	1,395,802	50	27,916	94,530	122,446	1,273,356
Office Buildings	131,763,563	196,844,536	328,608,098	36,467,406	365,075,504	50	7,301,510	7,120,485	14,421,995	350,653,509
Hospitals	0	11,017,823	11,017,823	4,622,951	15,640,774	50	312,815	0	312,815	15,327,959
School Buildings	248,735,103	(23,392,558)	225,342,545	87,232,768	312,575,313	50	6,251,506	9,104,672	15,356,178	297,219,135
Slaughter House	9,811,205	5,887,541	15,698,746	1,912,516	17,611,262	50	352,225	1,399,966	1,752,191	15,859,071
Health Centres	54,781,584	(6,175,226)	48,606,357	17,977,555	66,583,893	50	1,331,678	1,947,219	3,278,897	63,304,996
Other Agricultural Structur	3,122,602	(959,368)	2,163,233	891,811	3,055,045	40	76,376	122,035	198,412	2,856,633
Police Post	10,148,170	(22,664)	10,125,506	6,366,752	16,492,258	50	329,845	284,316	614,161	15,878,097
Recreational Centres	7,680,367	43,114,823	50,795,190	14,309,483	65,104,673	50	1,302,093	210,378	1,512,472	63,592,201
Research Facilities	0	3,905,201	3,905,201	0	3,905,201	50	78,104	0	78,104	3,827,097
Restaurants	3,092,839	1,789,614	1,789,614	0	1,789,614	50	35,792	0	35,792	1,753,822
Court Houses	401,569	(164,449)	2,928,390	879,296	3,807,686	50	76,154	101,634	177,788	3,629,898
Libraries	0	405,889	807,458	510,168	1,317,626	50	26,353	15,320	41,673	1,275,953
SUB-TOTAL	511,661,663	228,121,552	739,783,215	183,236,295	923,019,510		18,475,665	22,031,979	40,507,645	882,511,865
OTHER STRUCTURES										
Roads	33,408	0	33,408	0	33,408	50	668	6,013	6,682	26,727
Cemeteries	3,696,531	(421,837)	3,274,694	450,408	3,725,102	50	74,502	134,689	209,191	3,515,912
Toilets	32,209,555	786,625	32,996,180	10,241,412	43,237,592	25	1,729,504	1,633,115	3,362,619	39,874,973
Markets	109,568,453	98,789,836	208,358,289	43,039,052	251,397,341	50	5,027,947	7,012,779	12,040,726	239,356,615
Car/Lorry Park	20,587,283	1,247,381	21,834,664	7,267,825	29,102,489	30	970,083	1,242,948	2,213,031	26,889,458
Bridges	18,769,371	(998,558)	17,770,813	4,636,292	22,407,105	50	448,142	3,853,531	4,301,673	18,105,432
Road Signals	7,193,243	(461,136)	6,732,107	3,977,984	10,710,091	10	1,071,009	1,601,617	2,672,627	8,037,464
Perimeter Wall / Fence	0	30,000	30,000	0	30,000	10	3,000	0	3,000	27,000
Feeder Roads	87,900,252	1,462,951	89,363,203	32,350,198	121,713,401	10	12,171,340	24,420,788	36,592,128	85,121,272
Urban Roads	40,465,091	23,853,062	64,318,153	21,502,879	85,821,032	30	2,860,701	4,409,849	7,270,550	78,550,482
Highways	1,606,343	53,840,526	55,446,869	1,754,826	57,201,695	40	1,430,042	242,280	1,672,322	55,529,373
Drainage	64,547,957	4,144,905	68,692,862	25,279,809	93,972,670	30	3,132,422	4,985,538	8,117,960	85,854,710
Sports Stadium	4,996,102	(16,787)	4,979,315	358,053	5,337,368	50	106,747	170,622	277,369	5,059,998
Warehouses and Storage F ₂	0	36,425,425	36,425,425	0	36,425,425	50	728,509	0	728,509	35,696,917
Workshop	5,243,597	738,282	5,981,879	2,843,684	8,825,563	30	294,185	201,183	495,369	8,330,194
Railway Lines	37,316	0	37,316	0	37,316	30	1,244	3,699	4,943	32,373
SUB-TOTAL	396,854,503	219,420,674	616,275,177	153,702,421	769,977,598		30,050,046	49,918,652	79,968,698	690,008,901
TRANSPORT EQUIPMENT										
Motor Vehicle	22,438,352	98,932,261	121,370,613	10,275,389	131,646,002	5	26,329,200	12,585,072	38,914,272	92,731,730
Airplanes	225,455	(225,455)	0	0	0	20	0	0	0	0
Trains	0	0	0	0	0	25	0	0	0	0
Ships and Vessels	30,911	5,000	35,911	13,493	49,404	35	1,412	5,903	7,315	42,089
Motor Bike, bicycles etc.	5,398,117	(450,663)	4,947,454	645,156	5,592,610	3	1,864,203	3,179,555	5,043,758	548,852
SUB-TOTAL	28,092,835	98,261,144	126,353,978	10,934,038	137,288,016		28,194,815	15,770,530	43,965,345	93,322,671

7 NON FINANCIAL ASSETS
7a. FIXED ASSETS

	COST AS AT 12/31/2021 i Ghc	PRIOR YEAR ADJUSTMENT ii Ghc	COST AS AT 1/1/2022 A=(i+ii) Ghc	ADDITIONS IN THE YEAR 2022 Ghc	COST AS AT 12/31/2022 C=(A+B) Ghc	USEFUL LIFE	Current Year Depreciation Expense E Ghc	ADJ/ACC DEP AS AT 1/1/2022 H=F+G Ghc	Total Dep As At 12/31/2022 I=(E+H) Ghc	NET BOOK VALUE As At 31/12/2022 J=C-I Ghc
OTHER MACHINERY AND EQUIPMENT										
Plant and Equipment	0	0	0	0	0	0	0	0	0	0
Agricultural Machinery	2,733,416	1,006,912	3,740,328	332,338	4,072,666	8	581,809	952,113	1,533,923	2,538,743
Server (Computing)	1,607	0	1,607	0	0	7	0	0	0	0
Networking and ICT Equip.	3,549,548	(159,477)	3,390,070	1,142,262	4,532,332	7	647,476	944,972	1,592,449	2,939,884
Other Capital Expenditure	6,655,285	(5,763,303)	891,982	4,361,450	5,253,432	10	525,343	3,385,346	3,910,689	1,342,743
Plant and Machinery	29,354,686	(4,257,723)	25,096,962	6,613,297	31,710,259	8	3,963,782	9,297,593	13,261,375	18,448,884
Other Assets	0	0	0	0	0	10	0	0	0	0
Photographic Equipment	0	30,966	30,966	0	30,966	5	6,193	0	6,193	24,773
Medical and Allied Equipm	0	360	360	0	360	5	72	0	72	288
Music Instruments	0	31,485	31,485	0	31,485	5	6,297	0	6,297	25,188
Computers and Accessories	7,113,069	2,535,100	9,648,169	3,528,489	13,176,658	5	2,635,332	3,009,264	5,644,596	7,532,062
Uninterruptible Power	0	0	0	0	0	1	0	0	0	0
Printer	900	0	900	0	0	5	0	0	0	0
Office Equipment	18,422,794	1,613,465	20,036,258	12,963,198	32,999,457	5	6,599,891	13,049,399	19,649,291	13,350,166
Air Condition	526,791	1,621,827	2,148,618	138,022	2,286,641	5	457,328	207,779	665,107	1,621,534
Communication equipment	822,825	9,000	831,825	156,198	988,023	3	329,341	339,025	668,366	319,657
Electrical Equipment	11,874,387	(606,958)	11,267,429	3,495,600	14,763,029	5	2,952,606	5,471,711	8,424,317	6,338,713
Agriculture Facilities	2,470,676	0	2,470,676	451,554	2,922,229	40	73,056	549,162	622,218	2,300,011
Security Equipment	931,282	(28,495)	902,788	355,159	1,257,947	5	251,589	261,933	513,522	394,425
Housing Equipment	577,593	588,136	1,165,729	160,284	1,326,012	5	265,202	577,593	842,795	483,217
SUB-TOTAL	85,034,857	(3,378,704)	81,656,153	33,697,852	115,351,498		19,295,319	38,045,891	57,341,210	58,010,287
INFRASTRUCTURE ASSETS										
Electrical Networks	24,349,925	(1,566,125)	22,783,800	6,732,982	29,516,783	10	2,951,678	12,008,929	14,960,607	14,556,176
Sewers	6,514,936	311,969	6,826,905	1,458,902	8,285,807	25	331,432	3,252,963	3,584,396	4,701,411
Landscaping and Gardening	10,084,351	(1,106,029)	8,978,322	2,782,890	11,761,212	5	2,352,242	4,090,461	6,442,703	5,318,509
Utilities Networks	1,033,848	0	1,033,848	332,771	1,366,619	30	45,554	114,380	159,934	1,206,685
Runways	25,877	179,365	205,242	0	205,242	10	20,524	16,560	37,084	168,158
APRON and RAMP Areas	2,325,075	0	2,325,075	574,941	2,900,016	30	96,667	2,325,075	2,421,742	478,274
Interior Development	0	0	0	0	0	1	0	0	0	0
Furniture and Fittings	70,328,609	(1,229,138)	69,099,470	32,743,114	101,842,584	7	14,548,941	18,100,168	32,649,109	69,193,475
Irrigation Systems	3,987,139	2,217,220	6,204,358	405,160	6,609,518	20	330,476	570,139	900,615	5,708,903
Water Tanks	0	149,500	149,500	0	149,500	7	21,357	0	21,357	128,143
Sea Wall	0	155,655	155,655	0	155,655	20	7,783	0	7,783	147,872
Fuel Tanks	0	71,480	71,480	0	71,480	7	10,211	0	10,211	61,269
Water Systems	76,853,209	(957,402)	75,895,807	25,748,389	101,107,126	20	5,055,356	9,698,754	14,754,111	86,353,016
Harbour and Landing Sites	86,569	(79,974)	6,595	180	6,775	50	136	3,819	3,955	2,820
SUB-TOTAL	195,589,539	(1,853,480)	193,198,989	70,779,328	263,978,317		25,772,358	50,181,249	75,953,607	188,024,710
Heritage Assets	5,179,403	601,408	5,780,811	3,399,747	9,180,558	20	459,028	325,473	784,501	8,396,057
INTANGIBLE FIXED ASSETS										
Computer Software	1,180,546	(178,176)	1,002,370	128,416	1,130,787	7	161,541	258,836	420,377	710,410
Software	261,840	(12,100)	221,876	0	221,876	7	31,697	60,837	92,534	129,342
SUB-TOTAL	1,442,386	(190,275)	1,224,246	128,416	1,352,663		193,238	319,673	512,911	839,752
Land	44,796,577	1,190,955,942	1,235,752,519	5,067,296	1,240,819,815		0	0	0	1,240,819,815
TOTAL - LOCAL GOVERNMEI	1,375,902,476	2,737,603,449	4,112,940,991	520,908,387.16	4,633,846,871	20	145,898,047	181,344,062	327,242,109	4,306,604,762
STATE OWNED ENTERPRISES										
DWELLINGS										
Buildings	2,507,383,415	(2,507,383,415)	0	0	0	0	0	0	0	0
Bungalows/Flats	1,107,416,911	4,819,063,105	5,926,480,015	1,758,121,904	7,684,601,919		134,459,724	938,217,594	1,072,677,318	6,611,924,602

7 NON FINANCIAL ASSETS

7a FIXED ASSETS

	COST AS AT 12/31/2021 GH¢	PRIOR YEAR ADJUSTMENT ii GH¢	COST AS AT 1/1/2022 A=(i+ii) GH¢	ADDITIONS IN THE YEAR 2022 GH¢	COST AS AT 12/31/2022 C=(A+B) GH¢	USEFUL LIFE	Current Year Depreciation Expense E GH¢	ADJ ACC DEP AS AT 1/1/2022 H=F+G GH¢	Total Dep As At 12/31/2022 I=(E+H) GH¢	NET BOOK VALUE As At 31/12/2022 J=C-I GH¢
SUB-TOTAL	3,614,800,326	2,311,679,689	5,926,480,015	1,758,121,904	7,684,601,919		134,459,724	938,217,594	1,072,677,318	6,611,924,602
NON RESIDENTIAL BUILDINGS										
Office Buildings	4,480,023,489	12,205,426,931	16,685,450,419	1,177,285,062	17,862,735,482		1,240,570,687	11,000,427,074	12,240,997,761	5,621,737,720
Clinics	0	30,957,331	30,957,331	0	26,732,385		0	0	0	26,732,385
Markets	0	0	0	4,445,696	4,445,696		0	0	0	4,445,696
School Buildings	0	26,343,446	26,343,446	0	26,343,446		0	0	0	26,343,446
SUB-TOTAL	4,480,023,489	12,262,727,708	16,742,751,196	1,181,730,758	17,920,257,009		1,240,570,687	11,000,427,074	12,240,997,761	5,679,259,247
OTHER STRUCTURES										
Bridges	19,346,685,139	(19,346,685,139)	0	0	0		0	0	0	0
Workshop	0	0	0	0	0		0	0	0	0
Drainage	0	2,093,649	2,093,649	0	2,093,649		0	0	0	2,093,649
Water Systems	0	1,604,058	1,604,058	0	1,604,058		0	0	0	1,604,058
Railway Lines	0	0	0	0	0		0	0	0	0
SUB-TOTAL	19,346,685,139	(19,342,987,432)	3,697,707	0	3,697,707		0	0	0	3,697,707
TRANSPORT EQUIPMENT										
Motor Vehicle	1,005,924,348	514,116,640	1,520,040,988	626,267,075	2,146,308,063		189,970,159	1,095,733,110	1,285,703,270	860,604,793
Motor Bike, bicycles	1,233,724	(1,137,980)	95,744	0	95,744		0	0	0	95,744
SUB-TOTAL	1,007,158,071	512,978,660	1,520,136,732	626,267,075	2,146,403,807		189,970,159	1,095,733,110	1,285,703,270	860,700,537
OTHER MACHINERY AND EQUIPMENT										
Plant and Equipment	1,032,829,693	(1,032,829,693)	0	0	0		0	0	0	0
Server (Computing)	81,366,026	(81,366,026)	0	0	0		0	0	0	0
Networking and ICT Equipr.	2,435,169,861	1,663,613,593	4,098,783,454	75,548,615	4,174,332,068		179,902,321	1,677,634,525	1,857,536,846	2,316,795,223
Plant and Machinery	44,392,772,998	38,831,455,516	83,224,228,513	21,174,204,625	104,398,433,138		2,830,747,629	35,374,909,502	38,205,657,131	66,192,776,007
Other Assets	2,025,312,048	(2,025,312,048)	0	0	0		0	0	0	0
Computers and Access	192,331,078	3,358,594,387	3,550,925,465	359,949,847	3,910,875,311		269,954,728	488,688,843	758,643,570	3,152,231,741
Uninterruptible Power	9,506,802	(9,506,802)	0	0	0		0	0	0	0
Printer	0	0	0	0	0		0	0	0	0
Office Equipment	903,855,327	294,443,060	1,198,298,387	26,019,551	1,224,317,918		97,140,951	336,147,716	433,288,667	791,029,251
Air Condition	15,747,377	(15,747,377)	0	0	0		0	0	0	0
Communication equipment	128,717,701	(128,561,841)	155,861	0	0		0	0	0	0
Electrical Equipment	2,726,066,100	(2,408,295,727)	317,770,373	504,000	318,274,373		0	0	0	318,274,373
SUB-TOTAL	53,943,675,011	38,446,487,041	92,390,162,052	21,636,226,617	114,026,232,809		3,377,745,628	37,877,380,586	41,255,126,214	72,771,106,595
INFRASTRUCTURE ASSETS										
Electrical Networks	9,013,467,618	14,763,197,781	23,776,665,399	3,376,364,339	26,240,994,018		20,266,769	236,623,279	256,890,048	25,984,103,970
Landscaping and Gardening	0	0	0	0	0		0	0	0	0
Furniture and Fittings	423,291,885	7,096,745,111	7,520,036,995	0	7,020,871,357		110,296,477	781,978,308	892,274,784	6,128,596,573
SUB-TOTAL	9,436,759,502	21,859,942,892	31,296,702,394	3,376,364,339	33,261,865,375		130,563,246	1,018,601,587	1,149,164,832	32,112,700,543
INTANGIBLE FIXED ASSETS										
Computer Software	584,388,134	676,806,541	1,261,194,675	546,668,991	1,807,863,666		261,411,831	608,155,180	869,567,012	938,296,655
SUB-TOTAL	584,388,134	676,806,541	1,261,194,675	546,668,991	1,807,863,666		261,411,831	608,155,180	869,567,012	938,296,655
Land	4,205,761,486	2,508,381,230	6,714,142,716	200,735,499	6,914,878,215		0	0	0	6,914,878,215
TOTAL- SOE	96,619,251,158	59,236,016,330	155,855,267,488	29,326,115,183	183,765,800,507		5,334,721,276	52,538,515,131	57,873,236,406	125,892,564,101
GRAND TOTAL	142,113,258,539	119,098,425,291	261,211,118,895	35,718,856,416	295,514,390,640		9,430,272,232	59,355,897,959	60,268,005,710	226,728,220,450

7 NON FINANCIAL ASSETS

7b Work-In-Progress	COST AS AT 31/12/2021 GH¢	ADJUSTMENTS MADE GH¢	COST AS AT 1/1/2022 GH¢	ADDITIONS FOR THE YEAR GH¢	WIP AS AT 31/12/2022 GH¢
CENTRAL GOVERNMENT					
DWELLINGS					
WIP - Buildings	83,565,160	41,622,512	125,187,672	0	125,187,672
WIP - Dest. Homes	14,598,735	0	14,598,735	103,827,898	118,426,633
WIP - Bungalows/Flat	194,341,956	(8,676,311)	185,665,644	157,088,320	342,753,964
WIP - Consultancy Fees	245,198	0	245,198	0	245,198
WIP-Palace	0	3,232,323	3,232,323	0	3,232,323
WIP-Barracks	188,979,884	0	188,979,884	171,713,111	360,692,995
SUB-TOTAL	481,730,933	36,178,523	517,909,456	432,629,329	950,538,785
NON RESIDENTIAL BUILDINGS					
WIP - Hospitals	86,574,415	0	86,574,415	3,475,413,809	3,561,988,224
WIP - Clinics	38,145,064	(40,935)	38,104,129	866,243,253	904,347,381
WIP - Health Centres	27,555,848	0	27,555,848	51,568,858	79,124,706
WIP - Day Care Centre	17,050	0	17,050	0	17,050
WIP - Office Buildings	1,589,324,773	55,709,955	1,645,034,728	1,300,289,797	2,945,324,525
WIP - School Buildings	376,996,512	405,124,030	782,120,541	1,152,572,279	1,934,692,821
WIP - Slaughter House	509,862	0	509,862	8,973	518,835
WIP-Recreational Centres/Park	0	0	0	0	0
SUB-TOTAL	2,119,123,522	460,793,050	2,579,916,573	6,846,096,969	9,426,013,542
OTHER STRUCTURES					
WIP - Toilets	124,343,013	364,517	124,707,530	3,388,668	128,096,198
WIP - Roads	1,664,228,021	(32,704,158)	1,631,523,863	53,349,608	1,684,873,471
WIP - Cemeteries	0	0	0	0	0
WIP - Markets	36,051,431	0	36,051,431	276,789,133	312,840,564
WIP - Car/Lorry Park	332,434	0	332,434	556,715	889,148
WIP - Bridges	123,154,245	0	123,154,245	288,325,104	411,479,349
WIP - Road Signals	352,056	0	352,056	196,593	548,650
WIP-Feeder Roads	472,447,007	0	472,447,007	343,679,634	816,126,641
WIP-Urban Roads	693,882,283	0	693,882,283	575,103,110	1,268,985,393
WIP-Highways	1,551,273,017	0	1,551,273,017	8,449,236,468	10,000,509,485
WIP-Drainage	185,051,535	0	185,051,535	69,779,397	254,830,932

7 NON FINANCIAL ASSETS

7b Work-In-Progress	COST AS AT 31/12/2021 GH¢	ADJUSTMENTS MADE GH¢	COST AS AT 1/1/2022 GH¢	ADDITIONS FOR THE YEAR GH¢	WIP AS AT 31/12/2022 GH¢
WIP-Sports Stadium	29,924,026	0	29,924,026	15,190,082	45,114,108
WIP-Workshop	994,262	0	994,262	14,484,195	15,478,458
WIP-Railway Lines	869,149,337	0	869,149,337	721,521,674	1,590,671,011
SUB-TOTAL	5,751,182,668	(32,339,641)	5,718,843,026	10,811,600,382	16,530,443,409
TRANSPORT EQUIPMENT					
WIP - Ships and Vessels	0	31,109,356	31,109,356	0	31,109,356
WIP - Trains	0	0	0	0	0
SUB-TOTAL	0	31,109,356	31,109,356	0	31,109,356
OTHER MACHINERY					
WIP - Agricultural Machinery	19,508	(19,508)	0	20,432,595	20,432,595
SUB-TOTAL	19,508	(19,508)	0	20,432,595	20,432,595
INFRASTRUCTURE ASSETS					
WIP - Electrical Networks	74,000,606	248,245	74,248,851	150,539,890	224,788,741
WIP - Sewers	78,931	0	78,931	0	78,931
WIP - Landscaping And Gardening	18,504,376	0	18,504,376	119,606,700	138,111,076
WIP - Runways	0	0	0	96,976,998	96,976,998
WIP - Utilities Networks	803,699	(283,801)	519,898	245,592,938	246,112,836
WIP - Furniture and Fittings	18,013,399	(59,902)	17,953,497	14,958,106	32,911,603
WIP - Irrigation Systems	78,586,818	0	78,586,818	28,624,005	107,210,824
WIP - Water Systems	103,069,476	0	103,069,476	991,991,144	1,095,060,620
WIP- Sea Wall	704,830,623	0	704,830,623	246,417,142	951,247,765
WIP-Harbour and Landing Sites	2,281,896	(10,377)	2,271,519	372,592,224	374,863,743
SUB-TOTAL	1,000,169,824	(105,835)	1,000,063,989	2,267,299,147	3,267,363,136
MDA TOTAL	9,352,226,455	464,506,589	9,847,842,400	20,378,058,422	30,225,900,822

7 NON FINANCIAL ASSETS

7b Work-In-Progress	COST AS AT 31/12/2021 GH¢	ADJUSTMENTS MADE GH¢	COST AS AT 1/1/2022 GH¢	ADDITIONS FOR THE YEAR GH¢	WIP AS AT 31/12/2022 GH¢
LOCAL GOVERNMENT					
DWELLINGS					
WIP - Buildings	0	0	0	0	0
WIP - Dest. Homes	634,016	0	634,016	1,151,540	1,785,556
WIP - Bungalows/Flat	33,773,198	3,870,807	37,644,005	18,385,975	56,029,980
WIP - Consultancy Fees	0	0	0	0	0
WIP-Palace	499,177	319,941	819,119	237,197	1,056,315
WIP-Barracks	2,439,507	(986,612)	1,452,895	1,707,851	3,160,746
SUB-TOTAL	37,345,898	3,204,136	40,550,034	21,482,563	62,032,597
NON RESIDENTIAL BUILDINGS					
WIP - Hospitals	3,460,478	126,493	3,586,971	862,790	4,449,760
WIP - Clinics	12,416,257	3,621,186	16,037,443	9,717,592	25,755,035
WIP - Health Centres	41,925,775	(1,675,682)	40,250,093	12,984,318	53,234,411
WIP - Day Care Centre	1,379,162	(25,209)	1,353,953	122,388	1,476,341
WIP - Office Buildings	36,682,265	4,986,811	41,669,076	13,970,609	55,639,685
WIP - School Buildings	140,303,281	(5,891,899)	134,411,381	47,629,401	182,040,782
WIP - Police Post	0	253,823	253,823	0	253,823
WIP - Slaughter House	1,778,517	734,828	2,513,345	1,265,979	3,779,324
WIP-Recreational Centres/Park	41,633	0	41,633	898,415	940,048
SUB-TOTAL	237,987,369	2,130,349	240,117,718	87,451,491	327,569,209
OTHER STRUCTURES					
WIP - Toilets	17,514,687	(1,316,715)	16,197,972	4,329,554	20,527,526
WIP - Roads	7,997,315	(114,720)	7,882,595	8,365,208	16,247,803
WIP - Cemeteries	260,311	0	260,311	350,615	610,926
WIP - Markets	47,442,188	(5,226,006)	42,216,182	39,963,236	82,179,418
WIP - Car/Lorry Park	7,913,677	(4,701,042)	3,212,635	2,759,097	5,971,732
WIP - Bridges	10,265,069	(390,751)	9,874,317	2,477,458	12,351,775
WIP - Road Signals	721,241	(70,990)	650,251	684,025	1,334,276
WIP-Feeder Roads	24,179,394	(2,095,645)	22,083,749	6,373,894	28,457,643
WIP-Urban Roads	35,158,290	4,906,990	40,065,280	21,684,868	61,750,148
WIP-Highways	0	100,775	100,775	10,000	110,775

7 NON FINANCIAL ASSETS

7b Work-In-Progress	COST AS AT 31/12/2021 GH¢	ADJUSTMENTS MADE GH¢	COST AS AT 1/1/2022 GH¢	ADDITIONS FOR THE YEAR GH¢	WIP AS AT 31/12/2022 GH¢
WIP-Drainage	21,354,961	(2,377,993)	18,976,968	15,004,316	33,981,284
WIP-Sports Stadium	737,004	0	737,004	522,715	1,259,719
WIP-Workshop	1,126,989	1,252,945	2,379,934	4,524,417	6,904,351
WIP-Railway Lines	0	58,483	58,483	0	58,483
SUB-TOTAL	174,671,126	(9,974,670)	164,696,456	107,049,403	271,745,859
OTHER MACHINERY					
WIP - Agricultural Machinery	9,504	0	9,504	0	9,504
SUB-TOTAL	9,504	0	9,504	0	9,504
INFRASTRUCTURE ASSETS					
WIP - Electrical Networks	5,147,642	477,027	5,624,669	1,929,800	7,554,468
WIP - Sewers	2,329,184	448,421	2,777,606	1,667,381	4,444,986
WIP - Landscaping And Gardening	797,463	129,560	927,024	577,088	1,504,111
WIP - Runways	0	0	0	65,005	65,005
WIP - Utilities Networks	906,586	0	906,586	2,796	909,382
WIP - Furniture and Fittings	5,278,974	(302,198)	4,976,776	3,108,443	8,085,219
WIP - Irrigation Systems	207,709	0	207,709	29,923	237,632
WIP - Water Systems	24,136,228	(12,091,949)	12,044,279	8,066,395	20,110,674
WIP- Sea Wall	0	0	0	0	0
WIP-Harbour and Landing Sites	34,229	(34,229)	0	0	0
SUB-TOTAL	38,838,016	(11,373,367)	27,464,648	15,446,829	42,911,478
MMDA TOTAL	488,851,913	(16,013,552)	472,838,361	231,430,285	704,268,646
STATE OWNED ENTERPRISES					
DWELLINGS					
WIP - Buildings	897,225,403	(897,225,403)	0	0	0
WIP - Dest. Homes	0	0	0	0	0
WIP - Bungalows/Flat	45,558,562	868,108,837	913,667,400	268,775,550	1,182,442,949
SUB-TOTAL	942,783,965	(29,116,565)	913,667,400	268,775,550	1,182,442,949
NON RESIDENTIAL BUILDINGS					
WIP - Office Buildings	2,222,395,325	(1,499,711,974)	722,683,351		722,683,351
TOTAL	2,222,395,325	(1,499,711,974)	722,683,351	0	722,683,351

7 NON FINANCIAL ASSETS

7b Work-In-Progress	COST AS AT 31/12/2021 GH¢	ADJUSTMENTS MADE GH¢	COST AS AT 1/1/2022 GH¢	ADDITIONS FOR THE YEAR GH¢	WIP AS AT 31/12/2022 GH¢
OTHER STRUCTURES					
	12,994,837	(12,994,837)	0	0	0
SUB-TOTAL	12,994,837	(12,994,837)	0	0	0
OTHER MACHINERY					
Other Machinery and Equipment	1,263,650,850	(1,263,650,850)	0	0	0
SUB-TOTAL	1,263,650,850	(1,263,650,850)	0	0	0
INFRASTRUCTURE ASSETS					
WIP - Electrical Networks	5,578,712,331	(4,423,373,212)	1,155,339,119	185,923,335	1,341,262,454
WIP - Utilities Networks	1,529,556,919	7,650,057,034	9,179,613,953	375,916,057	9,555,530,010
WIP - Furniture and Fittings	391,912,962	884,187,124	1,276,100,086	372,182,586	1,648,282,672
WIP - Water Systems	78,007,648	(78,007,648)	0	0	0
SUB-TOTAL	7,578,189,860	4,032,863,298	11,611,053,158	934,021,978	12,545,075,136
INTANGIBLE FIXED ASSETS					
WIP SOFTWARE	1,217,000	(1,217,000)	0	0	0
SOE TOTAL	12,021,231,838	1,226,172,071	13,247,403,909	1,202,797,527	14,450,201,436
TOTAL GRAND TOTAL	21,862,310,206	1,674,665,108	23,568,084,670	21,812,286,235	45,380,370,905

8 DOMESTIC BORROWING

	BALANCE AS AT 31/12/2021 (GH¢)	PRIOR YEAR ADJUSTMENTS (GH¢)	RE-STATE BALANCE (GH¢)	INCREASE (GH¢)	DECREASE (GH¢)	BALANCE AS AT 31/12/2022 (GH¢)
8a						
TREASURY BILLS						
91 DAY BILL	9,342,606,040	0	9,342,606,040	50,910,613,208	43,519,687,207	16,733,532,041
182 DAY BILL	4,364,491,495	0	4,364,491,495	11,377,285,001	8,208,943,614	7,532,832,882
364 DAY BILL	7,058,078,018	0	7,058,078,018	5,775,661,093	7,149,340,588	5,684,398,523
TOTAL TREASURY BILLS	20,765,175,552	0	20,765,175,552	68,063,559,302	58,877,971,409	29,950,763,446
SHORT TERM STANDARD LOANS						
CAL BANK	22,202,400	0	22,202,400	278,280,200	7,006,902	293,475,698
FIDELITY BANK	0	0	0	0	0	0
TTB/Ecobank	112,526,574	0	112,526,574	66,284,185	0	178,810,759
SOCIETE GENERALE	88,154,610	0	88,154,610	0	31,250,715	56,903,895
SSNIT/ROAD FUND	70,628,571	0	70,628,571	0	0	70,628,571
NIB Bank Limited	86,497,858	0	86,497,858	0	36,310,658	50,187,200
TOTAL SHORT TERM ADVANCES	380,010,013	0	380,010,013	344,564,385	74,568,275	650,006,123
TOTAL SHORT TERM	21,145,185,565	0	21,145,185,565	68,408,123,687	58,952,539,684	30,600,769,568
8b						
MEDIUM TERM						
TREASURY NOTES						
2-YEAR USD DOMESTIC BOND	0	0	0	0	0	0
2 YR FIXED T/NOTE	20,145,373,930	0	20,145,373,930	5,314,055,142	11,737,531,236	13,721,897,836
3-YEAR USD DOMESTIC BOND	2,781,643,523	1,190,221,801	3,971,865,325	0	0	3,971,865,325
3 YR FIXED T/BOND	27,174,322,007	0	27,174,322,007	7,862,293,682	3,757,088,448	31,279,527,241
3-YEAR SADA STOCK T/NOTE	0	0	0	0	0	0
3-YEAR STOCK SSNIT-14%	0	0	0	0	0	0
4 YEAR GOG BOND	541,360,000	0	541,360,000	0	0	541,360,000
5-YEAR STOCK (SSNIT) - 21.0%	0	0	0	0	0	0
GOV/SSNIT/14/01 5-YEAR STOCK	0	0	0	0	0	0
GOV/SSNIT/14/2016 5-YEAR STOCK	0	0	0	0	0	0
SUB TOTAL - SSC BONDS	50,642,699,460	1,190,221,801	51,832,921,262	13,176,348,824	15,494,619,684	49,514,650,402

8 DOMESTIC BORROWING

	BALANCE AS AT 31/12/2021	PRIOR YEAR ADJUSTMENTS	RE-STATE BALANCE	INCREASE	DECREASE	BALANCE AS AT 31/12/2022
TEMA OIL REFINERY BONDS						
GCB/TOR/06/01	0	0	0	0	0	0
TOR 3 YEAR STOCK - GOV/TC/2011/1 -GCB	57,200,000	0	57,200,000	0	57,200,000	0
SUB TOTAL-TOR BONDS	57,200,000	0	57,200,000	0	57,200,000	0
GOG PETROLEUM FINANCE BONDS	80,020,000	0	80,020,000	0	0	80,020,000
5 YEAR USD GOG BOND	1,015,442,848	481,476,721	1,496,919,568	1,472,585,286	0	2,969,504,854
5 YEAR GOG BOND	30,019,847,899	0	30,019,847,899	5,825,963,145	9,986,523,631	25,859,287,413
5 YEAR GOLDEN JUBILEE BONDS	0	0	0	0	0	0
6 YEAR GOG BONDS	8,671,363,655	0	8,671,363,655	2,581,063,653	21,244,096	11,231,183,212
7 YEAR GOG BONDS	8,826,551,833	0	8,826,551,833	942,115,322	0	9,768,667,155
10-Year GOG Bond	15,898,356,613	0	15,898,356,613	667,225,385	0	16,565,581,998
15-Year GOG Bond	15,805,664,016	0	15,805,664,016	90,187,609	312,666,667	15,583,184,958
20-Year GOG Bond	1,546,755,180	0	1,546,755,180	0	0	1,546,755,180
SUB TOTAL -PETROLEUM	81,864,002,044	481,476,721	82,345,478,764	11,579,140,400	10,320,434,394	83,604,184,770
TOTAL MEDIUM TERM	132,563,901,504	1,671,698,522	134,235,600,026	24,755,489,224	25,872,254,078	133,118,835,172
8c						
LONG TERM						
REGISTERED STOCKS						
6.0% Gh. Gov't. Funding Registered Stock	128,053	0	128,053	0	0	128,053
16.5% Gh. Gov't.Soc.Sec.Regd. Stock	50,000	0	50,000	0	0	50,000
12% Ten year social sec. Cont.Bonds	789,095	0	789,095	0	0	789,095
Miscellaneous(Dev. Bonds,Bearer Bonds)	15,000	0	15,000	0	0	15,000
Telekom Malaysia Stocks	109,457,700	0	109,457,700	0	0	109,457,700
Securitisation of Short Term Advances (Rede	327,259,700	0	327,259,700	0	0	327,259,700
10% GOG STOCK NO. GOV/TC/2011/1	646,706,904	0	646,706,904	0	0	646,706,904
BOG/GOG/14/02 Securitisation of 2013 End	2,606,359,106	0	2,606,359,106	0	0	2,606,359,106
(BOG/GOV/SEC/13/01)	2,433,865,656	0	2,433,865,656	0	0	2,433,865,656
BOG/GOV/12/01	1,056,599,138	0	1,056,599,138	0	0	1,056,599,138
Securitisation of Short Term Advances BOG/	1,074,235,583	0	1,074,235,583	0	0	1,074,235,583
Securitisation of Short Term Advances BOG/	3,495,786,330	0	3,495,786,330	0	0	3,495,786,330
GCB(UT&Capital bail out	1,320,768,380	0	1,320,768,380	0	220,128,063	1,100,640,317
CBG (TAKE OVER)	0	0	0	0	0	0
COVID BOND	10,000,000,000	0	10,000,000,000	0	343,750,000	9,656,250,000
GOV/TC/2020/01	2,443,972,981	0	2,443,972,981	0	0	2,443,972,981
GOV/TC/2020/02	0	0	0	0	0	0
GOV/TC/2020/02/03	0	0	0	1,087,747,900	108,774,790	978,973,110
SUB TOTAL	25,515,993,627	0	25,515,993,627	1,087,747,900	672,652,853	25,931,088,674

8 DOMESTIC BORROWING

	BALANCE AS AT 31/12/2021	PRIOR YEAR ADJUSTMENTS	RE-STATE BALANCE	INCREASE	DECREASE	BALANCE AS AT 31/12/2022
REVALUATION STOCKS						
4%Bank of Ghana Recap. Registered stock	48,605,637	0	48,605,637	0	0	48,605,637
4%Bank of Ghana Recap. Registered stock	44,312,985	0	44,312,985	0	0	44,312,985
GOG Revaluation Registered stock	98,993,079	0	98,993,079	0	0	98,993,079
GOG Revaluation Registered stock	85,430,394	0	85,430,394	0	0	85,430,394
Revaluation Registered stock	24,642,868	0	24,642,868	0	0	24,642,868
Revaluation Registered stock	59,074,076	0	59,074,076	0	0	59,074,076
Long Tem Stock (10% GOG Redeemable Stk-(346,584,540	0	346,584,540	0	0	346,584,540
SUB TOTAL	707,643,579	0	707,643,579	0	0	707,643,579
TOTAL LONG TERM	26,223,637,206	0	26,223,637,206	1,087,747,900	672,652,853	26,638,732,253
SOE's						
AirtelTigo Ghana Limited	1,037,945,000	0	1,037,945,000	388,949,716	47,946,881	1,378,947,835
Bui Power Authority	4,015,290,541	756,335,497	4,771,626,038	1,421,063,298	0	6,192,689,336
Bulk Oil & Storage Transportation Company	1,925,917,363	(649,211,642)	1,276,705,720	21,963,485	104,508,375	1,194,160,830
Consolidated Bank Ghana Limited	1,614,629,619	812,165,946	2,426,795,565	202,280,681	0	2,629,076,246
E.S.L.A PLC	9,198,200,915	85	9,198,201,000	0	549,317,000	8,648,884,000
Electricity Company of Ghana	7,841,757,153	(542,588,153)	7,299,169,000	98,671,000	1,949,295,000	5,448,545,000
Ghana Airports Company Limited	2,503,336,000	(503,997,000)	1,999,339,000	710,995,638	621,638	2,709,713,000
Ghana Amalgamated Trust PLC	868,530	47,701,396	48,569,926	0	93,848	48,476,078
Ghana Civil Aviation Authority	314,051,337	61,074,775	375,126,112	245,660,187	85,666,049	535,120,250
Ghana Cylinder Manufacturing Company Lim	9,873,175	0	9,873,175	8,000,000	4,000,000	13,873,175
Ghana Deposit Protection Corporation	1,134,000	0	1,134,000	0	0	1,134,000
Ghana Grid Company	2,171,215,830	(481,195,830)	1,690,020,000	808,729,720	175,023,780	2,323,725,940
Ghana Publishing Company Limited	0	0	743,091	27,062	743,091	27,062
Ghana National Gas Company Limited	0	1,675,473,000	1,675,473,000	2,767,796,130	2,247,174,130	2,196,095,000
Cocoa Marketing Company	0	25,226,000	25,226,000	1,325,000	0	26,551,000
Ghana Post Company Limited	61,429,187	(20,767,827)	40,661,360	0	11,085,964	29,575,396
Ghana Supply Company Limited	998,075	0	998,075	0	998,075	0
Ghana Water Company Limited	5,710,743,923	0	5,710,743,923	6,430,054,394	0	12,140,798,317
Ghana Maritime Authority	0	80,986,430	80,986,430	59,331,555	0	140,317,986
Graphic Communications Group Limited	0	5,068,802	5,068,802	0	477,725	4,591,077
Volta Aluminium Company Limited	0	494,079,804	494,079,804	912,954,396	703,517,100	703,517,100
National Insurance Commission	0	1,791,369	1,791,369	1,792,772	1,791,369	1,792,772
Volta Lake Transport Company	0	155,307,872	155,307,872	326,730	10,161,205	145,473,396
Ghana Ports and Harbours Authority	0	4,475,922,642	4,475,922,642	487,320,700	0	4,963,243,342
National Food Buffer Stock Company Limited	0	54,648,776	54,648,776	247,953,666	151,301,221	151,301,221
Ghana Broadcasting Corporation	0	180,000	180,000	0	180,000	0

8 DOMESTIC BORROWING

	BALANCE AS AT 31/12/2021	PRIOR YEAR ADJUSTMENTS	RE-STATED BALANCE	INCREASE	DECREASE	BALANCE AS AT 31/12/2022
Ghana Exim Bank	0	471,261,665	471,261,665	0	14,524,007	456,737,658
National Investment Bank	99,945,382	0	99,945,382	15,969,105	0	115,914,487
News Times Corporation	6,584,347	(5,516,154)	1,068,193	412,271	536,628	943,836
Bank of Ghana	0	0	0	51,877,900,927	17,435,416,130	34,442,484,797
Precious Minerals Marketing Company	65,549,559	(1)	65,549,558	12,054,476	0	77,604,034
Ghana National Petroleum Authority	0	7,962,843,000	7,962,843,000	22,184,491,000	15,073,667,000	15,073,667,000
Ghana Infrastructure Investment Fund	0	240,244,000	240,244,000	0	0	240,244,000
PSC Tema Shipyard	39,988,546	(19,971,820)	20,016,726	0	0	20,016,726
SIC Life Company	604,308	0	604,308	0	604,308	0
State Housing Company Limited	802,033	(802,033)	0	0	0	0
Tema Oil Refinery	2,127,937,000	(290,102,000)	1,837,835,000	384,722,000	1,291,000	2,221,266,000
Volta River Authority	2,210,363,000	(408,283,000)	1,802,080,000	644,739,000	159,788,000	2,287,031,000
	40,959,164,822	14,397,875,600	55,357,783,513	89,935,484,908	38,729,729,525	106,563,538,896
SUMMARY OF DOMESTIC DEBT						
CENTRAL GOVERNMENT						
SHORT TERM SECURITIES	21,145,185,565	0	21,145,185,565	68,408,123,687	58,952,539,684	30,600,769,568
MEDIUM TERM SECURITIES	132,563,901,504	1,671,698,522	134,235,600,026	24,755,489,224	25,872,254,078	133,118,835,172
LONG TERM SECURITIES	26,223,637,206	0	26,223,637,206	1,087,747,900	672,652,853	26,638,732,253
SUB-TOTAL	179,932,724,275	1,671,698,522	181,604,422,797	94,251,360,811	85,497,446,615	190,358,336,993
SOE's						
DOMESTIC DEBT	40,959,164,822	14,398,618,691	55,357,783,513	89,935,484,908	38,729,729,525	106,563,538,896
SUB - TOTAL	40,959,164,822	14,398,618,691	55,357,783,513	89,935,484,908	38,729,729,525	106,563,538,896
GRAND TOTAL	220,891,889,097	16,070,317,213	236,962,206,310	184,186,845,720	124,227,176,141	296,921,875,889

9. EXTERNAL DEBT

CREDITOR	CRED	L/KEY	BAL AS AT 1/01/22		ADJUSTMENT	RESTATE BAL AS AT 1/01/22		DISBURSEMENT	PAYMENT	EXCHANGE DIFFERENCE		BAL AS AT 31/12/22
			(GHC)	(GHC)		(GHC)	(GHC)			(GHC)	(GHC)	
MULTI-LATERAL CREDITORS												
Arab Bank For Economic Development	ABED	1993007	13,185,055	(701,895)	12,483,160	0	0	1,967,537	4,631,427	15,147,050		
Arab Bank For Economic Development	ABED	1996017	17,092,948	(0)	17,092,948	0	0	2,394,765	6,371,593	21,069,776		
Arab Bank For Economic Development	ABED	1998011	1,021,548	(1,021,548)	0	0	0	0	0	0		
Arab Bank For Economic Development	ABED	1998022	17,269,241	0	17,269,241	0	0	2,419,464	6,437,308	21,287,085		
Arab Bank For Economic Development	ABED	1999013	12,493,687	797,980	13,291,567	0	0	1,646,851	4,739,253	16,383,969		
Arab Bank For Economic Development	ABED	2000007	14,416,534	(0)	14,416,534	0	0	2,342,721	5,006,471	17,080,284		
Arab Bank For Economic Development	ABED	2000008	9,028,646	11,998	9,040,644	0	0	969,389	3,152,908	11,224,163		
Arab Bank For Economic Development	ABED	2003016	4,187,368	95,937	4,283,305	0	0	320,966	1,628,091	5,590,430		
Arab Bank For Economic Development	ABED	2003024	35,406,688	0	35,406,688	0	0	1,494,078	13,448,595	47,361,206		
Arab Bank For Economic Development	ABED	2004011	14,917,597	(89,987)	14,827,611	0	0	1,222,728	5,626,106	19,230,989		
Arab Bank For Economic Development	ABED	2006013	33,213,327	0	33,213,327	0	0	1,372,550	12,620,230	44,461,007		
Arab Bank For Economic Development	ABED	2009003	30,096,237	3,924,431	34,020,668	0	0	972,223	12,998,010	46,046,455		
Arab Bank For Economic Development	ABED	2011001	429,392	(24,659)	404,732	0	0	0	156,527	561,259		
Arab Bank For Economic Development	ABED	2012022	8,337,445	35,610,390	43,947,835	595,034	0	0	16,996,445	60,944,280		
Arab Bank For Economic Development	ABED	2019016	0	(274,638)	(274,638)	0	0	0	12,871	333,267		
African Development Fund	ADF	1985047	1,444,821	(44,993)	1,399,828	0	0	167,765	570,479	1,802,542		
African Development Fund	ADF	1985048	1,440,133	13	1,440,145	0	0	144,329	308,405	1,604,221		
African Development Fund	ADF	1985077	10,109,073	(8)	10,109,065	0	0	1,105,089	3,221,508	12,225,484		
African Development Fund	ADF	1985077	0	0	0	0	0	0	0	0		
African Development Fund	ADF	1995011	0	0	0	0	0	0	0	0		
African Development Fund	ADF	1998015	17,820,931	0	17,820,931	0	0	1,026,351	5,544,081	22,338,660		
African Development Fund	ADF	1998016	19,491,286	0	19,491,286	0	0	1,122,551	6,063,727	24,432,462		
African Development Fund	ADF	1998029	37,738,426	(0)	37,738,426	0	0	2,389,414	15,009,577	50,358,588		
African Development Fund	ADF	1998034	531,206	(0)	531,205	0	0	30,593	165,870	665,870		
African Development Fund	ADF	1998034	0	0	0	0	0	0	0	0		
African Development Fund	ADF	1998037	21,135,639	0	21,135,639	0	0	1,338,206	8,406,207	28,203,640		
African Development Fund	ADF	1998040	7,116,340	(0)	7,116,340	0	0	409,847	2,213,889	8,920,381		
African Development Fund	ADF	1998041	2,618,275	(0)	2,618,275	0	0	165,776	1,041,358	3,493,856		
African Development Fund	ADF	1998042	211,839	0	211,839	0	0	13,164	84,211	282,886		
African Development Fund	ADF	1999019	0	0	0	0	0	0	0	0		
African Development Fund	ADF	1999044	0	0	0	0	0	0	0	0		
African Development Fund	ADF	2001025	6,249,423	0	6,249,423	0	0	223,442	1,838,955	7,864,937		
African Development Fund	ADF	2001027	10,350,827	(0)	10,350,827	0	0	395,683	3,912,202	13,867,346		
African Development Fund	ADF	2001028	54,885,701	0	54,885,701	0	0	2,572,820	21,219,313	73,532,193		
African Development Fund	ADF	2001031	26,234,730	0	26,234,730	0	0	1,079,506	7,870,174	33,025,399		
African Development Fund	ADF	2001032	32,266,425	0	32,266,425	0	0	1,474,607	12,474,601	43,266,419		
African Development Fund	ADF	2001034	69,301,531	1,174,544	70,476,075	0	0	3,943,928	27,942,362	94,474,509		
African Development Fund	ADF	2001035	39,287,826	(0)	39,287,826	0	0	1,629,036	11,785,174	49,443,964		
African Development Fund	ADF	2001087	23,352,828	391,410	23,744,239	0	0	1,154,798	7,321,573	29,911,014		
African Development Fund	ADF	2001088	0	0	0	0	0	0	0	0		
African Development Fund	ADF	2001089	90,472	1,533	92,005	0	0	4,248	22,065	109,822		
African Development Fund	ADF	2002006	83,071,703	1,376,805	84,448,508	0	0	3,537,667	33,645,502	114,556,342		
African Development Fund	ADF	2002006	1,624,572	275,545	1,690,117	0	0	618,507	5,254,974	21,536,585		
African Development Fund	ADF	2002006	2,136,695	35,415	2,172,110	0	0	76,270	527,992	2,623,831		
African Development Fund	ADF	2002042	99,393,167	1,628,585	101,021,751	0	0	4,042,693	40,259,026	137,238,085		
African Development Fund	ADF	2002045	41,595,349	689,426	42,284,775	0	0	1,547,528	13,148,157	53,885,404		
African Development Fund	ADF	2002046	28,044	465	28,509	0	0	1,001	6,930	34,437		
African Development Fund	ADF	2003012	27,268,390	0	27,268,390	0	0	1,097,469	10,542,718	36,713,639		
African Development Fund	ADF	2003012	11,615,451	0	11,615,451	0	0	155,278	3,505,491	14,965,665		
African Development Fund	ADF	2003012	2,512,866	0	2,512,866	0	0	31,557	587,687	3,068,996		

9. EXTERNAL DEBT

CREDITOR	CRED	L'KEY	BAL AS AT 1/01/22		ADJUSTMENT	RESTATED BAL AS		DISBURSEMENT	PAYMENT		EXCHANGE DIFFERENCE	BAL AS AT 31/12/22	
			(GH¢)	(GH¢)		(GH¢)	(GH¢)		(GH¢)	(GH¢)		(GH¢)	(GH¢)
African Development Fund	ADF	2003021	62,868,655	0	0	62,868,655	0	0	0	1,146,568	24,512,840	86,234,926	
African Development Fund	ADF	2003021	68,532,891	0	0	68,532,891	0	0	0	1,136,901	20,908,961	88,304,951	
African Development Fund	ADF	2003021	21,872,669	4	4	21,872,673	0	0	0	333,575	4,414,509	25,953,606	
African Development Fund	ADF	2003021	11,550,029	0	0	11,550,029	0	0	0	177,491	2,734,510	14,107,048	
African Development Fund	ADF	2003028	25,724,850	141,346	141,346	25,866,196	0	0	0	417,018	7,877,536	33,326,713	
African Development Fund	ADF	2003029	28,787,537	157,309	157,309	28,944,845	0	0	0	464,117	8,814,840	37,295,569	
African Development Fund	ADF	2003031	21,508,616	118,179	118,179	21,626,795	0	0	0	348,670	6,586,428	27,864,554	
African Development Fund	ADF	2003032	19,581,196	(0)	(0)	19,581,195	0	0	0	357,112	7,634,818	26,858,901	
African Development Fund	ADF	2003033	37,157,515	204,162	204,162	37,361,678	0	0	0	685,543	14,568,609	51,244,743	
African Development Fund	ADF	2003035	87,747,567	475,453	475,453	88,223,021	0	0	0	1,596,493	34,397,323	121,023,850	
African Development Fund	ADF	2003038	25,706,797	141,246	141,246	25,848,043	0	0	0	474,282	10,079,045	35,452,807	
African Development Fund	ADF	2003039	3,533,565	0	0	3,533,565	0	0	0	58,619	1,078,069	4,553,015	
African Development Fund	ADF	2003040	18,987,165	103,755	103,755	19,090,920	0	0	0	287,491	4,513,959	23,317,389	
African Development Fund	ADF	2003041	37,225	204	204	37,429	0	0	0	567	8,850	45,713	
African Development Fund	ADF	2003043	0	103,960	103,960	103,960	0	0	0	144,029	40,069	0	
African Development Fund	ADF	2004019	9,189,625	0	0	9,189,625	0	0	0	136,643	3,553,622	12,606,604	
African Development Fund	ADF	2004019	1,784,132	0	0	1,784,132	0	0	0	23,466	538,468	2,299,134	
African Development Fund	ADF	2004019	520,259	2	2	520,261	0	0	0	6,249	103,391	617,403	
African Development Fund	ADF	2004019	27,669	0	0	27,669	0	0	0	342	6,471	33,799	
African Development Fund	ADF	2004033	17,349,325	94,290	94,290	17,443,614	0	0	0	278,188	5,312,088	22,477,514	
African Development Fund	ADF	2004035	55,894,575	292,436	292,436	56,187,011	0	0	0	862,787	17,106,687	72,430,911	
African Development Fund	ADF	2004036	82,797,741	449,987	449,987	83,247,728	0	0	0	1,510,986	32,458,291	114,195,033	
African Development Fund	ADF	2004037	86,152,883	468,223	468,223	86,621,106	0	0	0	1,572,214	33,773,571	118,822,462	
African Development Fund	ADF	2004041	0	401,828	401,828	401,828	0	0	0	871,769	469,941	0	
African Development Fund	ADF	2004042	16,918,930	91,951	91,951	17,010,881	0	0	0	254,783	4,021,993	20,778,091	
African Development Fund	ADF	2004043	9,564,297	(51,980)	(51,980)	9,512,317	0	0	0	0	2,233,569	11,745,887	
African Development Fund	ADF	2005004	47,002,342	252,701	252,701	47,255,043	0	0	0	848,528	18,423,146	64,829,661	
African Development Fund	ADF	2005004	9,067,627	48,751	48,751	9,116,378	0	0	0	143,832	2,776,020	11,748,567	
African Development Fund	ADF	2005007	36,626,841	6,624,059	6,624,059	43,250,900	0	0	0	770,708	16,861,035	59,341,227	
African Development Fund	ADF	2005007	26,990,143	144,332	144,332	27,134,475	0	0	0	425,831	8,262,429	34,971,073	
African Development Fund	ADF	2005007	18,823,284	100,659	100,659	18,923,943	0	0	0	273,276	3,809,295	22,459,962	
African Development Fund	ADF	2005007	25,661,685	137,230	137,230	25,798,915	0	0	0	380,241	6,099,135	31,517,809	
African Development Fund	ADF	2005017	357,840,866	1,913,588	1,913,588	359,754,454	0	0	0	6,425,515	140,250,134	493,579,073	
African Development Fund	ADF	2005018	158,713,349	831,338	831,338	159,544,687	0	0	0	2,791,498	62,188,323	218,941,512	
African Development Fund	ADF	2005018	2,030,817	10,802	10,802	2,041,619	0	0	0	31,870	621,652	2,631,401	
African Development Fund	ADF	2005018	5,183,501	27,572	27,572	5,211,073	0	0	0	74,854	1,048,917	6,185,136	
African Development Fund	ADF	2006016	362,136,535	12	12	362,136,547	0	0	0	5,319,098	140,038,174	496,855,623	
African Development Fund	ADF	2006016	5,102,623	0	0	5,102,623	0	0	0	66,399	1,540,067	6,576,291	
African Development Fund	ADF	2006016	3,414,877	2	2	3,414,879	0	0	0	40,367	678,682	4,053,195	
African Development Fund	ADF	2006021	129,841,185	686,990	686,990	130,528,175	0	0	0	2,306,802	50,882,088	179,103,461	
African Development Fund	ADF	2006021	19,108,022	101,101	101,101	19,209,123	0	0	0	298,282	5,848,793	24,759,634	
African Development Fund	ADF	2006021	10,494,935	55,529	55,529	10,550,464	0	0	0	150,753	2,123,569	12,523,280	
African Development Fund	ADF	2007001	19,652,330	0	0	19,652,330	0	0	0	232,063	7,547,063	26,967,331	
African Development Fund	ADF	2007001	40,374,690	0	0	40,374,690	0	0	0	445,916	12,115,155	52,043,929	
African Development Fund	ADF	2007001	8,876,456	1	1	8,876,457	0	0	0	95,623	1,756,006	10,536,840	
African Development Fund	ADF	2007001	39,107,886	0	0	39,107,886	0	0	0	432,258	9,109,445	47,785,073	
African Development Fund	ADF	2008005	46,338,242	0	0	46,338,242	0	0	0	541,510	17,796,526	63,593,257	
African Development Fund	ADF	2008005	49,414,861	0	0	49,414,861	0	0	0	540,104	14,829,151	63,703,908	
African Development Fund	ADF	2008005	13,800,453	1	1	13,800,454	0	0	0	147,127	2,730,363	16,383,690	
African Development Fund	ADF	2008005	60,821,443	0	0	60,821,443	0	0	0	665,291	14,168,392	74,324,544	
African Development Fund	ADF	2008006	30,447,456	0	0	30,447,456	0	0	0	357,440	11,695,189	41,785,204	

9. EXTERNAL DEBT

CREDITOR	CRED	L'KEY	BAL AS AT 1/01/22		ADJUSTMENT	RESTATED BAL AS AT 1/01/22		DISBURSEMENT	PAYMENT		EXCHANGE DIFFERENCE	BAL AS AT 31/12/22	
			(GH¢)	(GH¢)		(GH¢)	(GH¢)		(GH¢)	(GH¢)		(GH¢)	(GH¢)
African Development Fund	ADF	2008006	135,789,796	0	135,789,796	0	1,494,159	0	40,757,975	175,053,612			
African Development Fund	ADF	2008006	19,293,113	(1)	19,293,113	0	205,109	0	3,816,488	22,904,492			
African Development Fund	ADF	2008006	115,713,303	0	115,713,303	0	1,284,873	0	26,964,260	141,392,690			
African Development Fund	ADF	2008015	1,797,862	0	1,797,862	0	21,106	0	690,578	2,467,334			
African Development Fund	ADF	2008015	4,712,132	0	4,712,132	0	51,798	0	1,414,381	6,074,715			
African Development Fund	ADF	2008015	3,075,570	1	3,075,571	0	32,697	0	608,397	3,651,271			
African Development Fund	ADF	2008015	6,130,560	0	6,130,560	0	63,405	0	1,429,332	7,496,487			
African Development Fund	ADF	2008028	794,032,357	0	794,032,357	0	19,051,750	0	302,708,860	1,077,689,467			
African Development Fund	ADF	2009010	9,697,859	0	9,697,859	0	260,388	0	3,690,751	13,128,222			
African Development Fund	ADF	2009010	5,796,336	0	5,796,336	0	145,563	0	1,720,128	7,370,901			
African Development Fund	ADF	2009010	8,312,292	(3)	8,312,289	0	203,610	0	1,625,458	9,734,137			
African Development Fund	ADF	2009010	5,897,241	0	5,897,241	0	148,211	0	1,359,552	7,108,582			
African Development Fund	ADF	2009011	42,110,441	0	42,110,441	0	1,158,797	0	16,019,667	56,971,312			
African Development Fund	ADF	2009011	45,874,379	0	45,874,379	0	1,344,645	0	13,568,465	58,098,199			
African Development Fund	ADF	2009011	6,303,520	(3)	6,303,517	0	175,270	0	1,229,181	7,357,427			
African Development Fund	ADF	2009012	66,333,151	0	66,333,151	0	2,031,310	0	15,230,614	79,532,456			
African Development Fund	ADF	2009012	70,833,061	0	70,833,061	0	1,901,872	0	26,957,204	95,888,393			
African Development Fund	ADF	2009012	5,766,173	0	5,766,173	0	144,806	0	1,711,177	7,332,544			
African Development Fund	ADF	2009012	1,759,974	(1)	1,759,974	0	43,111	0	344,161	2,061,024			
African Development Fund	ADF	2010005	1,846,621	0	1,846,621	0	46,410	0	425,720	2,225,931			
African Development Fund	ADF	2010005	59,248,343	0	59,248,343	0	1,377,619	0	22,597,338	80,468,063			
African Development Fund	ADF	2010005	142,652,016	0	142,652,016	0	3,102,297	0	42,446,440	181,996,158			
African Development Fund	ADF	2010005	29,046,595	1	29,046,595	0	616,142	0	5,695,862	34,126,315			
African Development Fund	ADF	2010005	184,247,009	0	184,247,009	0	4,063,690	0	42,572,616	222,755,935			
African Development Fund	ADF	2011024	404,042,864	0	404,042,864	0	4,577,280	0	155,234,331	554,699,916			
African Development Fund	ADF	2012041	355,441,381	0	355,441,381	0	0	0	137,463,877	492,905,258			
African Development Fund	ADF	2013013	217,622,452	99,102	217,721,554	4,959,997	0	0	85,186,589	307,868,140			
African Development Fund	ADF	2013013	0	0	0	0	0	0	0	0			
African Development Fund	ADF	2013013	0	0	0	0	0	0	0	0			
African Development Fund	ADF	2015017	318,583,885	0	318,583,885	0	7,787,115	0	121,792,645	432,589,415			
African Development Fund	ADF	2015018	107,639,183	720,548	108,359,731	19,027,730	0	0	44,095,422	171,482,883			
African Development Fund	ADF	2015019	0	6,637,164	6,637,164	0	10,569,168	0	3,932,003	0			
African Development Fund	ADF	2016020	485,398,793	(359,706)	485,039,087	8,367,221	0	0	191,472,600	652,238,367			
African Development Fund	ADF	2017002	287,465,774	0	287,465,774	0	15,900,776	0	111,130,048	382,695,047			
African Development Fund	ADF	2017010	40,717,332	(1,143,315)	39,574,017	12,998,409	0	0	15,122,259	65,618,097			
African Development Fund	ADF	2018010	197,810,200	60,134	197,870,334	20,292,394	0	0	79,883,386	298,046,115			
African Development Fund	ADF	2019018	81,745,447	0	81,745,447	0	0	0	31,614,344	113,359,791			
African Development Fund	ADF	2019021	2,005,379	(249,863)	1,755,517	1,437,989	0	0	568,557	3,762,062			
African Development Fund	ADF	2020022	6,426,796	(284,915)	6,141,881	534,717	0	0	2,235,706	8,912,304			
African Development Fund	ADF	2020028	77,327,044	(2,187,834)	75,139,210	65,143,796	0	0	35,148,216	175,431,222			
African Development Fund	ADF	2020030	0	0	0	2,739,648	0	0	421,648	3,161,296			
Ecovas Bank for International Development	EBID	2002007	8,673,175	0	8,673,175	0	4,062,097	0	1,032,747	5,643,825			
Ecovas Bank for International Development	EBID	2008018	16,428,339	7,176,747	23,605,086	0	4,263,008	0	8,430,361	27,772,439			
Ecovas Bank for International Development	EBID	2009022	151,043,630	0	151,043,630	0	2,705,533	0	57,385,595	205,723,692			
Ecovas Bank for International Development	EBID	2010006	17,893,126	3,381,383	21,274,510	0	558,269	0	7,111,824	27,828,065			
Ecovas Bank for International Development	EBID	2021012	299,955,000	0	299,955,000	0	0	0	116,005,000	415,960,000			
KFW IPEX BANK	KFWB	2018012	339,802,522	0	339,802,522	96,976,998	79,947,880	0	123,217,397	480,049,037			
KFW IPEX BANK	KFWB	2003026	0	2,598,211	2,598,211	0	2,764,381	0	166,170	0			
KFW IPEX BANK	KFWB	2002041	0	1,441,939	1,441,939	0	1,534,159	0	92,220	0			
KFW IPEX BANK	KFWB	2008044	0	1,564,368	1,564,368	0	1,664,418	0	100,050	0			
KFW IPEX BANK	KFWB	2006029	0	897,811	897,811	0	955,231	0	57,420	0			

9. EXTERNAL DEBT

CREDITOR	CRED	L/KEY	BAL AS AT 1/01/22		ADJUSTMENT	RESTATED BAL AS AT 1/01/22		DISBURSEMENT	PAYMENT	EXCHANGE DIFFERENCE	BAL AS AT 31/12/22	
			(GHC)	(GHC)		(GHC)	(GHC)				(GHC)	(GHC)
KFW IPEX BANK	KFWB	2004018	0	1,360,320	0	1,360,320	0	0	1,447,320	87,000	0	
KFW IPEX BANK	KFWB	2004017	0	2,829,466	0	2,829,466	0	0	3,010,426	180,960	0	
KFW IPEX BANK	KFWB	2006015	0	2,258,131	0	2,258,131	0	0	2,402,551	144,420	0	
KFW IPEX BANK	KFWB	2006012	0	1,280,129	0	1,280,129	0	0	1,362,001	81,871	0	
KFW IPEX BANK	KFWB	2007029	0	2,230,925	0	2,230,925	0	0	2,373,605	142,680	0	
KFW IPEX BANK	KFWB	2009024	0	2,938,291	0	2,938,291	0	0	3,126,211	187,920	0	
KFW IPEX BANK	KFWB	2010004	0	2,271,734	0	2,271,734	0	0	2,417,024	145,290	0	
KFW IPEX BANK	KFWB	2008045	0	4,298,611	0	4,298,611	0	0	4,573,531	274,920	0	
KFW IPEX BANK	KFWB	2010028	0	11,821,181	0	11,821,181	0	0	12,577,211	756,030	0	
KFW IPEX BANK	KFWB	2012043	0	788,986	0	788,986	0	0	890,416	101,430	0	
European Investment Bank	EIB	2006014	166,477,178	0	0	166,477,178	0	0	39,393,242	47,947,480	175,031,416	
European Investment Bank	EIB	2019022	30,836,918	(0)	(0)	30,836,918	24,710,666	0	12,917,246	68,464,830	83,905,558	
International Development Agency	IDA	1995033	66,178,928	(0)	(0)	66,178,928	0	0	2,993,379	20,720,008	5,363,460	
International Development Agency	IDA	1996018	4,368,907	(0)	(0)	4,368,907	0	0	333,255	1,327,807	18,035,955	
International Development Agency	IDA	1996021	14,691,581	0	0	14,691,581	0	0	1,182,416	4,526,789	22,183,030	
International Development Agency	IDA	1997023	17,983,750	(580,121)	(580,121)	17,403,629	0	0	1,289,070	6,068,471	110,670,476	
International Development Agency	IDA	1998025	89,346,944	0	0	89,346,944	0	0	8,693,789	30,017,320	27,676,262	
International Development Agency	IDA	1999009	222,586	(0)	(0)	222,586	0	0	15,766	69,943	67,741,629	
International Development Agency	IDA	1999016	54,488,572	0	0	54,488,572	0	0	4,998,972	18,252,029	120,266,058	
International Development Agency	IDA	2000006	96,737,045	(0)	(0)	96,737,045	0	0	8,874,979	32,403,992	15,662,538	
International Development Agency	IDA	2000013	12,217,774	0	0	12,217,774	0	0	399,116	3,843,880	303,860,444	
International Development Agency	IDA	2001014	965,654,656	(0)	(0)	965,654,656	0	0	61,525,284	6,741,603	25,169,737	
International Development Agency	IDA	2001015	20,179,390	(0)	(0)	20,179,390	0	0	1,751,256	19,382,788	16,140,995	
International Development Agency	IDA	2001018	61,557,902	(0)	(0)	61,557,902	0	0	1,880,343	4,084,042	293,037,127	
International Development Agency	IDA	2001019	12,983,133	0	0	12,983,133	0	0	92,618	73,953,981	383,663,320	
International Development Agency	IDA	2001020	234,937,320	(0)	(0)	234,937,320	0	0	15,854,174	32,197,500	130,747,754	
International Development Agency	IDA	2003005	299,346,207	(0)	(0)	299,346,207	0	0	10,149,783	94,466,896	442,903,300	
International Development Agency	IDA	2003013	101,606,851	(0)	(0)	101,606,851	0	0	3,056,597	108,969,550	538,208,653	
International Development Agency	IDA	2004005	343,989,695	(0)	(0)	343,989,695	0	0	10,055,945	92,421,414	375,643,923	
International Development Agency	IDA	2004006	418,010,501	0	0	418,010,501	0	0	12,219,112	132,417,263	360,193,399	
International Development Agency	IDA	2004007	291,751,357	0	0	291,751,357	0	0	8,528,848	37,424,715	152,112,381	
International Development Agency	IDA	2004008	279,751,398	0	0	279,751,398	0	0	8,178,050	88,620,050	247,403,112	
International Development Agency	IDA	2004009	118,141,120	(0)	(0)	118,141,119	0	0	3,453,453	60,843,629	801,282,227	
International Development Agency	IDA	2005008	192,044,188	0	0	192,044,188	0	0	5,484,705	194,837,287	164,362,899	
International Development Agency	IDA	2005011	614,754,893	0	0	614,754,893	0	0	8,309,953	24,222,066	220,060,610	
International Development Agency	IDA	2005015	126,101,507	(0)	(0)	126,101,507	0	0	1,704,578	39,965,970	98,511,697	
International Development Agency	IDA	2005016	76,448,277	0	0	76,448,277	0	0	2,158,646	54,108,246	937,676,813	
International Development Agency	IDA	2006003	170,774,183	0	0	170,774,183	0	0	4,821,819	236,445,824	257,634,097	
International Development Agency	IDA	2006011	727,477,581	0	0	727,477,581	0	0	6,265,436	63,339,480	713,605,057	
International Development Agency	IDA	2006023	200,560,054	(0)	(0)	200,560,054	0	0	16,962,971	175,371,868	585,919,913	
International Development Agency	IDA	2007007	555,196,160	(0)	(0)	555,196,160	0	0	11,523,859	143,210,169	98,211,994	
International Development Agency	IDA	2007015	454,233,603	(0)	(0)	454,233,603	0	0	1,953,335	24,008,019	158,368,539	
International Development Agency	IDA	2007016	76,157,311	(0)	(0)	76,157,310	0	0	3,149,786	38,713,345	295,625,527	
International Development Agency	IDA	2007017	122,804,980	(0)	(0)	122,804,980	0	0	5,535,447	74,468,815	281,823,451	
International Development Agency	IDA	2007027	229,183,281	(2,491,123)	(2,491,123)	226,692,158	0	0	6,104,146	69,280,576	98,142,039	
International Development Agency	IDA	2007030	218,647,021	0	0	218,647,022	0	0	2,745,634	24,765,601	65,729,664	
International Development Agency	IDA	2007031	76,122,071	(0)	(0)	76,122,071	0	0	606,718	15,047,042	61,903,747	
International Development Agency	IDA	2007035	50,956,831	(553,879)	(553,879)	50,402,953	0	0	6,000,536	150,443,035	618,965,402	
International Development Agency	IDA	2008011	47,463,423	(0)	(0)	47,463,423	0	0	1,230,757	15,047,042	160,849,562	
International Development Agency	IDA	2008014	474,522,902	0	0	474,522,902	0	0	6,000,536	150,443,035	160,849,562	
International Development Agency	IDA	2008026	123,313,517	0	0	123,313,517	0	0	1,559,350	39,095,394	160,849,562	

9. EXTERNAL DEBT

CREDITOR	CRED	L/KEY	BAL AS AT 1/01/22		ADJUSTMENT	RESTATED BAL AS AT 1/01/22		DISBURSEMENT	PAYMENT	EXCHANGE DIFFERENCE	BAL AS AT 31/12/22	
			(GHC)	(GHC)		(GHC)	(GHC)				(GHC)	(GHC)
International Development Agency	IDA	2008027	97,558,163	0	0	97,558,163	0	1,233,663	30,929,900	127,254,400		
International Development Agency	IDA	2008036	378,787,455	0	0	378,787,455	0	10,117,995	120,048,555	488,718,014		
International Development Agency	IDA	2008051	105,362,816	0	0	105,362,816	0	2,815,145	33,393,226	135,940,896		
International Development Agency	IDA	2009017	1,524,739,669	0	0	1,524,739,669	0	47,450,514	479,579,214	1,956,868,368		
International Development Agency	IDA	2009018	1,184,044,805	0	0	1,184,044,805	0	34,925,064	370,496,934	1,519,616,674		
International Development Agency	IDA	2009021	53,499,638	0	0	53,499,638	0	1,664,930	16,827,341	68,662,048		
International Development Agency	IDA	2009025	51,940,510	(692,540)	0	51,247,970	0	1,538,872	16,951,948	66,661,046		
International Development Agency	IDA	2010014	238,872,850	0	0	238,872,850	0	8,625,274	75,336,400	305,583,976		
International Development Agency	IDA	2010015	133,277,038	0	0	133,277,038	0	4,812,397	42,033,292	170,497,933		
International Development Agency	IDA	2010016	372,223,172	0	0	372,223,173	0	11,282,859	117,115,123	478,055,437		
International Development Agency	IDA	2010017	53,310,815	0	0	53,310,815	0	1,719,913	16,877,498	68,468,400		
International Development Agency	IDA	2010018	401,428,783	(0)	0	401,428,783	0	12,950,890	127,087,032	515,564,925		
International Development Agency	IDA	2010019	465,557,261	(6,125,754)	0	459,431,507	0	0	146,362,667	605,794,174		
International Development Agency	IDA	2010029	594,743,595	(0)	0	594,743,595	0	24,515,998	193,348,313	763,575,909		
International Development Agency	IDA	2011005	1,168,495,024	0	0	1,168,495,024	0	34,522,820	367,768,036	1,501,740,240		
International Development Agency	IDA	2011014	197,992,778	0	0	197,992,778	0	5,924,630	62,305,815	254,373,962		
International Development Agency	IDA	2011015	298,339,155	0	0	298,339,155	0	8,814,337	93,898,222	383,423,040		
International Development Agency	IDA	2011021	928,737,053	(0)	0	928,737,053	0	29,353,440	294,221,646	1,193,605,258		
International Development Agency	IDA	2011022	363,274,862	0	0	363,274,862	0	11,481,578	115,084,595	466,877,880		
International Development Agency	IDA	2011026	266,019,080	0	0	266,019,080	0	7,859,450	83,725,915	341,885,544		
International Development Agency	IDA	2012008	132,095,729	0	0	132,095,729	0	4,153,780	41,826,401	169,768,350		
International Development Agency	IDA	2012009	0	0	0	0	0	0	0	0		
International Development Agency	IDA	2012010	271,064,830	0	0	271,064,830	0	3,558,775	86,338,637	353,844,691		
International Development Agency	IDA	2012033	182,755,145	0	0	182,755,145	0	5,746,777	57,867,048	234,875,417		
International Development Agency	IDA	2012037	541,290,450	0	0	541,290,450	0	7,100,930	172,404,368	706,593,888		
International Development Agency	IDA	2012018	323,689,042	0	0	323,689,042	0	4,249,672	103,100,320	422,539,690		
International Development Agency	IDA	2012024	114,204,090	0	0	114,204,090	0	1,499,371	36,375,894	149,080,613		
International Development Agency	IDA	2014006	157,771,480	0	0	157,771,480	0	3,682,434	49,783,569	203,872,614		
International Development Agency	IDA	2014009	777,674,927	0	0	777,674,927	0	45,399,439	256,264,356	988,539,843		
International Development Agency	IDA	2014010	417,362,679	(8,889,751)	0	408,472,927	0	19,753,642	138,160,469	526,879,755		
International Development Agency	IDA	2015001	338,255,773	0	0	338,255,773	0	19,746,840	111,464,180	429,973,113		
International Development Agency	IDA	2015003	111,235,402	0	0	111,235,402	0	6,486,188	36,647,432	141,396,647		
International Development Agency	IDA	2015004	99,060,600	0	0	99,060,600	0	5,776,269	32,636,342	125,920,673		
International Development Agency	IDA	2015005	245,720,947	0	0	245,720,947	0	14,344,802	80,971,519	312,347,664		
International Development Agency	IDA	2015014	260,837,797	0	0	260,837,797	0	10,568,390	81,723,490	331,992,898		
International Development Agency	IDA	2015015	85,112,935	0	0	85,112,935	0	47,905,747	280,084,622	1,083,291,810		
International Development Agency	IDA	2015022	126,979,144	0	0	126,979,144	0	7,281,888	41,818,400	161,515,656		
International Development Agency	IDA	2016004	90,626,048	0	0	90,626,048	0	3,715,012	28,642,282	115,553,318		
International Development Agency	IDA	2016021	240,476,780	(36,820,052)	0	203,656,728	79,597,241	12,753,504	134,685,892	405,186,358		
International Development Agency	IDA	2017008	1,195,035,040	0	0	1,195,035,040	0	0	380,706,400	1,575,741,440		
International Development Agency	IDA	2017011	276,903,494	0	0	276,903,494	0	9,398,677	91,588,330	359,093,148		
International Development Agency	IDA	2018001	227,301,350	(5,440,296)	0	221,861,054	17,246,425	8,225,808	83,208,463	314,090,134		
International Development Agency	IDA	2018016	35,701,538	(4,143,401)	0	31,558,137	14,456,200	0	0	63,742,921		
International Development Agency	IDA	2018017	187,795,592	(39,669,292)	0	148,126,299	130,485,172	0	17,728,584	376,958,544		
International Development Agency	IDA	2018018	288,006,107	(24,376,763)	0	263,629,344	73,531,455	0	118,224,630	455,385,430		
International Development Agency	IDA	2018019	40,615,398	(14,407,408)	0	26,207,990	49,796,811	0	26,133,484	102,138,285		
International Development Agency	IDA	2018020	436,556,816	0	0	436,556,816	90,058,073	0	173,507,845	700,122,734		
International Development Agency	IDA	2018021	71,156,982	(10,859,066)	0	60,297,916	35,707,000	0	38,830,313	134,835,229		
International Development Agency	IDA	2018022	79,914,739	(68,434,240)	0	11,480,499	133,291,063	0	15,881,561	160,653,123		
International Development Agency	IDA	2018023	291,923,811	(44,078)	0	291,879,733	140,201	0	93,062,947	385,082,880		
International Development Agency	IDA	2019017	149,246,092	(22,839,448)	0	126,406,644	66,456,747	0	85,236,966	278,100,357		

9. EXTERNAL DEBT

CREDITOR	L/KEY	CRED	BAL AS AT 1/01/22		ADJUSTMENT	RESTATE BAL AS AT 1/01/22		DISBURSEMENT	PAYMENT	EXCHANGE DIFFERENCE	BAL AS AT 31/12/22	
			(GHC)	(GHC)		(GHC)	(GHC)				(GHC)	(GHC)
International Development Agency	2020001	IDA	104,400,134	(117,968,032)	(13,567,898)	316,948,908	0	126,030,654	429,411,664			
International Development Agency	2020002	IDA	477,553,478	(42,759,575)	434,793,902	133,840,705	0	212,793,660	781,428,267			
International Development Agency	2020003	IDA	231,049,284	(40,233,481)	190,815,803	85,190,591	0	68,485,211	344,491,605			
International Development Agency	2020012	IDA	202,747,603	(3,705,462)	199,042,141	12,465,564	0	70,202,784	281,710,490			
International Development Agency	2020016	IDA	94,786,080	0	94,786,080	0	0	36,657,696	131,443,776			
International Development Agency	2020017	IDA	0	0	0	215,453,334	0	33,793,248	249,246,582			
International Development Agency	2020027	IDA	471,884,977	(24,400,084)	447,484,893	79,114,236	0	185,914,159	712,513,287			
International Development Agency	2020029	IDA	466,255,993	(18,723,912)	447,532,081	259,788,520	0	192,459,888	899,780,489			
International Development Agency	2020037	IDA	0	0	0	149,734,337	0	22,829,581	172,563,918			
International Development Agency	2020038	IDA	148,177,770	0	148,177,770	205,288,181	0	64,326,459	417,792,411			
International Development Agency	2021015	IDA	244,204,301	0	244,204,301	589,163,012	0	214,707,996	1,048,075,309			
International Development Agency	2021016	IDA	0	(17,886,545)	(17,886,545)	176,097,054	0	(443,989)	157,766,520			
International Development Agency	2022005	IDA	0	0	0	109,350,850	0	17,131,660	126,482,509			
International Development Agency	2022010	IDA	0	0	0	103,552,200	0	(28,679,400)	74,872,800			
International Fund for Agric. Development	1980011	IFAD	17,029,634	331,870	17,361,504	0	0	2,171,006	19,813,131			
International Fund for Agric. Development	1987004	IFAD	13,459,171	1,849,458	15,308,629	0	0	4,010,927	5,304,897			
International Fund for Agric. Development	1987005	IFAD	18,344,922	1,930,183	20,275,106	0	0	4,509,835	16,602,599			
International Fund for Agric. Development	1990031	IFAD	35,991,013	(1,627,603)	34,363,410	0	0	1,092,687	22,628,546			
International Fund for Agric. Development	1990032	IFAD	15,203,061	(411,045)	14,792,017	0	0	470,504	44,051,967			
International Fund for Agric. Development	1991001	IFAD	36,673,477	(965,092)	35,708,385	0	0	4,640,854	18,962,367			
International Fund for Agric. Development	1994005	IFAD	23,347,365	530,632	23,877,997	0	0	1,699,154	47,084,128			
International Fund for Agric. Development	1995022	IFAD	25,884,785	(924,457)	24,960,328	0	0	7,951,697	30,085,537			
International Fund for Agric. Development	1997024	IFAD	24,251,558	0	24,251,558	0	0	1,751,992	32,912,025			
International Fund for Agric. Development	1998018	IFAD	29,280,337	894,553	30,174,890	0	0	2,930,644	29,845,627			
International Fund for Agric. Development	1999006	IFAD	37,224,934	1,512,919	38,737,852	0	0	2,340,644	37,374,246			
International Fund for Agric. Development	2001017	IFAD	42,421,639	14,542	42,436,181	0	0	1,308,917	47,681,431			
International Fund for Agric. Development	2003001	IFAD	47,588,426	15,089	47,603,515	0	0	1,358,184	54,442,929			
International Fund for Agric. Development	2003002	IFAD	51,123,030	(3,570,858)	47,552,172	0	0	1,992,539	61,199,517			
International Fund for Agric. Development	2006008	IFAD	82,036,224	22,136	82,058,360	0	0	25,832,020	105,897,841			
International Fund for Agric. Development	2008029	IFAD	102,380,340	1,968,854	104,349,193	0	0	6,304,524	132,399,916			
International Fund for Agric. Development	2009020	IFAD	28,587,155	(9,489)	28,577,666	0	0	1,289,826	36,285,649			
International Fund for Agric. Development	2010007	IFAD	31,302,238	0	31,302,238	0	0	1,337,978	39,826,077			
International Fund for Agric. Development	2011023	IFAD	164,108,001	2,796,857	166,904,857	0	0	8,070,028	210,709,453			
International Fund for Agric. Development	2015019	IFAD	165,197,001	424,156	165,621,157	0	0	52,762,498	218,383,655			
International Fund for Agric. Development	2018026	IFAD	75,962,036	25,206,034	101,168,070	0	0	32,229,458	133,397,529			
International Fund for Agric. Development	2020054	IFAD	0	70,210,479	70,210,479	771,417	0	27,250,503	98,232,398			
International Fund for Agric. Development	2021013	IFAD	0	1,199,820	1,199,820	0	0	464,020	1,663,840			
Nordic Development Fund	1993034	NDF	52,561,598	(27,816,467)	24,745,131	0	0	785,118	18,338,302			
Nordic Development Fund	1994030	NDF	19,871,751	3,766,164	23,637,915	0	0	918,422	24,810,481			
Nordic Development Fund	1994031	NDF	17,521,856	3,320,803	20,842,658	0	0	779,488	21,912,088			
Nordic Development Fund	1996023	NDF	10,813,071	(215,025)	10,598,047	0	0	392,475	10,676,405			
Nordic Development Fund	1996024	NDF	18,757,344	3,554,957	22,312,301	0	0	719,354	23,591,948			
Nordic Development Fund	1998021	NDF	26,249,326	0	26,249,326	0	0	884,654	33,157,871			
Nordic Development Fund	2000021	NDF	13,549,356	397,574	13,946,930	0	0	385,040	14,372,033			
Nordic Development Fund	2003010	NDF	47,717,840	13	47,717,853	0	0	647,197	61,402,280			
Nordic Development Fund	2004030	NDF	23,397,504	0	23,397,504	0	0	302,580	30,124,680			
Nordic Development Fund	2004031	NDF	39,736,112	0	39,736,112	0	0	526,108	51,146,583			
Nordic Development Fund	2004032	NDF	39,189,902	0	39,189,902	0	0	506,810	50,457,659			
Nigeria Trust Fund	2004041	NDF	5,625,590	0	5,625,590	0	0	476,700	7,244,007			
Opex Fund for International Development	1995011	OFID	9,498,865	0	9,498,865	0	0	1,324,025	11,525,933			
Opex Fund for International Development	1997005	OFID	9,089,066	567,995	9,657,061	0	0	1,521,337	11,816,522			

9. EXTERNAL DEBT

CREDITOR	L/KEY	CRED	BAL AS AT 1/01/22		ADJUSTMENT	RESTATED BAL AS AT 1/01/22		DISBURSEMENT	PAYMENT	EXCHANGE DIFFERENCE	BAL AS AT 31/12/22
			(GHC)	(GHC)		(GHC)	(GHC)				
Opoc Fund for International Development	2000002	OFID	7,661,226	3,542,102		11,203,328	0	0	4,332,790	0	15,536,118
Opoc Fund for International Development	2000004	OFID	4,415,338	0		4,415,338	0	0	713,543	1,655,770	5,357,565
Opoc Fund for International Development	2001007	OFID	8,098,059	0		8,098,059	0	0	632,946	3,063,075	10,528,189
Opoc Fund for International Development	2002002	OFID	0	1,493,656		1,493,656	0	0	2,498,502	1,004,846	0
Opoc Fund for International Development	2002003	OFID	12,271,519	0		12,271,519	0	0	876,236	4,487,733	15,883,017
Opoc Fund for International Development	2002004	OFID	13,641,293	0		13,641,293	0	0	974,102	4,988,647	17,655,838
Opoc Fund for International Development	2004025	OFID	14,998,830	999,810		15,998,640	0	0	1,186,603	5,987,460	20,799,497
Opoc Fund for International Development	2004026	OFID	11,428,046	0		11,428,046	0	0	764,939	4,194,319	14,857,426
Opoc Fund for International Development	2005021	OFID	13,487,865	66,590		13,554,456	0	0	3,778,343	4,321,727	14,097,840
Opoc Fund for International Development	2007028	OFID	11,399,131	11,193,533		22,592,664	0	0	6,298,537	9,814,425	26,108,552
Opoc Fund for International Development	2009004	OFID	3,777,674	1,668,352		20,461,026	0	0	3,174,645	9,061,087	26,347,469
Opoc Fund for International Development	2009024	OFID	0	1,461,471		1,461,471	0	0	1,714,684	253,213	0
Opoc Fund for International Development	2013014	OFID	15,801,987	28,971,103		44,773,090	0	0	2,179,858	16,673,341	59,266,573
TOTAL MULTILATERAL CREDITORS			37,937,792,766	(252,244,421)		37,685,548,345	3,385,309,895	1,261,993,573	13,217,337,760	53,026,202,428	
BILATERAL CREDITORS											
International Monetary Fund	1000000	IMF	11,549,317,117	(757,370,241)		10,791,946,877	0	0	0	3,438,027,428	14,229,974,304
ABN Amro Bank N.V.	2011008	ABN	0	0		0	0	0	0	0	0
ABN Amro Bank N.V.	2014001	ABN	0	0		0	0	0	0	0	0
ABN Amro Bank N.V.	2014003	ABN	132,179,999	(9,148,152)		123,031,847	0	0	37,632,739	42,816,226	128,215,334
ABN Amro Bank N.V.	2016001	ABN	48,990,048	0		48,990,048	0	0	11,326,731	14,536,231	52,199,548
ABN Amro Bank N.V.	2009001	ABN	0	36,951,760		36,951,760	0	0	44,350,153	7,398,393	0
ABSA Bank Limited	2019020	ABSA	186,589,038	0		186,589,038	0	0	63,375,144	61,608,058	184,821,952
ABSA Bank Limited	2020007	ABSA	170,768,904	(21,346,113)		149,422,791	0	0	53,928,624	71,346,721	166,840,887
Bank Austria A.G	2000003	BAAG	4,485,787	(4,171,361)		314,425	0	0	5,403,323	5,088,897	0
Bank Austria A.G	2001008	BAAG	19,104,650	4,776,163		23,880,814	0	0	13,783,361	8,567,755	18,665,207
Bank Austria A.G	2008042	BAAG	5,781,360	0		5,781,360	0	0	6,177,205	395,845	0
Bank Austria A.G	2009016	BAAG	10,580,267	0		10,580,267	0	0	5,831,233	2,142,233	6,891,267
Bank Austria A.G	2010022	BAAG	32,566,061	(2,171,071)		30,394,990	0	0	4,518,787	8,061,907	33,938,110
Bank Austria A.G	2010025	BAAG	27,804,941	(1,986,067)		25,818,874	0	0	7,426,436	31,046,141	31,046,141
Bank Austria A.G	2012002	BAAG	63,170,624	3,509,479		66,680,103	0	0	10,353,624	21,391,951	77,718,430
Bank Austria A.G	2012005	BAAG	34,388,890	2,149,306		36,538,195	0	0	5,420,253	10,879,406	41,997,348
Bank Austria A.G	2012011	BAAG	44,125,380	0		44,125,380	0	0	6,960,655	12,651,750	49,816,475
Bank Austria A.G	2012015	BAAG	43,846,201	2,740,387		46,586,588	0	0	7,991,427	14,951,905	53,547,066
Bank Austria A.G	2012016	BAAG	51,692,160	0		51,692,160	0	0	6,774,960	15,332,160	60,249,360
Government of Belgium	2004021	BELG	6,308,484	343,705		6,652,189	0	0	450,315	1,876,705	8,078,580
Government of Belgium	2006009	BELG	21,698,470	2,052,407		23,750,877	0	0	2,145,196	6,537,454	28,143,135
Government of Belgium	2006019	BELG	12,171,732	3,308,181		15,479,913	0	0	2,181,528	4,023,104	17,321,489
Government of Belgium	2007008	BELG	0	47,829,194		47,829,194	0	0	2,987,391	13,569,484	58,411,287
Government of Belgium	2008016	BELG	0	2,653,266		2,653,266	0	0	2,651,550	(1,716)	0
Government of Belgium	2008047	BELG	0	15,426,749		15,426,749	0	0	906,869	4,393,882	18,913,763
Government of Belgium	2010033	BELG	16,904,027	0		16,904,027	0	0	2,251,262	4,432,967	19,085,733
Government of Belgium	2011007	BELG	0	0		0	0	0	0	0	0
Government of Belgium	2012038	BELG	0	0		0	0	0	0	0	0
Mees Pierson NV	2004022	BMH	0	0		0	0	0	0	0	0
Mees Pierson NV	2006001	BMH	0	0		0	0	0	0	0	0
Mees Pierson NV	2007003	BMH	0	0		0	0	0	0	0	0
Mees Pierson NV	2008003	BMH	0	0		0	0	0	0	0	0
Mees Pierson NV	2008017	BMH	0	0		0	0	0	0	0	0
Mees Pierson NV	2009001	BMH	65,635,554	(10,207,907)		55,427,647	0	0	0	16,775,958	72,203,604
Mees Pierson NV	2010003	BMH	22,578,881	(13,402,874)		9,176,007	0	0	9,170,071	(5,936)	0

9. EXTERNAL DEBT

CREDITOR	L/KEY	CRED	BAL AS AT 1/01/22		ADJUSTMENT	RESTATE BAL AS AT 1/01/22		DISBURSEMENT	PAYMENT	EXCHANGE DIFFERENCE		BAL AS AT 31/12/22
			(GHC)	(GHC)		(GHC)	(GHC)			(GHC)	(GHC)	
Banque National de Paris	2009009	BNP	21,765,120	0	0	21,765,120	0	6,034,680	5,534,040	21,264,480	0	
Banque National de Paris	2010009	BNP	0	0	0	0	0	0	0	0	0	
Banque National de Paris	2011002	BNP	57,744,143	0	0	57,744,143	0	5,398,303	16,606,945	68,952,785	0	
Banque National de Paris	2011019	BNP	0	0	0	0	0	0	0	0	0	
Banque National de Paris	2012019	BNP	34,158,267	0	0	34,158,267	0	7,045,014	9,293,204	36,406,457	0	
Banque National de Paris	2012028	BNP	0	0	0	0	0	0	0	0	0	
Banque National de Paris	2015008	BNP	339,948,985	0	0	339,948,985	0	100,815,662	114,432,662	353,565,985	0	
Cooperative Central Raiffeisen CCRB	2012021	CCRB	560,071,724	(62,230,192)	(62,230,192)	497,841,532	0	61,793,768	131,407,481	567,455,246	0	
Commerzbank	2006004	CMBK	0	0	0	0	0	0	0	0	0	
Commerzbank	2006020	CMBK	3,869,395	(1,289,798)	(1,289,798)	2,579,597	0	1,434,468	535,046	1,680,174	0	
Commerzbank	2006037	CMBK	13,074,875	0	0	13,074,875	0	3,608,393	3,307,646	12,774,128	0	
Commerzbank	2007033	CMBK	13,074,874	0	0	13,074,874	0	3,608,393	3,307,646	12,774,127	0	
Commerzbank	2008030	CMBK	10,636,202	(2)	(2)	10,636,200	0	6,450,551	2,742,048	6,927,697	0	
Commerzbank	2010020	CMBK	0	0	0	0	0	0	0	0	0	
Commerzbank	2010030	CMBK	0	0	0	0	0	0	0	0	0	
Commerzbank	2021020	CMBK	0	0	0	0	162,630,149	0	0	0	0	
Commerzbank	2022007	CMBK	0	0	0	0	9,629,300	0	(3,259,200)	93,032,100	0	
China International Water	2006028	CWE	272,413,678	41,721,014	41,721,014	314,134,692	0	166,385,864	141,532,446	289,281,273	0	
China International Water	2010026	CWE	154,613,168	22,087,595	22,087,595	176,700,764	0	74,442,314	81,520,241	183,778,691	0	
China International Water	2012004	CWE	485,927,100	44,175,191	44,175,191	530,102,291	0	147,640,173	230,133,518	612,595,637	0	
Deutsche Bank Sociedad	2011009	DBSA	7,478,380	0	0	7,478,380	0	7,899,213	1,326,804	905,971	0	
Deutsche Bank, New York	2011012	DBNY	800,879,838	0	0	800,879,838	0	66,951,084	307,271,105	1,041,199,858	0	
Deutsche Bank, New York	2013011	DBNY	74,988,750	0	0	74,988,750	0	45,041,250	22,047,500	51,995,000	0	
Deutsche Bank, New York	2014004	DBNY	5,999,100,000	0	0	5,999,100,000	0	0	2,320,100,000	8,319,200,000	0	
Deutsche Bank, New York	2015009	DBNY	5,579,804,904	0	0	5,579,804,904	0	0	2,157,941,251	7,737,746,154	0	
Deutsche Bank, New York	2016005	DBNY	95,942,647	0	0	95,942,647	0	132,321,560	36,378,913	0	0	
Deutsche Bank Italy	2017001	DBI	203,906,703	0	0	203,906,703	0	20,734,220	58,459,936	241,632,418	0	
Deutsche Bank Italy	2018014	DBI	255,050,149	0	0	255,050,149	22,084,314	37,076,722	75,596,008	315,653,749	0	
Deutsche Bank Italy	2020010	DBI	226,299,165	0	0	226,299,165	135,168,467	12,231,036	85,123,818	434,360,414	0	
Deutsche Bank Italy	2001002	DBI	0	20,655,852	20,655,852	20,655,852	0	32,541,105	11,885,254	0	0	
Deutsche Bank Italy	2020009	DBI	212,657,933	0	0	212,657,933	38,982,731	13,614,044	68,632,283	306,658,903	0	
Deutsche Bank Italy	2021002	DBI	92,951,332	(20,655,852)	(20,655,852)	72,295,481	60,405,516	0	31,870,572	164,571,569	0	
Deutsche Bank London	2016006	DBL	0	0	0	0	0	0	0	0	0	
Deutsche Bank London	2017006	DBL	0	0	0	0	0	0	0	0	0	
Deutsche Bank London	2017007	DBL	13,199,355	0	0	13,199,355	0	7,448,119	2,845,927	8,597,163	0	
Deutsche Bank London	2018011	DBL	508,371,122	0	0	508,371,122	63,540,638	79,976,397	149,667,659	641,603,021	0	
Deutsche Bank London	2019011	DBL	0	47,204,509	47,204,509	47,204,509	0	55,873,836	8,669,327	0	0	
Deutsche Bank London	2018013	DBL	138,833,023	0	0	138,833,023	0	20,123,962	39,106,318	157,815,379	0	
Deutsche Bank London	2019012	DBL	0	96,517,841	96,517,841	96,517,841	0	112,632,993	16,115,152	0	0	
Deutsche Bank London	2019019	DBL	44,195,307	0	0	44,195,307	0	14,004,296	10,931,588	41,122,599	0	
Deutsche Bank London	2020009	DBL	0	0	0	0	0	0	0	0	0	
Deutsche Bank S.A.(Brazil)	2014005	DBSA	268,699,037	(10)	(10)	268,699,027	0	131,075,003	103,361,730	240,985,753	0	
Deutsche Bank S.A.(Brazil)	2014008	DBSA	405,266,289	0	0	405,266,289	0	148,616,414	128,932,256	385,582,131	0	
Export-Import Bank of China	2006010	EXIC	0	89,988,824	89,988,824	89,988,824	0	554,339	(89,434,485)	0	0	
Export-Import Bank of China	2007002	EXIC	0	85,999,552	85,999,552	85,999,552	0	529,765	(85,469,787)	0	0	
Export-Import Bank of China	2008025	EXIC	0	809,711,958	809,711,958	809,711,958	0	4,987,899	(804,724,059)	0	0	
Export-Import Bank of China	2012026	EXIC	0	22,238,133	22,238,133	22,238,133	0	136,989	(22,101,144)	0	0	
Export-Import Bank of China	2007032	EXIC	618,092,038	0	0	618,092,038	0	536,653	(86,581,103)	0	0	
Export-Import Bank of China	2010021	EXIC	933,519,949	(69,358,785)	(69,358,785)	548,733,253	0	117,754,263	196,564,848	627,543,839	0	
Export-Import Bank of China	2011027	EXIC	560,915,850	0	0	560,915,850	0	123,262,139	340,453,931	1,150,711,740	0	
Export-Import Bank of China	2011027	EXIC	560,915,850	0	0	560,915,850	0	60,597,350	206,813,500	707,132,000	0	

9. EXTERNAL DEBT

CREDITOR	L/KEY	BAL AS AT 1/01/22		ADJUSTMENT	RESTATE BAL AS AT 1/01/22		DISBURSEMENT	PAYMENT	EXCHANGE DIFFERENCE	BAL AS AT 31/12/22
		(GHC)	(GHC)		(GHC)	(GHC)				
Export-Import Bank of China	EXIC	140,565,512	0	0	140,565,512	0	0	15,185,696	51,827,463	177,207,279
Export-Import Bank of China	EXIC	399,890,868	0	0	399,890,868	0	0	41,323,039	147,756,049	506,323,878
Export-Import Bank of China	EXIC	273,954,388	(23,055,599)	(23,055,599)	250,898,789	0	0	22,661,720	93,278,791	321,515,860
Export-Import Bank of China	EXIC	616,953,808	0	0	616,953,808	0	0	58,653,137	228,810,254	787,110,925
Export-Import Bank of China	EXIC	481,925,095	0	0	481,925,095	0	138,730,879	0	143,817,643	764,473,617
Export-Import Bank of China	EXIC	956,080,681	0	0	956,080,681	0	82,819,105	0	382,257,682	1,421,157,467
Export-Import Bank of China	EXIC	375,664,911	0	0	375,664,911	0	165,995,697	0	163,708,124	705,368,732
Export-Import Bank of India	EXIM	42,129,398	486	486	42,129,884	0	0	26,232,431	17,593,831	33,491,284
Export-Import Bank of India	EXIM	32,090,461	5,391,949	5,391,949	37,482,410	0	0	23,601,764	15,666,046	29,546,693
Export-Import Bank of India	EXIM	42,131,679	(162)	(162)	42,131,517	0	0	26,232,431	17,594,463	33,493,549
Export-Import Bank of India	EXIM	88,798,848	0	0	88,798,848	0	1,358,534	0	16,302,339	37,452,670
Export-Import Bank of India	EXIM	76,679,631	0	0	76,679,631	0	0	14,116,178	32,113,747	94,677,199
Export-Import Bank of India	EXIM	0	13,546,355	13,546,355	13,546,355	0	0	17,413,742	3,867,387	0
Export-Import Bank of India	EXIM	2,202,300,796	0	0	2,202,300,796	0	313,584,101	212,142,085	868,733,519	3,172,476,331
Export-Import Bank of India	EXIM	0	0	0	0	0	0	0	0	0
Export-Import Bank of India	EXIM	3,612,262	0	0	3,612,262	0	1,324,639	0	1,613,687	6,550,588
Export-Import Bank of India	EXIM	2,563,085	0	0	2,563,085	0	0	0	991,251	3,554,337
Export-Import Bank of India	EXIM	0	0	0	0	0	205,744,287	0	40,904,853	246,649,140
Export-Import Bank of US	EXUS	84,684,657	(56,456,558)	(56,456,558)	28,228,100	0	0	28,275,624	47,524	0
Export-Import Bank of US	EXUS	589,445,243	41,804,320	41,804,320	631,249,564	0	0	221,898,475	197,540,182	606,891,270
Export-Import Bank of US	EXUS	39,763,106	(4,220,019)	(4,220,019)	35,543,087	0	0	11,003,520	12,427,233	36,966,800
Export-Import Bank of US	EXUS	515,661,782	0	0	515,661,782	0	0	110,604,948	180,016,404	585,073,238
Government of the Federal Republic of Germany	FRG	30,492,583	(1,441,939)	(1,441,939)	29,050,644	0	0	0	8,792,586	37,843,230
Government of the Federal Republic of Germany	FRG	57,165,062	(2,598,211)	(2,598,211)	54,566,851	0	0	0	16,515,426	71,082,276
Government of the Federal Republic of Germany	FRG	66,682,886	(2,829,466)	(2,829,466)	63,853,421	0	0	0	19,326,137	83,179,558
Government of the Federal Republic of Germany	FRG	11,589,393	(1,360,320)	(1,360,320)	10,229,073	0	500,316	0	3,129,671	13,859,059
Government of the Federal Republic of Germany	FRG	32,003,237	(1,280,129)	(1,280,129)	30,723,107	0	0	0	9,298,781	40,021,888
Government of the Federal Republic of Germany	FRG	56,725,344	(2,258,131)	(2,258,131)	54,467,213	0	0	0	16,485,269	70,952,482
Government of the Federal Republic of Germany	FRG	21,482,498	(897,811)	(897,811)	20,584,686	0	0	0	6,230,245	26,814,931
Government of the Federal Republic of Germany	FRG	59,119,507	(2,230,925)	(2,230,925)	56,888,582	0	0	0	17,218,130	74,106,713
Government of the Federal Republic of Germany	FRG	39,945,457	(1,564,368)	(1,564,368)	38,381,089	0	0	0	11,616,577	49,997,667
Government of the Federal Republic of Germany	FRG	116,334,566	(4,298,611)	(4,298,611)	112,035,955	0	0	0	33,909,259	145,945,214
Government of the Federal Republic of Germany	FRG	84,013,363	(2,938,291)	(2,938,291)	81,075,072	0	0	0	24,538,512	105,613,584
Government of the Federal Republic of Germany	FRG	63,472,531	(2,271,734)	(2,271,734)	61,200,797	0	0	0	18,523,283	79,724,080
Government of the Federal Republic of Germany	FRG	349,017,302	(11,821,181)	(11,821,181)	337,196,122	0	0	0	102,057,154	439,253,275
Government of the Federal Republic of Germany	FRG	43,366,076	(788,986)	(788,986)	42,577,090	0	1,871,241	0	13,070,021	57,518,352
Government of the Federal Republic of Germany	FRG	142,833,600	0	0	142,833,600	0	0	0	43,230,600	186,064,200
Government of the Federal Republic of Germany	FRG	33,444,563	0	0	33,444,563	0	32,645,586	0	17,702,190	83,792,339
Government of the Federal Republic of Germany	FRG	117,735,696	0	0	117,735,696	0	0	0	35,634,366	153,370,062
Government of the Federal Republic of Germany	FRG	0	0	0	0	0	0	0	0	0
Government of the Federal Republic of Germany	FRG	108,580,352	0	0	108,580,352	0	6,499,112	0	33,567,241	148,646,705
Government of the Federal Republic of Germany	FRG	3,489,207	0	0	3,489,207	0	17,424,234	0	2,337,498	23,250,940
Government of the Federal Republic of Germany	FRG	5,156,506	0	0	5,156,506	0	7,208,528	0	469,915	12,834,950
Government of the Federal Republic of Germany	FRG	88,420,800	0	0	88,420,800	0	0	0	26,761,800	115,182,600
Government of the Federal Republic of Germany	FRG	272,064,000	0	0	272,064,000	0	0	0	82,344,000	354,408,000
Government of the Federal Republic of Germany	FRG	16,782,552	0	0	16,782,552	0	1,128,604	0	5,168,264	23,079,419
Government of France	FRNG	1,274,856	1	(1,613,099)	12,748,564	0	0	2,395,572	3,486,256	13,839,247
Government of France	FRNG	1,613,099	0	0	1,613,099	0	0	0	0	0
Government of France	FRNG	0	0	0	0	0	0	0	0	0
Government of France	FRNG	8,832,364	21	21	8,832,385	0	0	1,076,721	2,505,921	10,261,585

9. EXTERNAL DEBT

CREDITOR	CRED	L/KEY	BAL AS AT 1/01/22		ADJUSTMENT	RESTATE BAL AS AT 1/01/22		DISBURSEMENT	PAYMENT		EXCHANGE DIFFERENCE		BAL AS AT 31/12/22
			(GHC)	(GHC)		(GHC)	(GHC)		(GHC)	(GHC)	(GHC)	(GHC)	
Government of France	FRNG	2001023	0	0	0	0	0	0	0	0	0	0	0
Government of France	FRNG	2001024	415,632	(415,632)	0	0	0	0	0	0	0	0	0
Government of France	FRNG	2005002	101,280,978	0	0	101,280,978	0	0	4,391,914	29,971,602	0	126,860,665	0
Government of France	FRNG	2005009	44,210,400	0	0	44,210,400	0	0	1,917,125	13,082,975	0	55,376,250	0
Government of France	FRNG	2006026	153,036,000	0	0	153,036,000	0	0	5,751,375	45,424,725	0	192,709,350	0
Government of France	FRNG	2006027	119,028,000	0	0	119,028,000	0	0	4,792,813	35,280,688	0	149,515,875	0
Government of France	FRNG	2006030	96,995,325	183,501	183,501	97,178,825	0	0	2,146,163	29,079,022	0	124,111,684	0
Government of France	FRNG	2007014	61,301,149	4,410,677	4,410,677	65,711,826	0	0	2,322,070	19,527,755	0	82,917,511	0
Government of France	FRNG	2008001	94,691,256	68,827	68,827	94,760,084	0	0	3,220,313	28,180,031	0	119,719,802	0
Government of France	FRNG	2008004	112,114,807	6,377	6,377	112,121,184	0	0	3,830,655	33,339,763	0	141,630,292	0
Government of France	FRNG	2008046	28,056,600	0	0	28,056,600	0	0	958,563	8,342,763	0	35,440,800	0
Government of France	FRNG	2009023	91,821,600	0	0	91,821,600	0	0	2,836,688	27,305,213	0	116,290,125	0
Government of France	FRNG	2010002	177,036,222	14,410,983	14,410,983	191,447,205	0	0	15,487,576	60,305,905	0	236,265,534	0
Government of France	FRNG	2011025	248,197,899	(1,483)	(1,483)	248,196,416	0	0	14,482,047	73,436,359	0	307,150,728	0
Government of France	FRNG	2012029	272,225,195	15,534,805	15,534,805	287,760,000	0	0	14,747,115	84,802,885	0	357,815,769	0
Government of France	FRNG	2013002	126,352,800	0	0	126,352,800	0	0	6,193,788	37,279,927	0	157,438,938	0
Government of France	FRNG	2016007	36,426,812	114,114,006	114,114,006	150,540,818	1,684,716	1,684,716	0	45,801,213	0	198,026,747	0
Government of the People's Republic of China	GPRC	1998012	0	0	0	0	0	0	0	0	0	0	0
Government of the People's Republic of China	GPRC	2006010	70,606,824	(14,121,365)	(14,121,365)	56,485,459	0	0	0	15,186,392	0	71,671,851	0
Government of the People's Republic of China	GPRC	2007002	80,972,124	(13,495,354)	(13,495,354)	67,476,770	0	0	0	18,141,460	0	85,618,230	0
Government of the People's Republic of China	GPRC	2008023	889,440,060	(127,062,866)	(127,062,866)	762,377,194	0	0	204,968,842	0	0	967,346,036	0
Government of the People's Republic of China	GPRC	2008025	24,427,805	(3,489,687)	(3,489,687)	20,938,119	0	0	0	5,629,316	0	26,567,435	0
Government of the People's Republic of China	GPRC	2012026	164,049,920	(13,670,827)	(13,670,827)	150,379,093	0	0	0	40,430,156	0	190,809,249	0
Government of the Republic of Korea	GRK	1991010	36,911,003	1	1	36,911,005	0	0	238,454	10,807,344	0	47,799,895	0
Government of the Republic of Korea	GRK	1996001	38,271,886	0	0	38,271,886	0	0	247,246	11,205,803	0	49,230,443	0
Government of the Republic of Korea	GRK	2003007	129,950,345	0	0	129,950,345	0	0	904,002	32,715,621	0	161,761,963	0
Government of the Republic of Korea	GRK	2012027	307,084,955	0	0	307,084,955	0	0	0	92,549,264	0	399,634,218	0
Government of the Republic of Korea	GRK	2015006	372,603,857	0	0	372,603,857	0	0	0	112,295,350	0	484,899,207	0
Government of the Republic of Korea	GRK	2018025	20,738,168	0	0	20,738,168	0	0	0	8,020,307	0	28,758,474	0
Government of the Republic of Korea	GRK	2020043	179,972,820	0	0	179,972,820	0	0	0	69,602,930	0	249,575,750	0
Government of India	INDG	2012040	169,329,435	(13,546,355)	(13,546,355)	155,783,081	0	0	0	60,247,758	0	216,030,839	0
Internationale Nederlanden Bank	ING	2008008	0	0	0	0	0	0	0	0	0	0	0
Internationale Nederlanden Bank	ING	2018005	84,474,782	(17,434,657)	(17,434,657)	67,040,125	30,904,717	30,904,717	7,293,929	18,381,021	0	109,031,933	0
Internationale Nederlanden Bank	ING	2018015	148,233,434	0	0	148,233,435	20,282,037	20,282,037	23,804,746	46,478,151	0	191,188,876	0
Internationale Nederlanden Bank	ING	2019009	737,910,589	1	1	737,910,590	71,430,614	71,430,614	129,040,251	248,981,671	0	929,282,624	0
Internationale Nederlanden Bank	ING	2020055	0	108,078,290	108,078,290	108,078,290	676,471,565	676,471,565	14,112,987	94,916,078	0	865,352,945	0
Government of Italy	ITG	2004001	67,729,068	0	0	67,729,068	0	0	0	20,499,156	0	88,228,224	0
Government of Italy	ITG	2008050	68,016,000	0	0	68,016,000	0	0	0	20,586,000	0	88,602,000	0
KBC Bank N.V	KBCB	2006018	7,023,594	1,404,721	1,404,721	8,428,315	0	0	4,163,461	3,054,649	0	7,319,504	0
KBC Bank N.V	KBCB	2007009	0	0	0	0	0	0	0	0	0	0	0
KBC Bank N.V	KBCB	2008022	0	0	0	0	0	0	0	0	0	0	0
KBC Bank N.V	KBCB	2008043	0	0	0	0	0	0	0	0	0	0	0
KBC Bank N.V	KBCB	2010012	6,941,271	(3,470,635)	(3,470,635)	3,470,636	0	0	3,446,296	(24,340)	0	0	0
KBC Bank N.V	KBCB	2011003	6,039,239	0	0	6,039,239	0	0	6,304,148	264,909	0	12,221,605	0
KBC Bank N.V	KBCB	2011004	0	0	0	0	0	0	0	0	0	0	0
KBC Bank N.V	KBCB	2011006	14,954,607	0	0	14,954,607	0	0	4,122,378	3,778,393	0	14,610,622	0
KBC Bank N.V	KBCB	2011011	15,948,345	3,189,669	3,189,669	19,138,014	0	0	7,611,714	5,093,969	0	26,260,330	0
KBC Bank N.V	KBCB	2012012	25,632,471	(4,272,080)	(4,272,080)	21,360,391	0	0	4,917,577	5,817,516	0	22,260,330	0
KBC Bank N.V	KBCB	2012037	14,073,012	0	0	14,073,012	0	0	5,194,348	3,342,941	0	12,221,605	0
KBC Bank N.V	KBCB	2012042	1,272,919,440	0	0	1,272,919,440	0	0	0	385,266,990	0	1,658,186,430	0
KBC Bank N.V	KBCB	2015021	4,377,428	0	0	4,377,428	0	0	1,216,727	1,504,832	0	4,665,533	0

9. EXTERNAL DEBT

CREDITOR	CRED	L/KEY	BAL AS AT 1/01/22	ADJUSTMENT	RESTATE BAL AS	DISBURSEMENT	PAYMENT	EXCHANGE	BAL AS AT 31/12/22
			(GHC)	(GHC)	AT 1/01/22	(GHC)	(GHC)	DIFFERENCE	(GHC)
KBC Bank N.V	KBCB	2015023	914,940,017	0	914,940,017	0	0	276,919,477	1,191,859,494
Kuwait Fund for Arab Economic Development	KFED	2000032	0	0	0	0	0	0	0
Kuwait Fund for Arab Economic Development	KFED	2001115	177,592,107	(4,130,049)	173,462,058	0	685,440	52,634,043	225,410,661
Kuwait Fund for Arab Economic Development	KFED	2003006	16,609,785	6,896,094	23,505,879	0	243,955	6,072,878	29,334,802
Kuwait Fund for Arab Economic Development	KFED	2013005	0	0	0	0	0	0	0
Kuwait Fund for Arab Economic Development	KFED	2016017	27,987,507	22,647,168	50,634,675	22,397,158	0	19,651,459	92,683,292
Kuwait Fund for Arab Economic Development	KFED	2019015	1,454,493	1	1,454,494	21,916,819	0	(35,602)	23,335,711
Belfius Bank NV/SA	BBNV	2010031	0	0	0	0	0	0	0
Belfius Bank NV/SA	BBNV	2020019	48,971,520	10,934,838	59,906,358	9,212,702	0	19,786,706	88,905,766
Belfius Bank NV/SA	BBNV	2020053	0	0	0	171,922,664	0	6,621,190	178,543,854
Belfius Bank NV/SA	BBNV	2021005	0	0	0	9,183,749	0	14,669,586	106,507,335
Nordbanken Internationale	NORR	2012030	63,511,968	0	63,511,968	0	17,454,619	15,993,721	62,051,070
Government of Saudi Arabia	SARG	2016016	32,612,667	0	32,612,667	8,973,116	6,049,471	8,973,116	35,536,312
Government of Saudi Arabia	SARG	1985023	5,276,516	1,108,268	6,384,784	0	0	2,214,049	8,598,834
Government of Saudi Arabia	SARG	1985024	2,700,297	(73,647)	2,626,650	0	0	910,842	3,537,492
Government of Saudi Arabia	SARG	1986018	12,072,355	1,523,950	13,596,305	0	734,475	4,714,786	18,311,091
Government of Saudi Arabia	SARG	1987013	9,779,794	(260,794)	9,519,000	0	0	2,833,509	11,618,034
Government of Saudi Arabia	SARG	1987026	3,718,888	489,696	4,208,584	0	0	1,459,409	5,667,993
Government of Saudi Arabia	SARG	1993017	6,697,085	(2,309,392)	4,387,693	0	2,133,788	1,251,575	3,505,481
Government of Saudi Arabia	SARG	2002037	0	0	0	0	0	0	0
Government of Saudi Arabia	SARG	2002038	0	0	0	0	0	0	0
Government of Saudi Arabia	SARG	2002039	0	0	0	0	0	0	0
Government of Saudi Arabia	SARG	2002040	0	0	0	0	0	0	0
Government of Saudi Arabia	SARG	2004015	10,367,778	0	10,367,778	0	2,324,369	3,126,998	11,170,406
Government of Saudi Arabia	SARG	2008033	45,498,385	0	45,498,385	0	764,887	14,138,614	58,872,112
Government of Saudi Arabia	SARG	2012025	0	0	0	0	0	0	0
Government of Saudi Arabia	SARG	2019013	25,069,553	0	25,069,553	0	0	8,693,359	33,762,912
Standard Chartered Bank	SCB	2016013	24,960,455	0	24,960,455	0	9,870,845	7,986,186	23,075,797
Standard Chartered Bank	SCB	2020036	154,043,579	0	154,043,579	100,068,154	14,310,509	40,735,196	280,536,420
Standard Chartered Bank	SCB	2020024	151,449,907	0	151,449,907	251,969,941	51,498,114	46,196,655	398,118,390
Standard Chartered Bank	SCB	2020048	95,115,826	0	95,115,826	196,148,740	7,390,007	(1,040,444)	282,834,115
Standard Chartered Bank	SCB	2021014	0	0	0	643,149,296	0	16,085,585	659,234,881
Standard Chartered Bank	SCB	2022004	0	0	0	160,917,567	0	13,903,965	174,821,532
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	18,893,334	6,425,133	25,318,467	0	20,408,026	9,856,560	14,767,001
Government of Spain	SPAG	2007023	13,219,735	7,628	13,227,363	0	5,636,075	2,744,610	10,335,897
Government of Spain	SPAG	2008012	5,268,237	752,411	6,020,648	0	2,328,837	1,210,657	4,902,467
Government of Spain	SPAG	2008013	13,225,334	0	13,225,334	0	5,847,805	2,467,139	9,844,668
Government of Spain	SPAG	2008020	15,114,667	(1,889,333)	13,225,334	0	4,002,194	3,082,695	12,305,834
Government of Spain	SPAG	2011030	27,621,108	0	27,621,108	0	6,650,422	7,300,120	28,270,806
Calyon Bank	CCAB	2008038	17,752,724	(17,752,724)	0	0	0	0	0
Societe Generale	SOGE	2009002	0	0	0	0	0	0	0
Societe Generale	SOGE	2009013	194,199,517	(48,549,879)	145,649,637	0	57,845,339	46,847,950	134,652,249
Societe Generale	SOGE	2010010	0	0	0	0	0	0	0
Societe Generale	SOGE	2011010	156,747,948	0	156,747,948	0	43,899,494	56,216,215	169,064,669
Societe Generale	SOGE	2012034	228,179,973	98,325,740	326,505,714	0	0	98,821,551	425,327,265
Societe Generale	SOGE	2012035	230,129,397	0	230,129,397	0	0	69,651,902	299,781,299
Societe Generale	SOGE	2015007	54,574,482	0	54,574,482	0	64,269,729	9,695,247	0
Societe Generale	SOGE	2016003	217,102,161	(30,803,365)	186,298,796	0	34,094,983	63,192,300	215,396,113
Bank Hapoalim	BHI	2008009	0	0	0	0	0	0	0

9. EXTERNAL DEBT

CREDITOR	CRED	L/KEY	BAL AS AT 1/01/22		ADJUSTMENT	RESTATED BAL AS AT 1/01/22		DISBURSEMENT	PAYMENT	EXCHANGE DIFFERENCE	BAL AS AT 31/12/22	
			(GHC)	(GHC)		(GHC)	(GHC)				(GHC)	(GHC)
Bank Hapoalim	BHI	2008010	0	0	0	0	0	0	0	0	0	0
Bank Hapoalim	BHI	2010001	174,123,872	0	0	174,123,872	0	15,064,513	64,519,133	0	223,578,491	
Bank Hapoalim	BHI	2011013	335,053,874	0	0	335,053,874	0	197,046,821	94,309,475	0	232,316,528	
Bank Hapoalim	BHI	2012001	201,070,295	0	0	201,070,295	0	86,115,199	62,045,242	0	177,000,339	
Bank Hapoalim	BHI	2019001	295,486,105	0	0	295,486,105	0	40,050,121	81,977,300	0	337,413,284	
DANSKE BANK	DNSK	2018008	354,913,003	1,025,853	0	355,938,857	0	19,700,010	104,554,534	0	440,793,381	
RABO BANK	RABO	2020011	308,663,093	0	0	308,663,093	371,045,938	0	117,650,433	0	797,359,464	
RABO BANK	RABO	2012021	0	62,230,191	0	62,230,191	0	75,843,503	13,613,312	0	80,756,142	
RABO BANK	RABO	2020052	0	61,993,068	0	61,993,068	0	6,647,007	18,763,075	0	15,625,224	
Raffaisen Zentral bank Osterreich	RZB	2010008	17,992,232	0	0	17,992,233	0	6,647,007	4,279,998	0	50,297,583	
Raffaisen Zentral bank Osterreich	RZB	2012006	43,437,738	0	0	43,437,738	0	5,349,178	12,209,023	0	55,959,158	
Raffaisen Zentral bank Osterreich	RZB	2012039	48,685,137	0	0	48,685,137	0	8,889,726	16,163,747	0	106,189,497	
Raffaisen Zentral bank Osterreich	RZB	2015016	95,103,372	0	0	95,103,372	0	15,166,019	26,252,144	0	543,582,811	
Raffaisen Zentral bank Osterreich	RZB	2016002	487,583,770	0	0	487,583,770	0	109,107,764	165,106,805	0	74,425,680	
Raffaisen Zentral bank Osterreich	RZB	2018007	57,133,440	0	0	57,133,440	0	40,742,488	17,292,240	0	83,299,907	
Raffaisen Zentral bank Osterreich	RZB	2020014	36,893,696	(6,242,366)	0	30,651,331	0	9,527,487	11,906,088	0	198,470,989	
Raffaisen Zentral bank Osterreich	RZB	2020032	70,511,846	0	0	70,511,846	94,839,450	66,511,412	42,647,180	0	396,168,614	
BANCO SANTANDER, S.A	BANS	2017006	359,416,735	0	0	359,416,736	0	0	103,263,290	0	70,982,232,441	
TOTAL BILATERAL CREDITORS			53,016,495,658	665,407,404	665,407,404	53,681,903,063	4,532,880,294	4,298,227,836	17,065,676,920	17,065,676,920	70,982,232,441	
COMMERCIAL CREDITORS												
Israel Discount Bank Limited	IDBL	2020013	20,810,398	0	0	20,810,398	104,859,207	0	19,395,967	0	145,065,571	
Israel Discount Bank Limited	IDBL	2021001	180,692,892	0	0	180,692,892	118,718,800	9,784,267	82,961,812	0	372,589,237	
Ceska Sportstina, AS	GESKA.A.S	2020033	125,766,046	0	0	125,766,046	238,504,338	18,552,212	52,509,330	0	398,227,501	
INTESA SANPOALO	INTS	2020023	215,324,014	0	0	215,324,014	167,986,942	44,833,079	77,645,965	0	416,123,842	
Cooperative Rabo Bank U.A	CRAB	2020052	61,993,068	(61,993,068)	0	0	0	0	0	0	0	
INVESTIC BANK LIMITED	IBL	2021007	0	0	0	0	407,018,798	0	33,115,888	0	440,134,687	
INVESTIC BANK LIMITED	IBL	2021017	514,592,052	0	0	514,592,052	0	0	155,748,530	0	670,340,582	
INVESTIC BANK LIMITED	IBL	2021018	0	0	0	0	605,152,026	25,920,433	85,397,704	0	664,629,296	
AFRICAN EXPORT-IMPORT BANK	AFEX	2022009	0	0	0	0	5,319,808,482	0	0	0	5,319,808,482	
AFRICAN EXPORT-IMPORT BANK	AFEX	2022009	0	0	0	0	1,952,040,000	0	0	0	1,952,040,000	
J.P MORGAN	JPMC	2020008	235,721,801	0	0	235,721,801	106,010,081	43,885,625	59,077,018	0	354,215,614	
BARCLAYS BANK PLS	BBP	2012020	234,436,555	46,602,628	0	281,039,184	117,987,435	0	90,601,307	0	430,550,907	
Banco De Brazil	BADB	2011029	14,222,573	(9,675,188)	0	4,547,384	0	5,394,083	846,698	0	0	
Banco De Brazil	BADB	2013008	188,543,143	0	0	188,543,143	0	0	21,614,143	0	237,691,428	
CESKOSLOVENSKA OBEHODNI BANKA, A.S	CSOB.A.S	2019010.TI	234,275,797	0	0	166,652,297	90,839,679	23,233,681	56,503,399	0	290,761,694	
DEUTSCHE BANK, FRANKFURT	DBF	2019008	234,275,797	0	0	234,275,797	120,164,659	82,738,700	69,415,945	0	341,117,700	
DEUTSCHE BANK, FRANKFURT	DBF	2019011	284,408,367	(47,204,509)	0	237,203,859	64,005,321	0	82,547,831	0	383,757,011	
DEUTSCHE BANK, FRANKFURT	DBF	2019012	406,855,919	(9,651,784)	0	310,338,078	119,786,233	0	117,535,860	0	547,660,170	
DEUTSCHE BANK, FRANKFURT	DBF	2020020	1,003,275,000	0	0	1,003,275,000	0	0	303,655,304	0	1,306,930,304	
DEUTSCHE BANK, FRANKFURT	DBF	2021006	395,753,512	0	0	395,753,512	158,660,684	0	156,715,324	0	711,129,520	
DEUTSCHE BANK, FRANKFURT	DBF	2021010	381,933,646	0	0	381,933,646	0	0	115,597,595	0	497,531,241	
DEUTSCHE BANK, FRANKFURT	DBF	2021008	714,859,117	0	0	714,859,117	95,662,383	0	237,056,370	0	1,047,577,870	
Banco Nacional de Desenvolvimento Economico	BND5	2013009	603,493,387	0	0	603,493,387	0	88,896,978	249,519,845	0	764,116,254	
Banco Nacional de Desenvolvimento Economico	BND5	2011029	0	9,675,188	0	9,675,188	0	9,937,526	7,373,275	0	7,110,937	
Citi Group bank	CITI	2012007	327,162,431	20,101,287	0	347,263,718	0	36,330,199	130,501,023	0	441,434,542	
Citi Group bank	CITI	2013007	892,423,746	0	0	892,423,746	0	0	345,137,160	0	1,237,560,906	
Citi Group bank	CITI	2016005	0	0	0	0	0	0	0	0	0	
Citi Group bank	CITI	2018009	11,998,200,000	0	0	11,998,200,000	0	0	4,640,200,000	0	16,638,400,000	

9. EXTERNAL DEBT

CREDITOR	CRED	L/KEY	BAL AS AT 1/01/22		ADJUSTMENT	RESTATE BAL AS		DISBURSEMENT	PAYMENT	EXCHANGE	BAL AS AT 31/12/22	
			(GHC)	(GHC)		AT 1/01/22	(GHC)				DIFFERENCE	(GHC)
Citi Group bank	CITI	2007034	0	28,228,099	0	28,228,099	0	37,803,566	0	9,575,467	0	0
Citi Group bank	CITI	2019004	17,997,300,000	0	0	17,997,300,000	0	0	0	6,960,300,000	24,957,600,000	0
Citi Group bank	CITI	2008037	0	145,263,921	0	145,263,921	0	205,973,979	0	60,710,057	0	0
Citi Group bank	CITI	2008040	0	0	0	0	0	0	0	0	0	0
Citi Group bank	CITI	2020005	17,997,300,000	0	0	17,997,300,000	0	0	0	6,960,300,000	24,957,600,000	0
Citi Group bank	CITI	2021004	18,147,277,500	0	0	18,147,277,500	0	0	0	7,018,302,500	25,165,580,000	0
Poly Chanda Overseas Engineering co. Ltd	PCOE	2019005	428,507,143	(42,850,714)	0	385,656,429	0	57,315,000	0	147,041,429	475,382,857	0
Poly Technologies Inc.	PTIC	2010027	0	0	0	0	0	0	0	0	0	0
Euroget de Invest S.A	EDI	2008037	948,573,400	(145,263,921)	0	803,309,478	0	0	0	310,672,988	1,113,982,466	0
Euroget de Invest S.A	EDI	2008040	399,925,716	72,889,065	0	472,814,781	0	106,030,286	0	181,926,167	548,710,663	0
China Development Bank	CDB	2011020	0	0	0	0	0	0	0	0	0	0
China Development Bank	CDB	2011028	1,107,571,541	324,139,553	0	1,431,711,094	579,715,909	727,130,676	0	664,377,092	1,948,673,419	0
Industrial Commercial Bank of China	ICBC	2012003	336,549,510	0	0	336,549,510	0	36,768,960	0	124,498,650	424,279,200	0
Industrial Commercial Bank of China	ICBC	2016011	432,586,648	0	0	432,586,648	0	73,870,893	0	174,516,058	533,231,813	0
Industrial Commercial Bank of China	ICBC	2016012	442,858,818	0	0	442,858,819	74,251,379	0	0	182,244,436	699,354,633	0
Credit Suisse International	CSI	2013001	0	0	0	0	0	0	0	0	0	0
Export Credit Bank of Turkey	ECBT	2012014	460,549,132	(33,986,077)	0	426,563,055	0	40,493,121	0	158,332,793	544,402,727	0
HSBC Bank Plc	HSBC	2012036	142,014,803	0	0	142,014,804	0	42,754,733	0	32,260,709	131,520,780	0
HSBC Bank Plc	HSBC	2013004	0	0	0	0	0	0	0	0	0	0
HSBC Bank Plc	HSBC	2015002	223,131,108	1,064,902	0	224,196,009	0	33,813,763	0	81,655,361	272,037,607	0
HSBC Bank Plc	HSBC	2018004	155,705,602	8,561,365	0	164,266,967	0	41,171,930	0	59,887,462	182,982,498	0
HSBC Bank Plc	HSBC	2020018	95,125,046	0	0	95,125,046	0	14,971,214	0	25,775,470	105,929,302	0
HSBC Bank Plc	HSBC	2020025T1	246,723,139	(8,327,177)	0	238,395,961	131,339,600	64,624,843	0	98,433,631	403,544,349	0
Unicredit Bank A.G Munic	UNCM	2013010	0	0	0	0	0	0	0	0	0	0
Unicredit bank of Austria	UNCR	2013006	12,316,022	6,158,011	0	18,474,033	0	19,440,251	0	8,988,038	8,021,819	0
Unicredit bank of Austria	UNCR	2016010	91,821,600	0	0	91,821,600	0	0	0	27,791,100	119,612,700	0
Unicredit bank of Austria	UNCR	2018003	35,816,484	0	0	35,816,484	6,824,497	0	0	12,288,786	54,929,767	0
Unicredit bank of Austria	UNCR	2018002	44,893,474	0	0	44,893,475	196,593	0	0	13,646,023	58,736,091	0
Unicredit bank of Austria	UNCR	2020039	11,263,450	0	0	11,263,450	0	0	0	3,409,042	14,672,491	0
VTE Capital Plc London	VTE CAPITAL	2014007	0	0	0	0	0	0	0	0	0	0
SINOHYDRO	SINO	2019023	0	1,365,885,508	0	1,365,885,508	0	0	0	528,244,398	1,894,129,906	0
CALBANK	CALB	2016024	96,293,384	(24,073,346)	0	72,220,038	0	0	0	27,930,475	100,150,513	0
TOTAL COMMERCIAL CREDITORS			79,055,499,278	1,558,677,688	80,614,176,966	10,579,533,046	1,972,361,159	31,110,222,045	120,331,570,899			
GRAND TOTAL			170,009,787,703	1,971,840,672	171,981,628,374	18,497,723,235	7,532,582,568	61,393,236,726	244,340,005,768			

10 PROVISION FOR DOUBTFUL DEBTS

A. LOANS		PREVIOUS GH¢	CURRENT GH¢	TOTAL 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 - Pharmaceutical	101,599	0.00	101,599
39	GIHOC - Distilleries	108,369	0.00	108,369
40	GIHOC - Bottling	8,636	0.00	8,636
41	Central Regional Development Corporation	125,046	0.00	125,046
42	Ghana National Trading Corporation	584	0.00	584
43	Meat Marketing Board	24,551	0.00	24,551
TOTAL		1,300,259	0.00	1,300,259
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

10 PROVISION FOR DOUBTFUL DEBTS

A. LOANS	PREVIOUS GH¢	CURRENT GH¢	TOTAL GH¢
7 Ejura Farms Ltd	11	0.00	11
8 Farmer John and Daughters	116	0.00	116
9 Bremang Dredging Company	19	0.00	19
10 Amalgamated Banket Area Ltd	60	0.00	60
11 Achimota Brewery Company	200	0.00	200
12 Glisksten West Africa Ltd	67,233	0.00	67,233
13 Promintex Ltd	14	0.00	14
14 Ghana Rice Production Company	470	0.00	470
15 Ghana Cargo Handling Company	36	0.00	36
16 Seraphim Surgicals	102,392	0.00	102,392
17 National Oil Palm Plantation Ltd	39,143	0.00	39,143
18 Ghana Cold Store	124	0.00	124
19 Ghana Commercial Farm	200	0.00	200
20 Kul Industrial Alcohols Ltd.	23,000	0.00	23,000
21 Prestea Goldfields Co.	149,069	0.00	149,069
22 Kumasi Furniture & Joinery Co. Ltd	4,729	0.00	4,729
23 National Industrial Company	2,500	0.00	2,500
24 State Oil Palm Plantation	87,558	0.00	87,558
25 Pomadze Poultry Enterprise	9,962	0.00	9,962
26 Ghana Bottling Co. (Pepsi Cola)	16,109	0.00	16,109
TOTAL	2,030,228	0.00	2,030,228
MISCELLANEOUS			
1 State Gold Mining Corporation	27,655,762	0.00	27,655,762
	27,655,762	0.00	27,655,762
GRAND TOTAL	30,986,249	0.00	30,986,249

10 PROVISIONS FOR DOUBTFUL DEBTS

B. INVESTMENT	PREVIOUS GH¢	CURRENT GH¢	TOTAL 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	5,124,163	0.00	5,124,163

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2022

MDAs	INTERNALLY GEN. FUND GH¢
Audit Service	
Headquarters	11,486,983
TOTAL	11,486,983
Electoral Commission	
Headquarters	30,220
TOTAL	30,220
Energy Fund	
Energy Levy Fund	90,143,034
TOTAL	90,143,034
Ghana Revenue Authority	
Headquarters	72,751,660
TOTAL	72,751,660
Judiciary and Judicial Service	
General Administration	30,435,793
TOTAL	30,435,793
Legal Aid Commission	
Headquarters	106,180
TOTAL	106,180
Min of Employment & Labour Relation	
Dept. of Co-operatives	409,459
Dept. of Factories Inspectorate	1,809,201
Fisheries Commission	300,000
Ghana Cooperative Council	663,543
Labour Department	964,939
Management Development & Productivity Institute	2,368,111
National Pensions and Regulatory Authority	103,159,407
National Vocational Training Institute	8,215,546
Opportunity Industrialisation Center	8,360,375
TOTAL	126,250,581
Ministry of Communications and Digitalisation	
Data Protection Commission	1,476,436
Ghana- India Kofi Annan Centre of Excellence in ICT	2,091,339
Headquarters	20,029
National Information Technology Agency	17,587,886
Postal & Courier Services Regulatory Commission	1,193,928
National Communication Authority	8,440,547

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2022

MDAs	INTERNALLY GEN. FUND GH¢
TOTAL	30,810,164
Ministry of Defence	
Ghana Armed Forces	24,936,741
TOTAL	24,936,741
Ministry of Education	
Ghana Book Development Council	616,871
Ghana Education Service (GES)	99,769,310
Ghana Library Board	262,352
Headquarters	12,910,007
Tertiary	2,163,735,305
TOTAL	2,277,293,844
Ministry of Energy	
Department of Petroleum	552
TOTAL	552
Ministry of Environment Science, Technology and Innovation	
Council for Scientific and Industrial Research (C.S.I.R)	29,778,069
Environmental Protection Agency	145,363,794
Ghana Atomic Energy Commission	16,309,143
Headquarters	166,489
National Biosafety Authority (NBA)	98,248
Nuclear Regulatory Authority	1,976,494
TOTAL	193,692,237
Ministry of Finance	
Controller and Acct. General's Dept.	59,606,984
Finance Headquarters	84,146,570
Institute of Accountancy Training	91,073
Public Procurement Authority	3,309,191
TOTAL	147,153,819
Ministry of Fisheries and Aquaculture Development	
Fisheries Commission	47,817,122
Headquarters	17,451,582
TOTAL	65,268,704
Ministry of Food and Agriculture	
Animal Production Directorate	2,537,636
Grains and Legumes Dev. Board	315,180
Human Resource Development Management	268,660
Plant Protection & Regulatory Services	14,318,563
Veterinary Services Dept. (Central Administration)	4,679,209
TOTAL	22,119,248

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2022

MDAs	INTERNALLY GEN. FUND GH¢
Ministry of Foreign Affairs and Reg Integration Headquarters	55,590,123
TOTAL	55,590,123
Ministry of Gender, Children and Social Protection Dept. of Social Welfare	179,649
TOTAL	179,649
Ministry of Health Christian Health Association of Ghana	1,397,329
District Health Administration	95,926,206
District Hospital	1,514,438
District Hospitals	478,161,065
Ghana Health Service (GHS)	375,194,935
Headquarters	333,602
Health Headquarters	13,758,002
Regulatory Agencies	244,546,282
Sub Districts-CHIPS Compound	5,403,618
Sub Districts-Clinics	20,666,304
Sub Districts-Health Centres	55,198,343
Sub Districts-Polyclinics	58,213,574
Subvented Organisations	29,689,886
Teaching Hospitals	442,540,868
Tertiary	1,937
Training Institutions	322,606,058
TOTAL	2,145,152,446
Ministry of Information Ghana News Agency	340,623
Information Services Department	23,280
TOTAL	363,903
Ministry of Lands and Natural Resources Forestry Commission	149,790,155
Geological Survey Department	17,747,141
Ghana School of Survey & Mapping	1,315,423
Headquarters	3,093,097
Lands Commission	200,337,960
Minerals Commission	691,806,299
O.A.S.L	49,132,691
TOTAL	1,113,222,765

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2022

MDAs	INTERNALLY GEN. FUND GH¢
Ministry of Local Govt, Decentralisation and Rural Development	
Births and Death	17,934,726
Department of Parks and Gardens	3,120,172
Environmental Health & Sanitation	2,095,098
TOTAL	23,149,997
Ministry Of Railway Development	
Ghana Railway Development Authority	3,875,034
TOTAL	3,875,034
Ministry of Roads and Highways	
Department of Feeder Roads	282,600
Department of Urban Roads	184,704
Ghana Highway Authority	28,513,159
Headquarters	342,900
TOTAL	29,323,363
Ministry Of Sanitation and Water Resources	
Community Water and Sanitation Dept	1,362,258
Headquarters	39,573,539
Water Resources Commission	6,359,908
TOTAL	47,295,704
Ministry of The Interior	
Gaming Board	47,152,397
Ghana Immigration Service	76,703,972
Ghana National Fire Service	11,180,330
Ghana Police Service	24,146,139
Ghana Prisons Service	215,487
Headquarters	36,782,691
Narcotic Control Board	121,337
National Commission on Small Arms	12,003
National Disaster Management Organization	1,500
TOTAL	196,315,856
Ministry of Tourism, Arts and Culture	
Bureau of Ghana Languages	3,996
Ghana Tourism Authority	7,770,319
Headquarters	17,494
HOTCATT	39,610
National Commission on Culture	80,194
Subvented Agencies	4,206,824
TOTAL	12,118,438

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2022

MDAs	INTERNALLY GEN. FUND GH¢
Ministry of Trade and Industry	
CEDECOM	100,198
Ghana Export Promotion Authority	353,143
Ghana Free Zones Authority	62,243,366
Ghana Standards Authority	74,842,106
GRATIS	132,001
NBSSI	262,092
TOTAL	137,932,907
Ministry of Transport	
Driver and Vehicle Licensing Authority	261,646,967
Ghana Shippers Council	125,581,268
Headquarters	2,462,644
National Road Safety Commission	19,559,910
TOTAL	409,250,788
Ministry of Works and Housing	
Headquarters	16,097,709
Housing and Rent Control Department	604,331
Works	2,892,755
TOTAL	19,594,795
Ministry of Youth and Sports	
Headquarters	203,346
National Sports Authority	1,825,835
National Youth Authority	18,220
TOTAL	2,047,401
National Commission for Civic Education	
Headquarters	32,408
TOTAL	32,408
National Health Fund	
National Health Fund	8,842,630,676
Regulatory Agencies	133,302,493
TOTAL	8,975,933,169
Office of Government Machinery	
Ghana Investment Promotion Centre (GIPC)	82,742,233
National Identification Authority (NIA)	4,763,565
Office of the President	100
TOTAL	87,505,899

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2022

MDAs	INTERNALLY GEN. FUND GH¢
Office of the Attorney General and Ministry of Justice	
CopyRight Office	117,596
Council for Law Reporting	418,694
General Legal Council	40,505,356
Registrar General's Dep't	70,297,009
TOTAL	111,338,654
Office of the Head of Civil Service	
Civil Service Training Centre	3,929,799
Government Secretariat School	1,603,949
Headquarters	27,648
Institute of Technical Supervision	272,755
Public Records and Archives Administration Department	56,856
TOTAL	5,891,007
Public Services Commission	
Office of the Executive Secretary	170,048
TOTAL	170,048
Central GoG	
ABFA portion of Oil Lifting	6,139,010,313
Court Fines	30,113,829
Dividend	509,627,776
TOTAL	6,678,751,918
Grand Total	23,147,516,031

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2022

MMDAs	INTERNALLY GEN. FUND GH¢
Ablekuma Central Municipal Assembly_AbCMA	4,683,566.37
Ablekuma North Municipal Assembly	4,404,013.62
Ablekuma West Municipal Assembly	3,489,874.10
Abuakwa North Municipal Assembly	1,167,016.37
Abuakwa South Municipal Assembly	1,790,415.59
Abura /Asebu/Kwamankese District Assembly	489,035.54
Accra Metropolitan Assembly	15,535,893.45
Achiase District Assembly_AcDA	620,026.85
Ada East District Assembly	1,320,693.66
Ada West District Assembly	1,227,934.19
Adaklu District Assembly	358,404.78
Adansi Asokwa District Assembly	319,053.14
Adansi North District Assembly	453,366.43
Adansi South District Assembly	555,619.57
Adenta Municipal Assembly	14,611,107.82
Afadzato South District Assembly	298,141.00
Afigya Kwabre North District Assembly	895,943.04
Afigya Kwabre South District Assembly	2,194,225.34
Agona East District Assembly	376,952.63
Agona West Municipal Assembly	1,962,305.12
Agortime Ziope District Assembly	177,538.27
Ahafo Ano North Municipal Assembly	635,502.21
Ahafo Ano South East Municipal Assembly	328,000.40
Ahafo Ano South West District Assembly	937,471.97
Ahanta West Municipal Assembly	3,041,959.90
Ajumako/Enyan/Esiam District Assembly	475,830.73
Akatsi North District Assembly	172,051.03
Akatsi South District Assembly	732,403.01
Akrofuom District Assembly	900,866.02
Akuapem South District Assembly	1,726,474.02
Akuapim North Municipal Assembly	1,214,308.98
Akyemansa District Assembly	1,198,661.34
Amansie Central District Assembly	1,373,871.18
Amansie South District Assembly	3,505,832.46
Amansie West District Assembly	2,475,824.70
Amenfi Central District Assembly	775,804.85
Anloga District Assembly_AnDA	575,217.67
Aowin Municipal Assembly	1,026,643.64
Asante Akim Central Municipal Assembly	1,666,106.54
Asante Akim North District Assembly	1,130,578.90
Asante Akim South Municipal Assembly	993,027.17
Asene-Manso-Akroso District Assembly	584,483.69
Ashaiman Municipal Assembly	4,366,456.32
Asikuma-Odoben-Brakwa-Breman District Assembly	389,820.63
Asokore Mampong Municipal Assembly	1,531,844.25
Asokwa Municipal Assembly	5,640,963.71
Assin Fosu Municipal Assembly	795,291.02
Assin North District Assembly	286,533.92

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2022

MMDAs	INTERNALLY GEN. FUND GHc
Assin South District Assembly	322,436.81
Asunafo North Municipal Assembly	2,171,456.52
Asunafo South District Assembly	421,766.59
Asuogyaman District Assembly	929,801.64
Asutifi North District Assembly	9,256,717.17
Asutifi South District Assembly	1,196,392.68
Atebubu Amantin Municipal Assembly	2,286,922.45
Atiwa East District Assembly	1,159,162.96
Atiwa West District Assembly	1,128,711.16
Atwima Kwanwoma District Assembly	2,038,024.03
Atwima Mponua District Assembly	1,748,310.64
Atwima Nwabiagya Municipal Assembly	2,008,371.92
Atwima Nwabiagya North District Assembly	960,476.44
Awutu Senya District Assembly	1,182,919.80
Awutu Senya East Municipal Assembly	4,724,897.02
Ayawaso Central Municipal Assembly_ACMA	4,885,250.92
Ayawaso East Municipal Assembly	3,838,590.95
Ayawaso North Municipal Assembly	1,079,354.42
Ayawaso West Municipal Assembly	13,686,138.66
Ayensuano District Assembly	765,208.69
Banda District Assembly	200,763.72
Bawku Municipal Assembly	684,540.91
Bawku West District Assembly	549,089.84
Bekwai Municipal Assembly	1,846,367.59
Berekum East Municipal Assembly	1,048,963.45
Berekum West District Assembly	240,791.02
Bia East District Assembly	788,684.49
Bia West District Assembly	890,000.21
Biakoye District Assembly	279,049.71
Bibiani/Anhwiaso/Bekwai Municipal Assembly	3,912,916.34
Binduri District Assembly	75,204.05
Birim North District Assembly	8,010,820.67
Birim South District Assembly	414,160.86
Birim Central Municipal Assembly	1,661,578.31
Bodi District Assembly	175,317.82
Bole District Assembly	683,601.17
Bolgatanga East District Assembly	111,543.95
Bolgatanga Municipal Assembly	1,151,076.10
Bongo District Assembly	307,448.75
Bosome Freho District Assembly	201,757.01
Bosomtwe District Assembly	1,124,525.55
Builsa North District Assembly	131,822.35
Builsa South District Assembly	164,050.89
Bunkpurugu Nakpanduri District Assembly	120,100.12
Cape Coast Metropolitan Assembly	4,193,098.41
Central Gonja District Assembly	1,233,891.29
Central Tongu District Assembly	222,755.16
Chereponi District Assembly	458,142.56

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2022

MMDAs	INTERNALLY GEN. FUND GH¢
Dafiama Bussie Issa District Assembly	370,449.32
Denkyembour District Assembly	1,062,451.45
Dormaa Central Municipal	1,316,634.97
Dormaa East District Assembly	606,734.61
Dormaa West District Assembly	812,266.71
East Gonja Municipal Assembly	114,176.96
East Mamprusi Municipal Assembly	98,479.16
Effia Kwesimintsim Municipal Assembly	2,827,743.66
Effutu Municipal Assembly	1,461,109.08
Ejisu Municipal Assembly	2,368,125.29
Ejura Sekyredumasi Municipal Assembly	1,464,171.90
Ekumfi District Assembly	190,061.00
Ellembele District Assembly	6,270,122.53
Fanteakwa North District Assembly	685,118.56
Fanteakwa South District Assembly	891,366.08
Ga Central Municipal Assembly	4,418,441.25
Ga East Municipal Assembly	7,956,990.54
Ga North Municipal Assembly	4,562,532.41
Ga South Municipal Assembly	3,976,121.49
Ga West Municipal Assembly	5,651,726.10
Garu District Assembly	71,242.00
Gomoa Central District Assembly	747,796.91
Gomoa East District Assembly	2,760,925.55
Gomoa West District Assembly	809,441.06
Guan District Assembly_GuDA	77,635.13
Gushiegu Municipal Assembly	301,112.98
Ho Municipal Assembly	2,752,757.46
Ho West District Assembly	442,402.16
Hohoe Municipal Assembly	1,279,864.96
Jaman North District Assembly	1,780,938.64
Jaman South Municipal Assembly	1,186,068.24
Jasikan District Assembly	319,814.23
Jirapa Municipal Assembly	213,107.00
Jomoro Municipal Assembly	1,246,640.23
Juaben Municipal Assembly	616,615.09
Juaboso District Assembly	935,983.10
Kajebi District Assembly	523,946.67
Karaga District Assembly	117,089.39
Kassena Nankana East Municipal Assembly	686,695.52
Kassena Nankana West District Assembly	577,246.64
Keta Municipal Assembly	565,793.78
Ketu North Municipal Assembly	635,442.89
Ketu South Municipal Assembly	1,676,987.70
Kintampo North Municipal Assembly	1,282,170.73
Kintampo South District Assembly	417,237.96
Komenda-Edina-Eguafo-Abirim Municipal Assembly	1,217,679.13
Korle Klotey Municipal Assembly_KoKMA	14,328,901.90
Kpandai District Assembly	93,671.81

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2022

MMDAs	INTERNALLY GEN. FUND GHc
Kpando Municipal Assembly	486,271.74
Kpone Katamanso Municipal Assembly	16,331,570.57
Krachi East Municipal Assembly	577,053.79
Krachi Nchumuru District Assembly	188,616.17
Krachi West District Assembly	4,675,654.62
Krowor Municipal Assembly	2,851,919.52
Kumasi Metropolitan Assembly	23,773,580.84
Kumbungu District Assembly	225,048.11
Kwabre East Municipal Assembly	1,793,740.57
Kwadaso Municipal Assembly	1,964,719.85
Kwaebibirem Municipal Assembly	983,623.91
Kwahu Afram Plains North District Assembly	374,359.72
Kwahu Afram Plains South District Assembly	672,316.06
Kwahu East District Assembly	632,158.44
Kwahu South District Assembly	1,246,827.75
Kwahu West Municipal Assembly	2,198,353.62
La Dade-Kotopon Municipal Assembly	12,158,234.96
Lambusie Karni District Assembly	347,876.11
La-Nkwantanang Municipal Assembly	7,450,282.30
Lawra Municipal Assembly	193,093.46
Ledzokuku Municipal Assembly	7,014,357.62
Lower Manya Krobo Municipal Assembly	1,027,632.67
Mampong Municipal Assembly	1,496,667.04
Mamprugu Moagduri District Assembly	121,455.03
Mfantsiman Municipal Assembly	1,691,024.87
Mion District Assembly	158,585.83
Mpohor District Assembly	1,898,597.25
Nabdram District Assembly	85,301.11
Nadowli Kaleo District Assembly	198,462.04
Nandom District Assembly	209,335.40
Nantom District Assembly	117,032.52
Nanumba North Municipal Assembly	423,595.05
Nanumba South District Assembly	225,075.24
New Juaben North Municipal Assembly	1,314,635.68
New Juaben South Municipal Assembly	2,227,430.06
Ningo-Prampram District Assembly	3,070,881.93
Nkoranza North District Assembly	381,366.36
Nkoranza South Municipal Assembly	735,902.50
Nkwanta North District Assembly	686,139.65
Nkwanta South Municipal Assembly	399,853.19
North Dayi District Assembly	251,174.62
North East Gonja District Assembly_NEGDA	89,265.00
North Gonja District Assembly	105,051.29
North Tongu District Assembly	719,109.82
Nsawam Adoagyiri Municipal Assembly	2,107,651.98
Nzema East Municipal Assembly	998,731.16
Obuasi East District Assembly	1,439,152.32
Obuasi Municipal Assembly	5,642,060.53

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2022

MMDAs	INTERNALLY GEN. FUND GHc
Offinso Municipal Assembly	1,232,749.74
Offinso North District Assembly	592,979.71
Oforikrom Municipal Assembly	2,861,935.55
Okaikwei North Municipal Assembly	5,508,862.06
Okere District Assembly	694,073.91
Old Tafo Municipal Assembly	1,554,274.28
Prestea-Huni Valley Municipal Assembly	12,254,670.61
Pru East District Assembly	598,157.40
Pru West District Assembly	588,250.73
Pusiga District Assembly	220,821.01
Saboba District Assembly	132,991.61
Sagnerigu Municipal Assembly	536,175.84
Savelugu Municipal Assembly	359,953.67
Sawla/Tuna/Kalba District Assembly	224,301.30
Sefwi Akontombra District Assembly	538,217.72
Sefwi Wiawso Municipal Assembly	2,977,836.35
Sekondi Takoradi Metropolitan Assembly	13,148,692.82
Sekyere Afram Plains District Assembly	152,107.54
Sekyere Central District Assembly	566,241.93
Sekyere East District Assembly	603,654.67
Sekyere Kumawu District Assembly	683,973.81
Sekyere South District Assembly	870,499.81
Sene East District Assembly	404,784.04
Sene West District Assembly	462,154.47
Shai-Osudoku District Assembly	2,298,284.12
Shama District Assembly	2,111,176.45
Sissala East Municipal Assembly	548,283.56
Sissala West District Assembly	304,504.17
South Dayi District Assembly	533,787.02
South Tongu District Assembly	832,159.18
Suaman District Assembly	230,639.80
Suame Municipal Assembly	2,185,937.17
Suhum Municipal Assembly	1,259,096.66
Sunyani Municipal Assembly	3,158,562.13
Sunyani West District Assembly	1,222,507.69
Tain District Assembly	413,224.13
Talensi District Assembly	1,247,380.30
Tamale Metropolitan Assembly	3,448,571.93
Tano North Municipal Assembly	969,527.66
Tano South Municipal Assembly	1,037,494.27
Tarkwa Nsuaem Municipal Assembly	18,460,014.37
Tatale Sanguli District Assembly	89,329.44
Techiman Municipal Assembly	3,588,911.67
Techiman North District Assembly	898,429.24
Tema Metropolitan Assembly	20,539,312.86
Tema West Municipal Assembly	11,708,143.02

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2022

MMDAs	INTERNALLY GEN. FUND GH¢
Tempane District Assembly	95,626.02
Tolon District Assembly	2,862,968.66
Twifo Hemang Lower Denkyira District Assembly	366,691.39
Twifu Ati Morkwa District Assembly	646,799.98
Upper Denkyira East Municipal Assembly	1,458,080.07
Upper Denkyira West District Assembly	3,138,344.31
Upper Manya Krobo District Assembly	536,931.53
Upper West Akim District Assembly	1,073,454.34
Wa East District Assembly	1,405,391.45
Wa Municipal Assembly	1,456,421.58
Wa West District Assembly	128,874.53
Wassa Amenfi East Municipal Assembly	2,459,164.49
Wassa Amenfi West Municipal Assembly	948,665.94
Wassa East District Assembly	1,564,143.02
Weija-Gbawe Municipal Assembly	5,573,573.65
Wenchi Municipal Assembly	1,473,506.74
West Akim Municipal Assembly	2,538,749.43
West Gonja District Assembly	273,557.81
West Mamprusi Municipal Assembly	303,569.20
Yendi Municipal Assembly	680,597.52
Yilo Krobo Municipal Assembly	1,193,590.19
Yunyoo Nasuan District Assembly	47,035.39
Zabzugu District Assembly	548,496.18
Grand Total	536,444,663.55

SUMMARY CLASSIFICATION OF REVENUE ITEM BY SOE FOR THE YEAR 2022

SOEs	FINES, PENALTIES AND FORTFEITURE GH¢	MISCELLANEOUS (OTHER REVENUE) GH¢	PROPERTY INCOME GH¢	SALES OF GOODS AND SERVICES GH¢	GRAND TOTAL GH¢
State Owned Enterprises					
AirtelTigo Ghana Limited	0	0	0	726,017,822	726,017,822
Architectural Engineering Services Limited	0	994,102	0	20,862,067	21,856,169
Bank Of Ghana	39,716,052	175,433,748	4,042,500	4,584,364,031	4,803,556,331
Bui Power Authority	0	0	2,949,323	861,225,795	864,175,119
Bulk Oil & Storage Transportation Company	0	439,828,437	50,315	2,651,304,876	3,091,183,628
Cocoa Marketing Company	0	103,280,200	659,130	185,973,840	289,913,170
Consolidated Bank Ghana Limited	0	333,397,270	613,813,115	0	947,210,385
E.S.L.A PLC	0	142,413,000	0	0	142,413,000
Electricity Company of Ghana	0	535,290,000	23,576,000	7,860,844,000	8,419,710,000
Ghana Airports Company Limited	0	26,441,000	0	886,398,000	912,839,000
Ghana Amalgamated Trust PLC	0	8,015,608	65,606,640	3,124,540	76,746,788
Ghana Broadcasting Corporation	0	8,337,840	0	16,115,947	24,453,787
Ghana Civil Aviation Authority	0	9,375,013	0	414,096,485	423,471,498
Ghana Commodity Exchange Limited	0	1,071,456	0	796,749	1,868,205
Ghana Cylinder Manufacturing Company Limited	0	0	0	1,806,559	1,806,559
Ghana Exim Bank	0	13,491,577	0	81,908,997	95,400,574
Ghana Grid Company	0	41,593,510	0	1,534,842,410	1,576,435,920
Ghana Infrastructure Investment Fund	0	12,869,830	36,321,843	89,152,738	138,344,412
Ghana Integrated Aluminium Development Corporation	0	1,000	0	0	1,000
Ghana Maritime Authority	23,512,119	95,062,529	0	263,974,903	382,549,551
Ghana National Gas Company Limited	0	652,982,000	0	1,682,302,000	2,335,284,000
Ghana National Petroleum Corporation	0	66,779,000	85,932,000	7,329,547,000	7,482,258,000
Ghana Ports and Harbours Authority	0	652,769,649	0	2,259,401,225	2,912,170,874
Ghana Post Company Limited	0	7,965,438	0	98,975,997	106,941,435
Ghana Publishing Company Limited	0	256,075	0	32,530,856	32,786,931
Ghana Supply Company Limited	0	0	685,658	6,180,555	6,866,213
Ghana Water Company Limited	0	88,883,630	1,515,094	1,335,387,323	1,425,786,047
Ghana Women's Fund Company Limited	0	0	0	243,796	243,796
Graphic Communications Group Limited	0	1,770,586	1,897,311	43,062,258	46,730,155
National Food Buffer Stock Company Limited	0	95,044	0	735,246,948	735,341,992
National Homeownership Fund	0	0	0	18,742,634	18,742,634
National Insurance Commission	2,759,000	59,483,035	0	10,794,183	73,036,218
National Investment Bank	0	8,387,986	1,558,499	477,162,164	487,108,649
News Times Corporation	0	395,659	114,093	11,074,549	11,584,301
Northern Electricity Distribution Company	0	89,897,949	245,494	1,002,486,908	1,092,630,351
Precious Minerals Marketing Company	0	1,197,316	0	34,469,361	35,666,677
PSC Tema Shipyard	0	0	33,983,001	0	33,983,001
SIC Life Company	0	110,035,521	0	537,097,078	647,132,598
Social Investment Fund	0	5,189,180	0	0	5,189,180
Social Security and National Insurance Trust	0	184,375,938	715,352,000	4,356,234,852	5,255,962,790
State Housing Company Limited	0	8,154,552	56,774,105	17,984,546	82,913,203
TDC Development Company Limited	0	0	92,554,238	43,882,977	136,437,215
Tema Oil Refinery	0	0	0	171,663,000	171,663,000
Venture Capital Trust Fund	0	35,818,999	0	0	35,818,999
Volta Aluminium Company Limited	0	89,249,840	1,006,467,270	0	1,095,717,110
Volta Lake Transport Company	0	209,410	35,080	24,065,536	24,310,027
Volta River Authority	0	173,494,000	0	5,457,392,000	5,630,886,000
Grand Total	65,987,171	4,184,286,927	2,744,132,710	45,868,737,506	52,863,144,314

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		ANNUAL BUDGET FUNDING AMOUNT		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Audit Service														
Central Gov't	35,628,892		0	0	0	0	0	0	0	0	0	0	0	35,628,892
Commercial Audit	17,959,268		0	0	0	0	0	0	0	0	0	0	0	17,959,268
Headquarters	53,873,652		0	0	0	0	0	0	0	0	0	0	0	53,873,652
Other Government Obligation_Non Road Arrears	2,040,000		0	0	0	0	0	0	0	0	0	0	0	2,040,000
Performance & Special Audit	35,426,468		0	0	0	0	0	0	0	0	0	0	0	35,426,468
Regional_District Audits & EIDA	281,903,800		8,881,226	0	0	0	0	0	0	0	0	0	0	290,785,026
TOTAL	426,832,079		8,881,226	0	0	0	0	0	0	0	0	0	0	435,713,305
Commission on Human Rights and Admin. Justice														
Administration and Finance Department	48,406,476		0	0	0	0	0	0	0	0	0	0	0	48,406,476
Administrative Justice Department	174,589		0	0	0	0	0	0	0	0	0	0	0	174,589
Anti Corruption Department	1,225,028		0	0	0	0	0	0	0	0	0	0	0	1,225,028
Human Rights Department	75,987		0	0	0	0	0	0	0	0	0	0	0	75,987
Regional Offices	396,000		0	0	0	0	0	0	0	0	0	0	0	396,000
TOTAL	50,278,079		0	0	0	0	0	0	0	0	0	0	0	50,278,079
Electoral Commission														
Headquarters	61,336,553		0	0	30,220	0	0	0	0	0	0	0	0	61,366,773
Other Government Obligation, Gratuity	1,078,748		0	0	0	0	0	0	0	0	0	0	0	1,078,748
Other Government Obligation_Non Road Arrears	7,290,563		0	0	0	0	0	0	0	0	0	0	0	7,290,563
Regional Offices	1,090,346		0	0	0	0	0	0	0	0	0	0	0	1,090,346
TOTAL	70,796,211		0	0	30,220	0	0	0	0	0	0	0	0	70,826,431
Energy Fund														
Energy Levy Fund	0		0	0	0	0	57,560,316	0	0	0	0	0	0	57,560,316
TOTAL	0		0	0	0	0	57,560,316	0	0	0	0	0	0	57,560,316
GETFund														
GETFUND	0		0	0	0	0	1,194,314,744	0	0	0	0	0	0	1,194,314,744
TOTAL	0		0	0	0	0	1,194,314,744	0	0	0	0	0	0	1,194,314,744
Ghana Revenue Authority														
Headquarters	2,214,856,676		0	0	0	0	0	0	0	0	0	0	0	2,214,856,676
TOTAL	2,214,856,676		0	0	0	0	0	0	0	0	0	0	0	2,214,856,676
Judiciary and Judicial Service														
General Administration	389,534,404		0	0	23,112,521	0	0	0	0	0	0	0	0	412,646,925
Judiciary	66,683,941		0	0	0	0	0	0	0	0	0	0	0	66,683,941
TOTAL	456,218,346		0	0	23,112,521	0	0	0	0	0	0	0	0	479,330,866
Legal Aid Commission														
Headquarters	26,771,077		0	0	128,275	0	0	0	0	0	0	0	0	26,899,352
TOTAL	26,771,077		0	0	128,275	0	0	0	0	0	0	0	0	26,899,352
Min of Employment & Labour Relation														
Dept. of Co-operatives	9,324,979		0	0	0	0	0	0	0	0	0	0	0	9,324,979
Dept. of Factories Inspectorate	3,780,571		0	0	0	0	0	0	0	0	0	0	0	3,780,571
Fair Wages and Salaries Commission	3,288,148		0	0	0	0	0	0	0	0	0	0	0	3,288,148
Ghana Cooperative Council	74,295		0	0	0	0	0	0	0	0	0	0	0	74,295
Headquarters	6,545,158		837,256	0	0	0	0	0	0	0	0	0	0	7,382,414
Integrated Community Centres For Employable Skills	10,647,847		0	0	0	0	0	0	0	0	0	0	0	10,647,847

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		ANNUAL BUDGET FUNDING AMOUNT		UNSPECIFIED		GRAND TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
Labour Department	10,044,843		0		0		0		0		0		0	10,044,843
Management Development & Productivity Institute	2,685,376		0		2,391,221		0		0		0		0	5,076,597
National Pensions and Regulatory Authority	0		0		54,838,101		0		0		0		0	54,838,101
National Vocational Training Institute	26,538,944		0		8,985,959		0		0		0		0	35,524,903
Opportunity Industrialisation Center	5,675,176		0		5,885,728		0		0		0		0	11,560,904
Organisation of African Trade Union Unity	370,127		0		0		0		0		0		0	370,127
Other Government Obligation, Contingency	5,118,763		0		0		0		0		0		0	5,118,763
Other Government Obligation, Non Road Arrears	18,230,735		0		0		0		0		0		0	18,230,735
Other Government Obligation, Other Earmarked Fund	413,944,955		0		0		0		0		0		0	413,944,955
Other Government Obligation, Subscription	229,849		0		0		0		0		0		0	229,849
TOTAL	516,499,764		837,256		72,101,010		0		0		0		0	589,438,030
Ministry of Communications and Digitalisation														
Cyber Security Secretariat	2,262,938		10,538,602		0		0		0		0		0	12,801,540
Data Protection Commission	0		1,193,718		7,163,635		0		0		0		0	8,357,353
Ghana- India Kofi Annan Centre of Excellence in ICT	4,499,587		0		1,151,745		0		0		0		0	5,651,332
Ghana Meteorological Agency	10,787,745		34,478,431		2,746,232		0		0		0		0	48,012,407
Headquarters	16,361,873		10,970,879		10,340		0		0		0		0	27,343,092
National Information Technology Agency	7,039,520		0		16,061,267		0		0		0		0	23,100,787
Other Government Obligation, Non Road Arrears	66,123,881		0		0		0		0		0		0	66,123,881
Other Government Obligation, Subscription	495,862		0		0		0		0		0		0	495,862
Postal & Courier Services Regulatory Commission	793,094		0		1,362,905		0		0		0		0	2,155,999
TOTAL	108,364,501		57,181,630		28,496,123		0		0		0		0	194,042,254
Ministry of Chieftaincy and Religious Affairs														
Headquarters	20,820,363		0		0		0		0		0		0	20,820,363
National House of Chiefs	14,332,673		0		0		0		0		0		0	14,332,673
Other Government Obligation, Non Road Arrears	4,863,250		0		0		0		0		0		0	4,863,250
TOTAL	40,016,286		0		0		0		0		0		0	40,016,286
Ministry of Defence														
Ghana Armed Forces	2,217,075,447		0		24,980,671		0		0		0		0	2,242,056,118
Headquarters	7,136,077		0		0		0		0		0		0	7,136,077
Other Government Obligation, Contingency	13,305,613		0		0		0		0		0		0	13,305,613
Other Government Obligation, General Government Services	1,424,295		0		0		0		0		0		0	1,424,295
Other Government Obligation, Gratuity	93,163,749		0		0		0		0		0		0	93,163,749
Other Government Obligation, Non Road Arrears	557,228,771		0		0		0		0		0		0	557,228,771
TOTAL	2,889,333,952		0		24,980,671		0		0		0		0	2,914,314,623
Ministry of Education														
Ghana Book Development Council	616,245		0		698,121		0		0		0		0	1,314,366
Ghana Education Service (GES)	12,401,718,593		163,218,885		21,473,035		0		0		0		0	12,586,410,513
Ghana Library Board	13,039,912		3,863,823		385,170		663,460		0		0		0	17,952,365
Ghana National Commission for UNESCO	1,083,546		0		0		0		0		0		0	1,083,546
Headquarters	76,361,163		38,472,671		21,339,539		12,375		198,463,220		0		0	334,648,968
National Service Secretariat	553,851,929		0		10,455,652		271,753		0		0		0	564,579,335
Other Government Obligation, General Government Services	14,623,588		0		0		0		0		0		0	14,623,588
Other Government Obligation, Non Road Arrears	10,446,147		0		0		0		0		0		0	10,446,147
Regional / District / School Services	1,344,098		4,000		0		0		0		0		0	1,348,098
Tertiary	3,008,870,647		316,878		2,647,641,090		15,158,234		0		0		0	5,671,986,848
WAEC (INTERNATIONAL)	3,500,000		0		0		0		0		0		0	3,500,000
WAEC (National)	19,891,071		0		0		0		0		0		0	19,891,071

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUND SOURCE**

MDAS	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		ANNUAL BUDGET FUNDING AMOUNT		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
TOTAL	16,105,346,939	205,876,256	2,701,992,607	16,105,822	198,463,220	0	0	19,227,784,844						
Ministry of Energy														
Department of Petroleum	4,127	12,433	1,080	0	0	0	0	17,640						
Headquarters	39,308,143	0	0	0	76,471,271	0	0	115,779,414						
Other Government Obligation_Non Road Arrears	365,994,610	0	0	0	0	0	0	365,994,610						
Other Government Obligation_Subsidy	536,583,478	0	0	0	0	0	0	536,583,478						
TOTAL	941,890,358	12,433	1,080	0	76,471,271	0	0	1,018,375,142						
Ministry of Environment Science, Technology and Innovation														
Council for Scientific and Industrial Research (C.S.I.R)	196,933,351	31,631,274	48,854,433	0	0	0	0	277,419,058						
Environmental Protection Agency	0	70,618,841	166,492,863	0	0	0	0	237,111,704						
Ghana Atomic Energy Commission	70,332,081	4,539,035	37,467,485	2,474,272	0	0	0	114,812,873						
Headquarters	5,803,267	0	0	0	0	0	0	5,803,267						
Land Use & Spatial Planning Authority(T.C.P.D)	9,529,426	0	0	0	0	0	0	9,529,426						
National Biosafety Authority (NBA)	303,285	191,384	125,338	0	0	0	0	620,007						
Nuclear Regulatory Authority	10,415,715	5,697,504	1,592,115	0	0	0	0	17,705,334						
Other Government Obligation_Contingency	330,094	0	0	0	0	0	0	330,094						
Other Government Obligation_Non Road Arrears	1,205,420	0	0	0	0	0	0	1,205,420						
Other Government Obligation_Other Earmarked Fund	2,682,862	0	0	0	0	0	0	2,682,862						
Other Government Obligation_Subscription	901,803	0	56,189	0	0	0	0	957,992						
TOTAL	298,437,305	112,678,038	254,588,422	2,474,272	0	0	0	668,178,037						
Ministry of Finance														
Controller and Acct. General's Dept.	299,648,683	1,879,730	21,188,971	0	0	0	0	322,717,384						
Finance Headquarters	117,370,398	202,784,556	53,098,525	0	4,971,970	0	0	378,225,450						
Financial Intelligence Centre	4,273,962	0	0	0	0	0	0	4,273,962						
Institute of Accountancy Training	1,454,921	0	97,290	0	0	0	0	1,552,211						
Other Government Obligation_Debt Management	278,160,375	0	0	0	0	0	0	278,160,375						
Other Government Obligation_Contingency	838,231	0	0	0	0	0	0	838,231						
Other Government Obligation_General Government Services	147,504,957	0	0	0	0	0	0	147,504,957						
Other Government Obligation_Non Road Arrears	145,162,585	0	0	0	0	0	0	145,162,585						
Other Government Obligation_Subscription	8,479,203	0	0	0	0	0	0	8,479,203						
Public Procurement Authority	5,024,840	0	5,596,829	0	0	0	0	10,621,669						
Statistical Service	15,171,959	61,370,896	0	0	0	0	0	76,542,855						
TOTAL	1,023,090,114	266,035,183	79,981,615	0	4,971,970	0	0	1,374,078,881						
Ministry of Fisheries and Aquaculture Development														
Fisheries Commission	54,500	0	20,667,602	0	0	0	0	20,722,102						
Ghana Atomic Energy Commission	0	0	1,292	0	0	0	0	1,292						
Headquarters	16,315,730	0	15,597,876	0	1,120,001	0	0	33,033,607						
Other Government Obligation_Contingency	5,000,000	0	0	0	0	0	0	5,000,000						
Other Government Obligation_Non Road Arrears	17,663,550	0	0	0	0	0	0	17,663,550						
TOTAL	39,033,780	0	36,266,770	0	1,120,001	0	0	76,420,551						

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		ANNUAL BUDGET FUNDING AMOUNT		UNSPECIFIED		GRAND TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢		GH¢		GH¢	
Ministry of Food and Agriculture														
Agric. Engineering Services Dept.	1,863,453		136,063		0		0	0	0	0	0	0	0	1,999,516
Animal Production Directorate	3,917,412		314,033		0		0	0	0	0	0	0	0	4,231,445
Cotton Development Authority	0		16,578		0		0	0	0	0	0	0	0	16,578
Crop Services Directorate	369,857,279		11,312,136		0		0	0	0	0	0	0	0	381,169,414
Directorate of Agric. Extension Services.	2,874,287		1,269,030		0		0	0	0	0	0	0	0	4,143,317
Finance and Administration Directorate	23,946,941		93,326,678		0		0	0	0	0	0	0	0	117,273,619
Ghana Irrigation Development Authority	22,600,310		35,653		0		0	0	96,247,230	0	0	0	0	118,883,194
Ghana Permanent Representative in Rome	1,324,850		0		0		0	0	0	0	0	0	0	1,324,850
Grains and Legumes Dev. Board	3,538,437		242,535		0		0	0	0	0	0	0	0	3,780,972
Human Resource Development Management	8,595,250		429,143		335,953		0	0	0	0	0	0	0	9,360,346
Monitoring and Evaluation Directorate	677,504		3,316,661		0		0	0	0	0	0	0	0	3,994,165
NORRIP	249,352		0		0		0	0	0	0	0	0	0	249,352
Northern Regional Agric Dev	279,880		81,176		0		0	0	0	0	0	0	0	361,057
Other Government Obligation_Non Road Arrears	16,868,903		0		0		0	0	0	0	0	0	0	16,868,903
Plant Protection & Regulatory Services	42,546,039		3,102,606		1,858,878		0	0	0	0	0	0	0	47,507,522
Policy Planning and Budget Directorate	1,452,386		755,683		0		0	0	0	0	0	0	0	2,208,069
Statistics Research and Information Dept	2,232,119		187,023		0		0	0	0	0	0	0	0	2,419,142
Vertinary Council	0		253,787		0		0	0	0	0	0	0	0	253,787
Veterinary Services Dept. (Central Administration)	37,931,111		668,554		706,766		0	0	0	0	0	0	0	39,306,431
Women in Agric. Development Department	935,500		117,545		0		0	0	0	0	0	0	0	1,053,045
TOTAL	541,691,013		115,564,884		2,901,597		0	0	96,247,230	0	0	0	0	756,404,724
Ministry of Foreign Affairs and Reg Integration														
Africa Region Missions	161,417,710		0		0		0	0	0	0	0	0	0	161,417,710
America Region Missions	61,180,579		0		0		0	0	0	0	0	0	0	61,180,579
Europe Region Missions	150,391,168		0		0		0	0	0	0	0	0	0	150,391,168
Headquarters	23,988,025		0		68,124,842		0	0	0	0	0	0	0	92,112,866
Middle East and Asia Region Missions	96,609,823		0		0		0	0	0	0	0	0	0	96,609,823
Other Government Obligation_Contingency	18,974,465		0		0		0	0	0	0	0	0	0	18,974,465
Other Government Obligation_Non Road Arrears	23,330,026		0		0		0	0	0	0	0	0	0	23,330,026
Subvented Organisation	193,272		0		0		0	0	0	0	0	0	0	193,272
TOTAL	536,085,068		0		68,124,842		0	0	0	0	0	0	0	604,209,909
Ministry of Gender, Children and Social Protection														
Department of Children	2,972,784		1,620,323		494,459		0	0	0	0	0	0	0	5,087,567
Department of Gender	2,932,809		877,431		0		0	0	0	0	0	0	0	3,810,240
Department of Social Protection	0		729,816		0		0	0	0	0	0	0	0	729,816
Dept. of Social Welfare	33,747,864		465,673		54,510		0	0	0	0	0	0	0	34,268,047
Headquarters	738,824,726		123,823,067		0		0	0	0	0	0	0	0	862,647,793
National Council on Persons with Disability	1,768,903		0		0		0	0	0	0	0	0	0	1,768,903
Other Government Obligation_General Government Services	4,038,566		0		0		0	0	0	0	0	0	0	4,038,566
TOTAL	784,285,653		127,516,310		548,969		0	0	0	0	0	0	0	912,350,932
Ministry of Health														
Ahmadiyya Muslim Health Service-Ghana	34,677,733		0		0		0	0	0	0	0	0	0	34,677,733
Christian Health Association of Ghana	1,388,693,328		0		73,964		0	0	0	0	0	0	0	1,388,767,291
District Health Administration	0		4,735,999		98,277,514		0	0	0	0	0	0	0	103,013,513
District Hospitals	45,185		231,961		178,401,394		0	0	0	0	0	0	0	178,678,540
Ghana Health Service (GHS)	4,597,791,834		11,031,626		1,967,973,717		30,532	0	0	0	0	0	0	6,576,827,709
Headquarters	0		0		4,184		0	0	0	0	0	0	0	4,184
Health Headquarters	316,130,067		1,085,216		11,571,541		0	0	14,909,286	0	0	0	0	343,696,109

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		ANNUAL BUDGET FUNDING AMOUNT		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Other Government Obligation_Non Road Arrears	155,433,173		0		0		0		0		0		0	155,433,173
Regulatory Agencies	53,748,479		4,576,216		228,995,042		0		0		0		0	287,319,738
Sub Districts-CHIPS Compound	0		0		4,968,400		0		0		0		0	4,968,400
Sub Districts-Clinics	0		0		21,168,199		0		0		0		0	21,168,199
Sub Districts-Health Centres	0		0		56,006,252		0		0		0		0	56,006,252
Sub Districts-Polyclinics	0		0		58,989,276		0		0		0		0	58,989,276
Subvented Organisations	100,982,432		966,871		115,429,143		0		0		0		0	217,378,446
Teaching Hospitals	934,571,233		0		616,210,540		0		0		0		0	1,550,781,773
Training Institutions	100,021,413		0		406,314,908		10,200		0		0		0	506,346,522
TOTAL	7,682,094,877		22,627,889		3,764,384,074		40,732		14,909,286		0		0	11,484,056,857
Ministry of Information														
Ghana Broadcasting Corporation (GBC)	51,892,502		0		0		0		0		0		0	51,892,502
Ghana News Agency	8,521,804		0		127,123		0		0		0		0	8,648,927
Headquarters	5,141,004		0		8,165		0		0		0		0	5,149,170
Information Services Department	37,355,554		0		0		0		0		0		0	37,355,554
Other Government Obligation_Contingency	14,981,776		0		0		0		0		0		0	14,981,776
Other Government Obligation_Non Road Arrears	6,674,472		0		0		0		0		0		0	6,674,472
TOTAL	124,567,113		0		135,288		0		0		0		0	124,702,400
Ministry of Lands and Natural Resources														
Forestry Commission	151,009,734		0		272,763,731		0		0		0		0	423,773,465
Geological Survey Department	6,245,395		13,875,168		358,517		0		0		0		0	20,479,080
Ghana Integrated Iron and Steel Development Corporation	11,817,784		0		0		0		10,608,117		0		0	22,425,900
Ghana School of Survey & Mapping	0		0		1,618,187		0		0		0		0	1,618,187
GIADDEC	17,073,510		0		0		0		0		0		0	17,073,510
Headquarters	35,261,832		37,618,173		0		0		0		0		0	72,880,006
Lands Commission	66,054,925		556,059,734		75,346,481		0		0		0		0	697,461,140
Minerals Commission	0		16,350,000		573,133,196		0		0		0		0	589,483,196
O.A.S.L	9,644,157		0		10,243,520		0		0		0		0	19,887,678
Other Government Obligation_Contingency	1,999,233		0		0		0		0		0		0	1,999,233
Other Government Obligation_General Government Services	171,425		0		0		0		0		0		0	171,425
Other Government Obligation_Non Road Arrears	20,168,288		0		0		0		0		0		0	20,168,288
Other Government Obligation_Subscription	2,384,215		0		0		0		0		0		0	2,384,215
TOTAL	321,830,498		623,903,075		933,463,632		0		10,608,117		0		0	1,889,805,322
Ministry of Local Govt, Decentralisation and Rural Development														
Community Development	30,934,074		0		0		0		0		0		0	30,934,074
Births and Death	21,574,699		0		1,562,556		0		0		0		0	23,137,254
Department of Parks and Gardens	4,757,019		0		384,498		0		0		0		0	5,141,517
Headquarters	17,715,105		189,704,355		0		2,000		69,111,707		0		0	276,533,168
Local Government Service	140,867,282		20,536,424		0		706,795		0		0		0	162,110,501
Other Government Obligation_Contingency	7,624,531		0		0		0		0		0		0	7,624,531
Other Government Obligation_General Government Services	8,040,194		0		0		0		0		0		0	8,040,194
Other Government Obligation_Gravity	47,192,037		0		0		0		0		0		0	47,192,037
Other Government Obligation_Non Road Arrears	138,383,294		0		0		0		0		0		0	138,383,294
TOTAL	417,088,234		210,240,779		1,947,053		708,795		69,111,707		0		0	699,096,569
Ministry Of National Security														
Bureau of National Investigation (BNI)	198,984,026		0		0		0		0		0		0	198,984,026
Headquarters	138,188,000		0		0		0		0		0		0	138,188,000
National Security Council Secretariat	381,117,468		0		0		0		0		0		0	381,117,468

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		ANNUAL BUDGET FUNDING AMOUNT		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Other Government Obligation, Contingency	66,273,994	0	0	0	0	0	0	0	0	0	0	0	0	66,273,994
Other Government Obligation, General Government Services	8,300,000	0	0	0	0	0	0	0	0	0	0	0	0	8,300,000
Other Government Obligation, Non Road Arrears	324,145,559	0	0	0	0	0	0	0	0	0	0	0	0	324,145,559
Research Department	271,306,663	0	0	0	0	0	0	0	0	0	0	0	0	271,306,663
TOTAL	1,388,315,710	0	0	0	0	0	0	0	0	0	0	0	0	1,388,315,710
Ministry Of Parliamentary Affairs														
Headquarters	4,913,337	0	0	0	0	0	0	0	0	0	0	0	0	4,913,337
Other Government Obligation, Arrear	295,400	0	0	0	0	0	0	0	0	0	0	0	0	295,400
TOTAL	5,208,737	0	0	0	0	0	0	0	0	0	0	0	0	5,208,737
Ministry Of Railway Development														
Ghana Railway Development Authority	1,417,348	0	0	2,335,520	0	0	0	0	0	0	0	0	0	3,752,869
Headquarters	5,447,521	0	0	0	0	0	0	0	151,474,609	0	0	0	0	156,922,130
Other Government Obligation, Non Road Arrears	175,284,777	0	0	0	0	0	0	0	0	0	0	0	0	175,284,777
TOTAL	182,149,647	0	2,335,520	0	0	0	0	0	151,474,609	0	0	0	0	335,959,775
Ministry of Roads and Highways														
Department of Feeder Roads	86,402,534	0	0	0	0	0	0	0	143,755,798	0	0	0	0	230,158,332
Department of Urban Roads	50,208,081	71,331,389	34,363	2,256,888	0	0	0	0	272,433,621	0	0	0	0	396,264,342
Ghana Highway Authority	182,432,898	595,784,076	20,324,547	0	0	0	0	0	411,265,095	0	0	0	0	1,209,806,615
Headquarters	7,743,958	31,158,141	1,302,186	5,707,283	0	0	0	0	7,030,000	0	0	0	0	52,941,568
Minerals Commission	0	0	2,800	0	0	0	0	0	0	0	0	0	0	2,800
Other Government Obligation, Non Road Arrears	841,087,151	0	0	0	0	0	0	0	0	0	0	0	0	841,087,151
TOTAL	1,167,874,621	698,273,606	21,663,896	7,964,171	0	0	0	0	834,484,513	0	0	0	0	2,730,260,808
Ministry Of Sanitation and Water Resources														
Community Water and Sanitation Dept	2,346,778	1,126,027	31,151,709	0	0	0	0	0	74,616,655	0	0	0	0	109,241,168
Environmental Health and Sanitation	3,657,613	1,574,748	0	0	0	0	0	0	11,996,448	0	0	0	0	17,228,809
Headquarters	5,941,618	137,681,608	0	0	0	0	0	0	0	0	0	0	0	143,623,226
Other Government Obligation, Arrear	207,200,072	0	0	0	0	0	0	0	0	0	0	0	0	207,200,072
Schools of Hygiene	35,000	0	0	0	0	0	0	0	0	0	0	0	0	35,000
Water Resources Commission	10,375,011	1,226,188	3,107,499	0	0	0	0	0	0	0	0	0	0	14,708,698
TOTAL	229,556,092	141,608,572	34,259,207	0	0	0	0	0	86,613,103	0	0	0	0	492,036,974
Ministry of The Interior														
Gaming Board	0	0	6,112,617	0	0	0	0	0	0	0	0	0	0	6,112,617
Ghana Immigration Service	595,069,358	0	24,517,274	0	0	0	0	0	0	0	0	0	0	619,586,632
Ghana National Fire Service	682,033,003	0	0	0	0	0	0	0	0	0	0	0	0	682,033,003
Ghana Police Service	3,172,249,192	0	5,338,783	10,116	0	0	0	0	0	0	0	0	0	3,177,598,091
Ghana Prisons Service	491,029,014	0	159,683	0	0	0	0	0	0	0	0	0	0	491,188,697
Ghana Refugee Board	1,566,618	0	0	0	0	0	0	0	0	0	0	0	0	1,566,618
Headquarters	9,512,652	0	0	0	0	0	0	0	0	0	0	0	0	9,512,652
Narcotic Control Board	89,425,060	0	238,724	0	0	0	0	0	0	0	0	0	0	89,663,784
National Commission on Small Arms	1,860,755	726,708	0	0	0	0	0	0	0	0	0	0	0	2,587,462
National Disaster Management Organization	170,493,298	5,072,303	0	9,552,458	0	0	0	0	0	0	0	0	0	185,118,060
National Peace Council	4,267,431	654,834	0	0	0	0	0	0	0	0	0	0	0	4,922,264
Other Government Obligation, Contingency	25,699,319	0	0	0	0	0	0	0	0	0	0	0	0	25,699,319
Other Government Obligation, General Government Services	9,009,537	0	0	0	0	0	0	0	0	0	0	0	0	9,009,537
Other Government Obligation, Non Road Arrears	236,958,549	0	0	0	0	0	0	0	0	0	0	0	0	236,958,549
Other Government Obligation, Subscription	389,378	0	0	0	0	0	0	0	0	0	0	0	0	389,378
TOTAL	5,489,563,161	6,453,844	36,367,082	9,562,575	0	0	0	0	86,613,103	0	0	0	0	5,541,946,662

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		ANNUAL BUDGET FUNDING AMOUNT		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ministry of Tourism, Arts and Culture														
Bureau of Ghana Languages	1,822,747	0	0	0	0	0	0	0	0	0	0	0	0	1,822,747
Department of Creative Arts	38,000	0	0	0	0	0	0	0	0	0	0	0	0	38,000
Ghana Tourism Authority	11,118,388	0	0	1,886,951	0	0	0	0	0	0	0	0	0	13,005,340
Headquarters	322,375	152,657,821	0	0	0	0	0	0	0	0	0	0	0	152,980,196
HOTCATT	377,621	0	0	29,240	0	0	0	0	0	0	0	0	0	406,862
National Commission on Culture	42,675,622	0	0	0	0	0	0	0	0	0	0	0	0	42,675,622
Other Government Obligation_Non Road Arrears	2,706,382	0	0	0	0	0	0	0	0	0	0	0	0	2,706,382
Subvented Agencies	14,303,928	0	0	3,905,495	0	0	0	0	0	0	0	0	0	18,209,422
TOTAL	73,365,063	152,657,821	0	5,821,686	0	0	0	0	0	0	0	0	0	231,844,570
Ministry of Trade and Industry														
Business Development	3,179,710	0	0	0	0	0	0	0	0	0	0	0	0	3,179,710
CEDECOM	1,848,815	0	0	125,178	0	0	0	0	0	0	0	0	0	1,973,994
Ghana Export Promotion Authority	3,514,837	36,557,790	0	0	0	0	0	0	0	0	0	0	0	40,072,627
Ghana Free Zones Authority	0	0	0	62,634,457	0	0	0	0	0	0	0	0	0	62,634,457
Ghana Standards Authority	17,302,328	0	0	60,342,157	0	0	0	0	0	0	0	0	0	77,644,484
GRATIS	5,647,821	439,867	0	162,617	0	0	0	0	0	0	0	0	0	6,250,305
Headquarters	57,995,407	1,976,673	0	7,730,714	0	0	0	0	72,630,789	0	0	0	0	140,333,583
NBSSI	14,793,825	84,702,058	0	291,359	0	0	0	0	0	0	0	0	0	99,787,242
Other Government Obligation_Non Road Arrears	14,462,163	0	0	0	0	0	0	0	0	0	0	0	0	14,462,163
Regional Trade Offices	2,351,558	0	0	0	0	0	0	0	0	0	0	0	0	2,351,558
TOTAL	121,096,464	123,676,389	0	131,286,481	0	0	0	0	72,630,789	0	0	0	0	448,690,123
Ministry of Transport														
Driver and Vehicle Licensing Authority	0	0	0	169,076,507	0	0	0	0	0	0	0	0	0	169,076,507
Ghana Shippers Council	0	0	0	71,090,567	0	0	0	0	0	0	0	0	0	71,090,567
Government Technical Training Centre	1,418,981	0	0	0	0	0	0	0	0	0	0	0	0	1,418,981
Headquarters	25,465,640	569,423	0	0	0	0	0	0	0	0	0	0	0	26,035,063

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FOR THE YEAR 2022 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		ANNUAL BUDGET FUNDING AMOUNT		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
National Road Safety Commission	5,098,211	0	0	14,045,783	0	0	0	0	0	0	0	0	0	19,143,994
Other Government Obligation_Non Road Arrears	27,416,385	0	0	0	0	0	0	0	0	0	0	0	0	27,416,385
TOTAL	59,399,217	569,423	569,423	254,212,857	0	0	0	0	0	0	0	0	0	314,181,497
Ministry of Works and Housing														
Headquarters	8,532,153	33,953,961	4,487,739	0	0	0	0	0	0	0	0	0	0	46,973,853
Housing and Rent Control Department	5,883,782	0	915,815	0	0	0	0	0	0	11,513,656	0	0	0	18,313,253
Other Government Obligation_Non Road Arrears	484,685,830	0	0	0	0	0	0	0	0	0	0	0	0	484,685,830
Works	43,195,828	10,818,209	3,608,583	0	0	0	0	0	0	70,703,762	0	0	0	128,326,382
TOTAL	542,297,593	44,772,169	9,012,136	0	0	0	0	0	0	82,217,419	0	0	0	678,299,318
Ministry of Youth and Sports														
Headquarters	78,208,976	588,364,462	1,924,597	28,754,463	0	0	0	0	0	0	0	0	0	697,252,498
National Sports Authority	12,247,497	0	1,789,959	0	0	0	0	0	0	0	0	0	0	14,037,456
National Sports College	1,695,309	0	0	0	0	0	0	0	0	0	0	0	0	1,695,309
National Youth Authority	8,973,515	0	505,215	0	0	0	0	0	0	0	0	0	0	9,478,730
Other Government Obligation_Contingency	1,271,467	0	0	0	0	0	0	0	0	0	0	0	0	1,271,467
Other Government Obligation_General Government Services	12,588,720	0	0	0	0	0	0	0	0	0	0	0	0	12,588,720
Other Government Obligation_Non Road Arrears	120,243,234	0	0	0	0	0	0	0	0	0	0	0	0	120,243,234
TOTAL	235,228,717	588,364,462	4,219,771	28,754,463	0	0	0	0	0	0	0	0	0	856,567,413
National Commission for Civic Education														
Headquarters	0	1,495,649	0	0	0	0	0	0	0	0	0	0	0	1,495,649
Regional Offices	80,045,275	0	0	0	0	0	0	0	0	0	0	0	0	80,045,275
TOTAL	80,045,275	1,495,649	0	0	0	0	0	0	0	0	0	0	0	81,540,924
National Development Planning Commission														
Headquarters	7,712,940	3,771,844	0	0	0	0	0	0	0	0	0	0	0	11,484,784
Other Government Obligation_Contingency	2,949,310	0	0	0	0	0	0	0	0	0	0	0	0	2,949,310
Other Government Obligation_General Government Services	257,000	0	0	0	0	0	0	0	0	0	0	0	0	257,000
Other Government Obligation_Non Road Arrears	1,945,000	0	0	0	0	0	0	0	0	0	0	0	0	1,945,000
TOTAL	12,864,250	3,771,844	0	0	0	0	0	0	0	0	0	0	0	16,636,094
National Health Fund														
National Health Fund	0	0	0	2,723,254,431	0	0	0	0	0	0	0	0	0	2,723,254,431
Regulatory Agencies	0	0	0	8,358	0	0	0	0	0	0	0	0	0	8,358
TOTAL	0	0	0	2,723,262,788	0	0	0	0	0	0	0	0	0	2,723,262,788
National Labour Commission														
Gen. Admin Headquarters	3,352,627	0	0	0	0	0	0	0	0	0	0	0	0	3,352,627
Other Government Obligation_Non Road Arrears	1,214,990	0	0	0	0	0	0	0	0	0	0	0	0	1,214,990
TOTAL	4,567,618	0	0	0	0	0	0	0	0	0	0	0	0	4,567,618
National Media Commission														
General Administration	2,879,080	0	18,167	0	0	0	0	0	0	0	0	0	0	2,897,247
Other Government Obligation_Non Road Arrears	600,000	0	0	0	0	0	0	0	0	0	0	0	0	600,000
TOTAL	3,479,080	0	18,167	0	0	0	0	0	0	0	0	0	0	3,497,247
Office of Government Machinery														
Public Enterprises	458,478	0	0	0	0	0	0	0	0	0	0	0	0	458,478
Commissions and Councils	15,055,717	0	0	0	0	0	0	0	0	0	0	0	0	15,055,717
Ghana AIDS Commission	4,495,622	0	0	0	0	0	0	0	0	0	0	0	0	4,495,622

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		ANNUAL BUDGET FUNDING AMOUNT		UNSPECIFIED		GRAND TOTAL	
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
Ghana Investment Promotion Centre (GIPC)	1,531,088	9,722,039	50,833,569	0	0	0	0	0	0	0	0	0	0	62,086,696
Inner City and Zongo development	24,435,256	2,407,354	0	0	0	0	0	0	0	0	0	0	0	26,842,610
Internal Audit Agency	5,932,793	0	0	0	0	0	0	0	0	0	0	0	0	5,932,793
Microfinance and Small Loans Centre (MASLOC)	12,828,510	0	0	0	0	0	0	0	0	0	0	0	0	12,828,510
Monitoring and Evaluation	982,108	0	0	0	0	0	0	0	0	0	0	0	0	982,108
Nation Builders corps	252,500,003	0	0	0	0	0	0	0	0	0	0	0	0	252,500,003
National Identification Authority (NIA)	69,222,741	0	5,302,030	0	0	0	0	0	0	0	0	0	0	74,524,771
National Population Council (NPC)	2,383,003	0	0	0	0	0	0	0	0	0	0	0	0	2,383,003
Office of the Administrator	651,116	0	0	0	0	0	0	0	0	0	0	0	0	651,116
Office of the President	400,736,079	0	0	0	6,126,030	0	0	0	0	0	0	0	0	406,862,108
Other Government Obligation_Contingency	65,225,798	0	0	0	0	0	0	0	0	0	0	0	0	65,225,798
Other Government Obligation_General Government Services	642,333	0	0	0	0	0	0	0	0	0	0	0	0	642,333
Other Government Obligation_Gratuity	535,102	0	0	0	0	0	0	0	0	0	0	0	0	535,102
Other Government Obligation_Non Road Arrears	39,481,439	0	0	0	0	0	0	0	0	0	0	0	0	39,481,439
Scholarship Secretariat	252,688,030	0	0	0	0	0	0	0	0	0	0	0	0	252,688,030
Special Development Initiatives	101,030,524	0	0	0	0	0	0	0	151,031,743	0	0	0	0	252,062,267
State Interests And Governance	4,124,861	0	0	0	0	0	0	0	0	0	0	0	0	4,124,861
TOTAL	1,254,940,600	12,129,393	56,135,599	12,129,393	6,126,030	151,031,743	0	0	1,480,363,364	0	0	0	0	1,480,363,364
Office of the Attorney General and Ministry of Justice														
Attorney General's Department	76,476,417	0	0	0	0	0	0	0	0	0	0	0	0	76,476,417
CopyRight Office	134,183	0	272,704	0	0	0	0	0	0	0	0	0	0	406,887
Council for Law Reporting	3,965,390	0	290,265	0	0	0	0	0	0	0	0	0	0	4,255,654
Economic and Organised Crime Office	28,607,985	9,557,341	0	0	0	0	0	0	0	0	0	0	0	38,165,327
General Administration	8,393,501	0	0	0	0	0	0	0	0	0	0	0	0	8,393,501
General Legal Council	4,166,231	0	38,021,534	0	0	0	0	0	0	0	0	0	0	42,187,765
Law Reform Commission	1,983,842	0	0	0	0	0	0	0	0	0	0	0	0	1,983,842
Other Government Obligation_Contingency	3,219,150	0	0	0	0	0	0	0	0	0	0	0	0	3,219,150
Other Government Obligation_General Government Services	2,927,589	0	0	0	0	0	0	0	0	0	0	0	0	2,927,589
Other Government Obligation_Non Road Arrears	11,161,414	0	0	0	0	0	0	0	0	0	0	0	0	11,161,414
Registrar General's Dep't	12,302,080	0	47,058,184	0	0	0	0	0	0	0	0	0	0	59,360,264
TOTAL	153,337,781	9,557,341	85,642,686	9,557,341	6,126,030	151,031,743	0	0	248,537,808	0	0	0	0	248,537,808
Office of the Head of Civil Service														
Civil Service Training Centre	0	0	1,435,371	0	0	0	0	0	0	0	0	0	0	1,435,371
Government Secretariat School	15,120	0	1,074,043	0	0	0	0	0	0	0	0	0	0	1,089,163
Headquarters	20,200,463	0	0	0	0	0	0	0	0	0	0	0	0	20,200,463
Institute of Technical Supervision	0	0	186,224	0	0	0	0	0	0	0	0	0	0	186,224
Management Services Division	2,444,392	0	0	0	0	0	0	0	0	0	0	0	0	2,444,392
Other Government Obligation_Non Road Arrears	4,260,465	0	0	0	0	0	0	0	0	0	0	0	0	4,260,465
Public Records and Archives Administration Department	5,533,452	0	45,476	0	0	0	0	0	0	0	0	0	0	5,578,929
TOTAL	32,453,892	0	2,741,114	0	0	0	0	0	35,195,006	0	0	0	0	35,195,006
Office of the Special Prosecutor														
Headquarters	41,691,038	0	0	0	0	0	0	0	0	0	0	0	0	41,691,038
TOTAL	41,691,038	0	0	0	0	0	0	0	41,691,038	0	0	0	0	41,691,038
Parliament of Ghana														
General Administration	547,915,145	0	0	0	0	0	0	0	0	0	0	0	0	547,915,145
Other Government Obligation_Non Road Arrears	983,334	0	0	0	0	0	0	0	0	0	0	0	0	983,334
TOTAL	548,898,479	0	0	0	0	0	0	0	548,898,479	0	0	0	0	548,898,479

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUND SOURCE**

MDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		ANNUAL BUDGET FUNDING AMOUNT		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Public Services Commission														
Office of the Executive Secretary	11,103,076	0	0	0	0	0	0	0	0	0	0	0	0	11,103,076
Other Government Obligation, Gratuity	2,305,548	0	0	0	0	0	0	0	0	0	0	0	0	2,305,548
TOTAL	13,408,625	0	0	0	0	0	0	0	0	0	0	0	0	13,408,625
Right to Information Commission														
Headquarters	15,318,019	0	0	0	0	0	0	0	0	0	0	0	0	15,318,019
TOTAL	15,318,019	0	0	0	0	0	0	0	0	0	0	0	0	15,318,019
Road Fund														
Road Fund	0	0	0	0	0	0	4,802,430	0	0	0	0	0	0	4,802,430
TOTAL	0	0	0	0	0	0	4,802,430	0	0	0	0	0	0	4,802,430
Central GoG														
Controller and Acct. General's Dept.	6,257,804	0	0	0	0	0	0	0	0	0	0	0	0	6,257,804
Debt Management	37,063,844,157	0	0	0	0	0	0	0	0	0	0	0	0	37,063,844,157
Donor Funds	0	62,476	0	0	0	0	0	0	0	0	0	0	0	62,476
Exchange Difference	0	0	0	0	0	0	0	0	0	61,393,236,733	0	0	0	61,393,236,733
General Government Services	10,000,000	0	0	0	0	0	0	0	0	0	0	0	0	10,000,000
GoG Compensation Transfers to MMDAs	1,079,541,185	0	0	0	0	0	0	0	0	0	0	0	0	1,079,541,185
GoG Goods & Services Transfers to MMDAs	18,694,197	0	0	0	0	0	0	0	0	0	0	0	0	18,694,197
Gratuities	339,180,732	0	0	0	0	0	0	0	0	0	0	0	0	339,180,732
Other Earmark Fund	7,074,203,310	0	0	0	0	0	0	0	0	0	0	0	0	7,074,203,310
Pensions	1,499,934,141	0	0	0	0	0	0	0	0	0	0	0	0	1,499,934,141
Social Security	2,467,287,421	0	0	0	0	0	0	0	0	0	0	0	0	2,467,287,421
Depreciation	0	0	0	0	0	0	0	0	0	3,949,652,909	0	0	0	3,949,652,909
TOTAL	49,558,942,948	17,261,913,359	0	0	0	0	4,802,430	0	0	65,342,889,643	0	0	0	132,163,745,949
Grand Total	96,829,410,546	20,796,598,829	8,636,900,970	4,051,677,138	1,850,354,977	65,342,889,643	1,850,354,977	4,802,430	0	1,850,354,977	65,342,889,643	0	0	197,507,832,103

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ablekuma Central Municipal Assembly_AbCMA	0	21,183	4,866,836	6,477,670	0	11,365,689						
Ablekuma North Municipal Assembly	3,381,261	906,274	4,602,498	5,146,329	0	14,036,363						
Ablekuma West Municipal Assembly	3,124,596	806,957	8,392,069	9,223,180	0	21,546,801						
Abuakwa North Municipal Assembly	3,769,006	567,089	1,353,321	2,703,104	0	8,392,520						
Abuakwa South Municipal Assembly	3,620,069	4,793,890	1,317,999	2,135,668	0	11,867,625						
Abura / Asebu/Kwamankese District Assembly	3,841,699	852,448	930,023	2,113,211	0	7,737,381						
Accra Metropolitan Assembly	26,209,409	491,627	15,556,930	3,623,255	0	45,881,222						
Achiese District Assembly_AcDA	398,517	1,356,025	621,249	2,690,344	0	5,066,135						
Ada East District Assembly	4,400,275	(428,310)	1,623,954	3,922,051	0	9,517,969						
Ada West District Assembly	1,907,387	1,236,079	1,227,577	1,965,245	0	6,336,287						
Adaklu District Assembly	2,596,023	149,180	985,787	2,411,517	0	6,142,507						
Adansi Asokwa District Assembly	2,549,315	634,024	341,028	2,099,060	0	5,623,426						
Adansi North District Assembly	3,010,556	2,120,143	490,751	2,040,783	0	7,662,234						
Adansi South District Assembly	3,549,030	1,052,061	861,000	2,133,561	0	7,595,651						
Adenta Municipal Assembly	5,763,855	717,476	13,095,363	1,749,534	0	21,326,228						
Afadzato South District Assembly	2,382,475	1,435,859	(176,225)	3,234,591	0	6,876,701						
Afigya Kwabre North District Assembly	2,833,844	646,423	816,935	2,539,000	0	6,836,202						
Afigya Kwabre South District Assembly	4,317,500	669,818	2,503,585	1,955,088	0	9,445,991						
Agona East District Assembly	2,880,329	1,215,974	460,932	1,915,723	0	6,472,958						
Agona West Municipal Assembly	5,594,248	6,179,025	3,788,387	4,746,550	0	20,308,209						
Agortime Ziope District Assembly	2,614,585	308,974	153,595	1,802,311	0	4,879,465						
Ahafo Ano North Municipal Assembly	3,023,346	362,865	1,011,370	2,544,884	0	6,942,464						
Ahafo Ano South East Municipal Assembly	2,927,794	74,964	3,416,065	450,212	0	6,869,034						
Ahafo Ano South West District Assembly	2,684,306	1,764,037	883,404	2,991,506	0	8,323,253						
Ahanta West Municipal Assembly	4,425,600	1,499,390	3,510,435	1,960,727	0	11,396,153						
Ajumako/Enyan/Esiam District Assembly	3,942,857	470,243	792,560	1,500,588	0	6,706,249						
Akatsi North District Assembly	2,351,191	430,918	407,350	4,690,566	0	7,880,024						
Akatsi South District Assembly	2,804,456	2,447,181	721,969	5,223,300	0	11,196,907						
Akrofuom District Assembly	3,447,604	927,025	895,286	8,128,695	0	13,398,610						
Akuapem South District Assembly	4,555,919	1,898,277	2,095,932	2,546,005	0	11,096,134						
Akuapim North Municipal Assembly	3,459,900	1,379,270	1,653,284	2,113,589	0	8,606,043						
Akyemansa District Assembly	3,126,881	1,845,674	291,183	3,040,551	0	8,304,289						
Amanzie Central District Assembly	2,996,734	1,865,442	2,025,061	3,334,764	0	10,222,001						
Amanzie South District Assembly	2,328,246	126,819	6,223,806	2,893,536	0	11,572,407						
Amanzie West District Assembly	3,145,825	1,391,921	3,134,270	2,768,670	0	10,440,686						
Amenfi Central District Assembly	2,274,115	3,175,025	828,140	2,861,213	0	9,138,492						
Anloga District Assembly_AnDA	(311,029)	1,307,332	504,231	1,594,888	0	3,095,421						
Aowin Municipal Assembly	3,151,296	3,705,884	1,625,338	2,505,603	0	10,988,121						
Asante Akim Central Municipal Assembly	3,861,988	141,236	1,613,151	2,411,218	0	8,027,593						

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022 BY FUND SOURCE

MMDAS	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Asante Akim North District Assembly	3,196,966	712,889	1,230,737	2,666,789	0	7,807,381						
Asante Akim South Municipal Assembly	3,784,433	3,318,445	1,237,998	5,909,713	0	14,250,590						
Asene-Manso-Akroso District Assembly	2,117,909	1,113,098	616,800	2,569,444	0	6,417,251						
Ashaiman Municipal Assembly	6,285,143	1,914,094	5,034,826	8,162,073	0	21,396,137						
Asikuma-Odoben-Brakwa-Breman District Assemt	3,773,920	983,112	385,431	2,304,203	0	7,446,666						
Asokore Mampong Municipal Assembly	4,572,391	728,837	4,109,355	934,921	0	10,345,505						
Asokwa Municipal Assembly	3,797,652	8,689,953	5,582,933	6,592,211	0	24,662,749						
Assin Fosu Municipal Assembly	5,131,659	937,809	1,150,007	2,341,344	0	9,560,818						
Assin North District Assembly	2,244,505	307,442	202,344	1,767,498	0	4,521,790						
Assin South District Assembly	2,909,235	1,044,615	385,081	2,423,430	0	6,762,362						
Asumrafo North Municipal Assembly	7,628,960	933,235	1,591,083	1,405,547	0	11,558,824						
Asumrafo South District Assembly	3,748,593	766,381	373,247	1,849,084	0	6,737,305						
Asuogyaman District Assembly	3,825,481	1,269,584	997,466	2,715,791	0	8,808,323						
Asutifi North District Assembly	4,966,987	2,347,536	14,459,140	3,145,571	0	24,919,234						
Asutifi South District Assembly	3,928,567	1,357,368	641,910	1,155,789	0	7,083,634						
Atebubu Amantin Municipal Assembly	3,874,699	237,463	2,667,282	1,421,963	0	8,201,406						
Atiwa East District Assembly	2,745,319	899,746	1,160,445	2,589,621	0	7,395,131						
Atiwa West District Assembly	3,578,024	1,690,003	1,154,303	3,921,874	0	10,344,204						
Atwima Kwanwoma District Assembly	4,870,671	1,968,004	1,821,793	2,176,925	0	10,837,392						
Atwima Mponua District Assembly	2,874,283	1,210,991	1,667,533	1,202,473	0	6,955,280						
Atwima Nwabigiya Municipal Assembly	4,622,040	694,506	1,928,048	3,025,946	0	10,270,540						
Atwima Nwabigiya North District Assembly	2,971,215	0	3,740,313	1,522,430	0	8,233,958						
Awutu Senya District Assembly	5,009,098	1,630,391	2,680,673	3,246,466	0	12,566,628						
Awutu Senya East Municipal Assembly	6,151,187	3,147,212	5,821,655	451,738	0	15,571,793						
Ayawaso Central Municipal Assembly_ACMA	7,605	1,867,682	6,401,968	8,020,998	0	16,298,254						
Ayawaso East Municipal Assembly	2,528,674	837,956	2,514,436	5,270,484	0	11,151,549						
Ayawaso North Municipal Assembly	2,884,522	642,006	1,642,917	7,403,182	0	12,572,628						
Ayawaso West Municipal Assembly	2,500,365	991,968	14,905,326	3,742,344	0	22,140,004						
Ayensuano District Assembly	3,706,219	1,428,095	987,397	2,945,657	0	9,067,370						
Banda District Assembly	2,489,862	358,008	200,081	1,919,223	0	4,967,173						
Bawku Municipal Assembly	4,532,250	3,768,931	653,768	2,344,210	0	11,299,159						
Bawku West District Assembly	3,836,450	1,472,041	680,961	2,299,117	0	8,288,570						
Bekwai Municipal Assembly	4,679,476	2,365,428	2,040,531	2,100,049	0	11,185,484						
Berekum East Municipal Assembly	6,661,134	5,551,934	1,962,335	2,962,696	0	17,138,099						
Berekum West District Assembly	3,333,986	477,711	282,835	2,618,499	0	6,713,031						
Bia East District Assembly	1,887,991	332,622	1,166,560	2,912,720	0	6,299,893						
Bia West District Assembly	2,073,230	458,289	1,791,783	2,190,304	0	6,513,605						
Biakoye District Assembly	2,716,448	302,218	224,774	1,993,891	0	5,237,331						
Bibiiani/Anhwiaso/Bekwai Municipal Assembly	4,970,608	1,069,966	3,027,354	2,140,904	0	11,208,831						

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Binduri District Assembly	2,209,395		1,375,249		68,589		2,187,499		0			5,840,732
Birim North District Assembly	3,769,023		777,735		11,453,410		3,281,897		0			19,282,065
Birim South District Assembly	3,846,020		1,269,490		421,197		2,831,999		0			8,368,705
Birim Central Municipal Assembly	5,508,285		9,909,447		1,816,153		2,290,254		0			19,524,140
Bodi District Assembly	2,684,930		1,395,959		91,525		3,293,022		0			7,465,436
Bole District Assembly	3,200,662		1,468,714		1,888,735		2,085,353		0			8,643,464
Bolgatanga East District Assembly	3,114,564		363,789		319,386		2,783,412		0			6,581,151
Bolgatanga Municipal Assembly	11,177,599		5,384,369		1,197,805		2,201,239		0			19,961,012
Bongo District Assembly	4,175,502		711,576		274,315		1,733,100		0			6,894,493
Bosome Freho District Assembly	2,544,202		591,173		185,892		1,531,370		0			4,852,637
Bosomtwe District Assembly	4,209,801		542,611		1,364,098		4,114,081		0			10,230,591
Builsa North District Assembly	2,643,396		540,115		145,129		1,861,441		0			5,190,082
Builsa South District Assembly	2,678,006		274,743		334,704		2,168,263		0			5,455,715
Bunkpurugu Nakpanduri District Assembly	2,675,630		857,856		270,435		2,534,777		0			6,338,699
Cape Coast Metropolitan Assembly	14,550,593		297,188		3,702,505		2,112,118		0			20,662,404
Central Gonja District Assembly	4,169,939		1,363,988		1,557,741		2,678,587		0			9,770,255
Central Tongu District Assembly	2,679,515		532,770		325,563		4,499,023		0			8,036,871
Chereponi District Assembly	2,335,768		704,553		99,871		1,499,328		0			4,639,520
Dafiama Bussie Issa District Assembly	2,586,107		687,600		273,498		2,157,206		0			5,704,411
Denkyemba District Assembly	3,086,431		955,163		1,604,695		4,557,897		0			10,204,186
Dormaa Central Municipal	4,525,656		3,316,810		1,377,887		1,825,559		0			11,045,912
Dormaa East District Assembly	3,855,294		1,396,334		630,720		2,721,049		0			8,603,398
Dormaa West District Assembly	3,044,760		664,214		562,429		1,416,280		0			5,687,683
East Gonja Municipal Assembly	6,435,216		2,220,885		228,139		3,361,616		0			12,245,856
East Mamprusi Municipal Assembly	6,016,349		3,419,026		103,522		1,907,148		0			11,446,045
Effia Kwesimintsim Municipal Assembly	5,572,121		5,603,233		3,510,665		4,796,605		0			19,482,624
Eftutu Municipal Assembly	4,872,753		1,176,713		1,740,554		2,571,504		0			10,361,524
Ejisu Municipal Assembly	5,591,354		868,941		2,356,126		2,369,376		0			11,185,797
Ejura Sekyredumasi Municipal Assembly	3,981,086		530,792		1,600,449		1,909,035		0			8,021,361
Ekumfi District Assembly	3,150,083		741,015		184,511		2,013,258		0			6,088,868
Ellembelle District Assembly	2,923,208		0		7,530,035		403,143		0			10,856,386
Fanteakwa North District Assembly	3,698,020		1,253,921		680,918		1,630,855		0			7,263,714
Fanteakwa South District Assembly	2,741,421		3,014,922		789,991		2,233,163		0			8,779,498
Ga Central Municipal Assembly	5,184,043		418,626		4,666,295		3,875,052		0			14,144,016
Ga East Municipal Assembly	5,262,312		1,597,191		9,613,281		2,708,918		0			19,181,702
Ga North Municipal Assembly	2,946,658		52,340		5,154,695		568,468		0			8,722,160
Ga South Municipal Assembly	1,416,702		1,349,851		5,039,533		3,971,688		0			11,777,774
Ga West Municipal Assembly	6,051,163		619,054		5,230,616		2,979,700		0			14,880,532
Garu District Assembly	2,244,633		477,383		88,527		2,757,379		0			5,567,921

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Gomoa Central District Assembly	3,156,976		1,773,829		768,206		2,204,351		0			7,903,362
Gomoa East District Assembly	4,068,464		1,998,381		3,218,726		3,287,230		0			12,572,801
Gomoa West District Assembly	4,160,845		314,084		1,176,407		2,250,401		0			7,901,737
Guan District Assembly_GuDA	0		84,289		998,411		2,827,935		0			3,910,635
Gushiegu Municipal Assembly	3,528,108		1,450,654		1,668,860		2,080,581		0			8,728,203
Ho Municipal Assembly	12,254,032		8,378,827		2,422,575		2,650,358		0			25,705,793
Ho West District Assembly	3,491,458		1,152,332		694,655		3,082,822		0			8,421,267
Hohoe Municipal Assembly	5,132,085		4,931,491		1,402,523		2,307,522		0			13,773,620
Jaman North District Assembly	4,166,009		1,346,385		2,101,748		2,848,892		0			10,463,034
Jaman South Municipal Assembly	5,317,635		1,200,414		1,051,421		2,140,238		0			9,709,708
Jasikan District Assembly	3,467,889		396,900		744,211		1,843,149		0			6,452,148
Jirapa Municipal Assembly	2,878,498		1,430,227		245,838		2,662,369		0			7,216,932
Jomoro Municipal Assembly	3,609,632		1,106,038		2,115,946		3,234,353		0			10,065,969
Juaben Municipal Assembly	3,330,269		465,615		655,268		2,191,568		0			6,642,721
Juaboso District Assembly	2,855,759		1,057,007		1,433,625		2,731,089		0			8,077,480
Kajebi District Assembly	3,146,125		1,426,932		1,622,781		2,922,188		0			9,118,027
Karaga District Assembly	3,399,726		2,052,270		123,697		2,294,313		0			7,870,006
Kassena Nankana East Municipal Assembly	4,800,690		1,293,957		647,514		2,392,459		0			9,134,620
Kassena Nankana West District Assembly	3,000,383		1,177,598		667,052		2,093,171		0			6,938,204
Keta Municipal Assembly	4,728,015		441,200		610,249		2,336,492		0			8,115,956
Ketu North Municipal Assembly	3,335,441		1,118,891		759,394		2,395,202		0			7,608,928
Ketu South Municipal Assembly	3,587,368		898,563		2,796,991		3,316,677		0			10,599,600
Kintampo North Municipal Assembly	5,289,494		201,050		3,029,298		4,476,652		0			12,996,494
Kintampo South District Assembly	3,999,673		1,687,751		431,899		2,079,658		0			8,198,980
Komenda-Edina-Eguafo-Abirim Municipal Assembl	4,978,571		1,024,103		1,954,597		2,168,434		0			10,125,705
Korle Klotey Municipal Assembly_KoKMA	3,289,700		798,408		13,609,610		4,098,203		0			21,795,921
Kpandai District Assembly	2,507,283		920,914		341,414		2,309,454		0			6,079,064
Kpando Municipal Assembly	3,481,075		558,500		867,837		2,300,211		0			7,207,624
Kpone Katamanso Municipal Assembly	5,998,417		1,509,530		17,552,287		1,636,769		0			26,697,003
Krachi East Municipal Assembly	4,743,508		2,036,963		701,817		2,461,707		0			9,943,996
Krachi Nchumuru District Assembly	2,145,338		749,288		340,542		4,647,902		0			7,883,070
Krachi West District Assembly	2,889,884		1,459,149		426,609		2,629,692		0			7,405,334
Krowar Municipal Assembly	3,588,309		217,628		6,241,391		3,837,726		0			13,885,054
Kumasi Metropolitan Assembly	21,508,747		2,097,469		15,279,402		5,296,379		0			44,181,997
Kumbungu District Assembly	5,756,961		1,232,522		665,712		2,497,181		0			10,152,376
Kwabre East Municipal Assembly	5,090,351		1,396,871		1,441,234		2,542,500		0			10,470,957
Kwadaso Municipal Assembly	4,152,277		1,914,335		2,197,759		6,338,785		0			14,603,155
Kwaebibirem Municipal Assembly	3,555,809		822,046		1,299,151		2,584,474		0			8,261,480
Kwahu Afram Plains North District Assembly	3,190,471		585,904		378,910		2,318,152		0			6,473,437

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022 BY FUND SOURCE

MMDAS	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Kwahu Afram Plains South District Assembly	2,503,965	1,534,804	900,232	4,385,129	0	0	0	0	0	0	9,324,130	
Kwahu East District Assembly	2,884,479	1,046,238	783,084	2,617,800	0	0	0	0	0	0	7,331,602	
Kwahu South District Assembly	3,746,949	1,236,595	1,215,646	2,213,525	0	0	0	0	0	0	8,412,714	
Kwahu West Municipal Assembly	5,834,417	2,427,687	2,770,278	2,521,178	0	0	0	0	0	0	13,553,559	
La Dade-Kotoon Municipal Assembly	3,721,350	1,187,794	10,184,002	3,900,463	0	0	0	0	0	0	18,993,609	
Lambusie Karmi District Assembly	1,918,619	312,475	357,346	2,317,694	0	0	0	0	0	0	4,906,133	
La-Nkwantanang Municipal Assembly	6,444,077	1,559,208	18,037,508	3,858,055	0	0	0	0	0	0	29,898,848	
Lawra Municipal Assembly	2,427,423	600,736	217,831	2,206,415	0	0	0	0	0	0	5,452,404	
Ledzokuku Municipal Assembly	5,083,796	1,508,387	7,567,368	2,522,521	0	0	0	0	0	0	16,682,071	
Local Assembly Control	0	0	0	0	145,898,456	0	0	0	0	0	145,898,456	
Lower Manya Krobo Municipal Assembly	4,843,186	6,181,608	1,026,761	2,119,282	0	0	0	0	0	0	14,170,836	
Mampong Municipal Assembly	4,729,189	337,314	1,684,308	1,168,335	0	0	0	0	0	0	7,919,146	
Mamprugu Moagduri District Assembly	2,083,758	1,409,215	93,007	2,197,421	0	0	0	0	0	0	5,783,402	
Mfantseman Municipal Assembly	3,602,388	4,734,081	2,400,217	2,276,656	0	0	0	0	0	0	13,013,342	
Mion District Assembly	4,457,167	1,186,481	184,986	2,344,128	0	0	0	0	0	0	8,172,763	
Mpohor District Assembly	2,311,829	2,368,682	8,492,242	7,099,488	0	0	0	0	0	0	20,272,241	
Nabdram District Assembly	2,592,546	1,400,283	104,860	1,602,591	0	0	0	0	0	0	5,700,280	
Nadowli Kaleo District Assembly	3,224,043	1,760,206	340,932	2,993,368	0	0	0	0	0	0	8,318,550	
Nandom District Assembly	2,294,485	1,757,539	221,834	2,600,043	0	0	0	0	0	0	6,873,901	
Nantom District Assembly	4,016,426	2,073,448	121,398	2,748,096	0	0	0	0	0	0	8,959,367	
Nanumba North Municipal Assembly	3,532,607	1,876,986	414,829	2,422,238	0	0	0	0	0	0	8,246,660	
Nanumba South District Assembly	2,846,997	1,158,694	1,542,363	3,599,355	0	0	0	0	0	0	9,147,410	
New Juaben North Municipal Assembly	3,781,339	2,447,616	1,282,789	44,079,570	0	0	0	0	0	0	51,591,314	
New Juaben South Municipal Assembly	12,459,779	8,609,831	7,160,529	4,609,814	0	0	0	0	0	0	32,839,954	
Ningo-Prampam District Assembly	4,240,786	1,215,837	3,994,429	1,968,580	0	0	0	0	0	0	11,419,633	
Nkoranza North District Assembly	4,026,181	2,708,139	461,728	2,965,176	0	0	0	0	0	0	10,161,224	
Nkoranza South Municipal Assembly	6,313,237	1,689,125	1,187,597	2,716,755	0	0	0	0	0	0	11,906,714	
Nkwanta North District Assembly	2,591,512	1,512,614	635,278	2,895,042	0	0	0	0	0	0	7,634,446	
Nkwanta South Municipal Assembly	2,689,082	982,852	419,267	2,512,530	0	0	0	0	0	0	6,603,731	
North Dayi District Assembly	2,091,434	740,625	163,329	2,477,026	0	0	0	0	0	0	5,472,414	
North East Gonja District Assembly_NEGDA	0	602,844	137,976	3,235,250	0	0	0	0	0	0	3,976,069	
North Gonja District Assembly	1,143,915	3,010,539	295,320	3,308,418	0	0	0	0	0	0	7,758,192	
North Tongu District Assembly	3,048,451	359,404	917,357	2,256,186	0	0	0	0	0	0	6,581,398	
Nsawam Adoagyiri Municipal Assembly	6,120,682	225,575	3,377,251	2,913,086	0	0	0	0	0	0	12,636,594	
Nzema East Municipal Assembly	3,363,807	494,749	1,350,374	1,525,403	0	0	0	0	0	0	6,734,333	
Obuasi East District Assembly	3,384,628	1,378,167	1,182,216	2,528,719	0	0	0	0	0	0	8,473,730	
Obuasi Municipal Assembly	4,804,409	10,044,856	5,141,168	2,613,292	0	0	0	0	0	0	22,603,725	
Offinso Municipal Assembly	2,994,483	1,381,774	1,332,774	2,437,309	0	0	0	0	0	0	8,146,339	
Offinso North District Assembly	3,009,192	998,619	681,570	2,431,962	0	0	0	0	0	0	7,121,342	

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022 BY FUND SOURCE

MMDAS	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		UNSPECIFIED		GRAND TOTAL	
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
Oforikrom Municipal Assembly	3,915,452	570,307	3,954,759	6,663,155	0	0	0	0	0	0	15,103,673	
Okaikwei North Municipal Assembly	2,988,885	1,350,962	6,736,589	7,977,747	0	0	0	0	0	0	19,054,184	
Okere District Assembly	3,461,440	1,162,675	701,716	2,986,421	0	0	0	0	0	0	8,312,252	
Old Tafo Municipal Assembly	3,158,442	9,695,732	1,756,449	7,688,340	0	0	0	0	0	0	22,298,963	
Prestea-Huni Valley Municipal Assembly	3,721,922	6,192,692	4,594,047	2,087,666	0	0	0	0	0	0	16,596,327	
Pru East District Assembly	2,739,342	935,624	686,887	1,288,201	0	0	0	0	0	0	5,650,054	
Pru West District Assembly	2,992,598	4,401,337	1,153,713	4,143,438	0	0	0	0	0	0	12,691,086	
Pusiga District Assembly	2,653,204	1,430,220	218,701	1,723,287	0	0	0	0	0	0	6,025,412	
Saboba District Assembly	2,761,754	1,162,953	496,586	2,553,134	0	0	0	0	0	0	6,974,427	
Sagnerigu Municipal Assembly	7,385,463	5,508,333	688,846	2,762,979	0	0	0	0	0	0	16,345,621	
Savelugu Municipal Assembly	5,171,452	656,153	413,112	1,983,796	0	0	0	0	0	0	8,224,513	
Sawla/Tuna/Kalba District Assembly	3,595,240	2,890,588	225,532	3,061,366	0	0	0	0	0	0	9,772,727	
Sefwi Akontombra District Assembly	2,352,651	796,413	606,023	2,163,399	0	0	0	0	0	0	5,918,486	
Sefwi Wiawso Municipal Assembly	5,397,463	4,111,275	3,053,731	3,404,839	0	0	0	0	0	0	15,967,308	
Sekondi Takoradi Metropolitan Assembly	19,261,860	7,219,079	12,778,794	5,145,182	0	0	0	0	0	0	44,404,915	
Sekyerre Afram Plains District Assembly	2,324,952	1,202,398	195,700	2,508,716	0	0	0	0	0	0	6,231,766	
Sekyerre Central District Assembly	3,670,622	1,182,892	949,881	3,065,343	0	0	0	0	0	0	8,868,738	
Sekyerre East District Assembly	4,012,864	1,622,753	1,473,283	2,961,581	0	0	0	0	0	0	10,070,482	
Sekyerre Kumawu District Assembly	2,933,418	855,491	1,315,306	2,149,052	0	0	0	0	0	0	7,253,267	
Sekyerre South District Assembly	4,833,225	351,511	908,462	2,528,968	0	0	0	0	0	0	8,622,165	
Sene East District Assembly	2,814,815	686,091	485,341	2,320,962	0	0	0	0	0	0	6,307,210	
Sene West District Assembly	4,076,993	536,122	492,194	2,035,677	0	0	0	0	0	0	7,140,987	
Shai-Osudoku District Assembly	4,077,179	734,009	5,787,965	1,472,278	0	0	0	0	0	0	12,071,431	
Shama District Assembly	5,063,070	1,398,906	2,281,720	3,574,189	0	0	0	0	0	0	12,317,885	
Sissala East Municipal Assembly	3,332,671	1,476,524	988,902	2,751,866	0	0	0	0	0	0	8,549,963	
Sissala West District Assembly	2,091,357	927,040	318,073	1,922,814	0	0	0	0	0	0	5,259,284	
South Dayi District Assembly	2,855,693	419,650	668,096	2,466,987	0	0	0	0	0	0	6,410,427	
South Tongu District Assembly	3,543,192	864,275	895,826	2,999,935	0	0	0	0	0	0	8,303,229	
Suaman District Assembly	2,510,843	743,158	246,680	2,136,397	0	0	0	0	0	0	5,637,078	
Suame Municipal Assembly	4,486,572	7,099,293	3,589,163	7,402,962	0	0	0	0	0	0	22,577,990	
Suhum Municipal Assembly	4,388,609	611,512	1,284,978	2,143,693	0	0	0	0	0	0	8,428,791	
Sunyani Municipal Assembly	16,040,947	6,949,976	3,921,813	2,476,253	0	0	0	0	0	0	29,388,990	
Sunyani West District Assembly	6,761,136	1,191,105	1,225,306	2,256,006	0	0	0	0	0	0	11,433,554	
Tain District Assembly	4,202,932	1,064,950	306,712	2,776,638	0	0	0	0	0	0	8,351,232	
Talensi District Assembly	3,260,815	1,696,456	1,248,264	2,168,429	0	0	0	0	0	0	8,373,965	
Tamale Metropolitan Assembly	19,525,301	1,485,656	3,632,308	5,572,291	0	0	0	0	0	0	30,215,556	
Tano North Municipal Assembly	6,460,835	1,196,058	900,073	1,346,656	0	0	0	0	0	0	9,903,621	
Tano South Municipal Assembly	5,465,932	1,789,244	840,274	1,659,578	0	0	0	0	0	0	9,755,028	
Tarkwa Nsuaem Municipal Assembly	5,685,165	5,174,665	15,191,031	2,912,602	0	0	0	0	0	0	28,963,462	

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022 BY FUND SOURCE

MMDAs	CONSOLIDATED FUNDS		DONOR FUNDS		INTERNALLY GENERATED FUND		STATUTORY FUND		UNSPECIFIED		GRAND TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Tatale Sanguli District Assembly	2,879,557	712,606			145,340		4,182,224		0			7,919,726
Techiman Municipal Assembly	12,617,795	15,109,046			3,281,797		1,817,478		0			32,826,115
Techiman North District Assembly	5,798,536	407,904			1,042,489		2,244,394		0			9,493,323
Tema Metropolitan Assembly	9,597,989	79,720			26,264,594		3,384,068		0			39,326,371
Tema West Municipal Assembly	4,164,577	976,093			11,810,106		3,686,138		0			20,636,913
Tempene District Assembly	1,935,739	499,171			201,963		2,185,903		0			4,822,776
Tolon District Assembly	5,662,024	1,212,766			392,532		3,605,260		0			10,872,582
Twifo Hemang Lower Denkyira District Assembly	2,834,437	346,806			479,873		2,572,161		0			6,233,277
Twifu Ati Morkwa District Assembly	4,027,168	3,159,258			783,487		2,596,528		0			10,566,441
Upper Denkyira East Municipal Assembly	3,715,928	1,107,343			1,878,552		2,081,184		0			8,783,007
Upper Denkyira West District Assembly	2,245,867	1,002,650			3,799,143		1,901,204		0			8,948,863
Upper Manya Krobo District Assembly	2,987,654	1,919,611			986,033		4,066,838		0			9,960,137
Upper West Akim District Assembly	4,681,752	1,844,304			1,042,921		3,191,271		0			10,760,248
Wa East District Assembly	1,916,438	1,031,558			409,558		1,953,822		0			5,311,375
Wa Municipal Assembly	10,425,409	2,454,911			1,497,841		2,418,349		0			16,796,510
Wa West District Assembly	2,918,807	746,543			161,362		3,014,814		0			6,841,525
Wassa Amenfi East Municipal Assembly	48,448	(33,859)			2,198,733		2,457,253		0			4,670,575
Wassa Amenfi West Municipal Assembly	6,109,772	1,181,336			2,210,567		2,420,313		0			11,921,987
Wassa East District Assembly	5,075,752	735,225			2,610,366		1,832,962		0			10,254,305
Weija-Gbawe Municipal Assembly	8,672,803	996,392			7,286,725		2,024,608		0			18,980,528
Wenchi Municipal Assembly	7,349,539	1,077,927			1,552,970		2,707,958		0			12,688,394
West Akim Municipal Assembly	5,159,280	742,306			2,509,382		3,580,623		0			11,991,590
West Gonja District Assembly	4,872,464	1,439,321			484,641		2,606,142		0			9,402,567
West Mamprusi Municipal Assembly	5,927,852	927,220			248,454		2,133,765		0			9,237,291
Yendi Municipal Assembly	5,040,425	2,033,815			657,235		2,206,057		0			9,937,532
Yilo Krobo Municipal Assembly	4,706,982	1,410,632			1,929,308		3,733,480		0			11,780,402
Yunyoo Nasuan District Assembly	2,025,458	1,328,490			210,693		1,759,965		0			5,324,606
Zabzugu District Assembly	2,322,788	1,762,842			160,049		1,705,888		0			5,951,568
Grand Total	1,100,158,396	435,424,586			619,571,100		787,795,687		145,898,456			3,088,848,225

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUNCTION OF GOVERNMENT**

MDAs	APPROPRIATION BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL		VARIANCE	
	BUDGET	GHC	BUDGET	GHC	BUDGET	GHC	BUDGET	GHC	BUDGET	GHC
DEFENCE										
Civil Defence	0	0	0	0	0	0	726,708	726,708	(726,708)	
Defence N.E.C	253,273,952	(5,615,099)	(5,615,099)		247,658,853		7,266,971	240,391,882	240,391,882	
Foreign Military Aid	2,582,490	(21,812)	(21,812)		2,560,678		1,848	2,558,830	2,558,830	
Military Defence	1,902,786,680	(183,090,993)	(183,090,993)		1,719,695,687		2,880,391,234	(1,160,695,547)	(1,160,695,547)	
TOTAL	2,158,643,122	(188,727,905)	(188,727,905)		1,969,915,217		2,888,386,760	(918,471,543)		
ECONOMIC AFFAIRS										
Agriculture	1,144,048,882	(160,079,882)	(160,079,882)		983,969,000		785,911,534	198,057,466	198,057,466	
Air Transport	396,025,067	0	0		396,025,067		0	396,025,067	396,025,067	
Communication	255,365,606	(141,617,961)	(141,617,961)		113,747,646		115,278,485	(1,530,840)	(1,530,840)	
Construction	16,597,767	(6,850,113)	(6,850,113)		9,747,654		33,607,832	(23,860,179)	(23,860,179)	
Distributive trades, storage and warehousing	9,797,134	0	0		9,797,134		267,321	9,529,813	9,529,813	
Economic Affairs N.E.C	98,670,099	(94,548)	(94,548)		98,575,551		78,919,062	19,656,489	19,656,489	
Electricity	185,834,476	8,022,388	8,022,388		193,856,864		139,656,315	54,200,549	54,200,549	
Fishing and Hunting	63,594,823	2,656,117	2,656,117		66,250,940		65,230,213	1,020,728	1,020,728	
Forestry	45,971,610	0	0		45,971,610		9,639,577	36,332,033	36,332,033	
General Economic and Commercial	864,836,806	(263,189,052)	(263,189,052)		601,647,754		566,463,261	35,184,493	35,184,493	
General Labor Affairs	2,781,587,995	(376,311,000)	(376,311,000)		2,405,276,995		40,511,890	2,364,765,105	2,364,765,105	
Manufacturing	328,592,544	(2,318,661)	(2,318,661)		326,273,883		201,237,749	125,036,134	125,036,134	
Mining of Mineral Resources other than mineral fuels	2,279,708,795	(121,634,911)	(121,634,911)		2,158,073,885		413,144,811	1,744,929,074	1,744,929,074	
Multipurpose Development projects	3,257,970	(547,595)	(547,595)		2,710,376		1,973,994	736,382	736,382	
Nuclear fuels	31,252,276	(727,981)	(727,981)		30,524,295		60,003,660	(29,479,365)	(29,479,365)	
Other Fuels	19,177,181	(16,543,468)	(16,543,468)		2,633,712		365,994,610	(363,360,897)	(363,360,897)	
Petroleum and Natural Gas	56,422,452	(48,162,044)	(48,162,044)		8,260,407		8,550,068	(289,661)	(289,661)	
R&D Agriculture, Forestry, Fishing and hunting	161,643,345	(1,264,765)	(1,264,765)		160,378,580		201,478,339	(41,099,760)	(41,099,760)	
R&D Mining Manufacturing and construction	116,250,681	(351,082)	(351,082)		115,899,599		543,297,291	(427,397,692)	(427,397,692)	
R&D Other Industries	0	0	0		0		2,868	(2,868)	(2,868)	
Railway Transport	575,970,000	(1,536,322)	(1,536,322)		574,433,678		335,959,775	238,473,903	238,473,903	
Road Transport	4,916,008,330	(431,066,123)	(431,066,123)		4,484,942,207		2,422,085,625	2,062,856,582	2,062,856,582	
Tourism	61,726,695	(4,765,443)	(4,765,443)		56,961,252		168,650,740	(111,689,488)	(111,689,488)	
Water Transport	0	0	0		0		435,060,106	(435,060,106)	(435,060,106)	
TOTAL	14,412,340,536	(1,566,382,449)	(1,566,382,449)		12,845,958,087		6,992,925,126	5,853,032,962		
EDUCATION										
Education N.E.C	6,641,260,310	(325,224,647)	(325,224,647)		6,316,035,663		13,709,027,167	(7,392,991,504)	(7,392,991,504)	
Education not definable by Level	220,781,658	(9,405,531)	(9,405,531)		211,376,128		1,335,887,589	(1,124,511,461)	(1,124,511,461)	
First Stage of Tertiary Education	110,729,682	(4,612,454)	(4,612,454)		106,117,228		1,044,170,988	(938,053,760)	(938,053,760)	
Lower-Secondary Education	1,474,258,030	0	0		1,474,258,030		0	1,474,258,030	1,474,258,030	
Post-Secondary Nontertiary Education	511,387,976	185,290	185,290		511,573,265		195,679,930	315,893,335	315,893,335	
Pre-primary Education	645,724,682	0	0		645,724,682		0	645,724,682	645,724,682	
Primary Education	1,844,287,137	(48,527,313)	(48,527,313)		1,795,759,824		244,630,544	1,551,129,280	1,551,129,280	

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUNCTION OF GOVERNMENT**

MDAs	APPROPRIATION BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL		VARIANCE	
	BUDGET	GHC	BUDGET	GHC	BUDGET	GHC	BUDGET	GHC	BUDGET	GHC
Second Stage of Tertiary Education	3,966,033,108		(954,938)		3,965,078,170		3,212,148,377		752,929,793	
Subsidiary services to Education	2,617,482,151		(813,545,096)		1,803,937,055		17,952,365		1,785,984,690	
Tertiary Education - University of Ghana Legon	0		0		0		394,880,753		(394,880,753)	
Upper-Secondary Education	1,734,958,541		(486,513)		1,734,472,028		323,451,712		1,411,020,316	
TOTAL	19,766,903,274		(1,202,571,202)		18,564,332,072		20,477,829,424		(1,913,497,352)	
ENVIRONMENTAL PROTECTION										
Environmental Protection N.E.C	229,890,115		(364,977)		229,525,138		238,991,990		(9,466,853)	
Protection of Biodiversity and Landscape	4,918,578		(567,290)		4,351,288		251,087,133		(246,735,845)	
Waste management	0		0		0		11,931,008		(11,931,008)	
Waste Water Management	81,540,738		(59,001,006)		22,539,732		70,122,509		(47,582,777)	
TOTAL	316,349,430		(59,933,272)		256,416,158		572,132,640		(315,716,482)	
GENERAL PUBLIC SERVICES										
Basic Research	26,814,206		(6,335,193)		20,479,013		16,492,361		3,986,653	
Economic Aid routed through International Agencies	0		0		0		1,797,770		(1,797,770)	
Economic Aid to Develop Countries and Countries in Transition	76,289,452		(342,071)		75,947,381		6,136,629		69,810,753	
Executive and Legislative Organs	2,606,817,207		(369,123,035)		2,237,694,172		1,470,055,258		767,638,914	
External affairs	530,582,097		(11,582,815)		518,999,282		565,079,526		(46,080,244)	
Financial and fiscal Affairs	30,571,989,235		953,738,813		31,525,728,048		33,785,276,331		(2,259,548,283)	
General Personnel Services	940,850,753		(13,698,073)		927,152,680		608,731,889		318,420,790	
General Public Services N.E.C.	229,705,455		(24,604,604)		205,100,851		172,915,918		32,184,933	
Other General Services	329,016,098		(48,259,861)		280,756,237		569,429,765		(288,673,527)	
Overall Planning and Statistical Services	158,908,349		(2,620,345)		156,288,004		80,362,635		75,925,368	
Public Debt Transaction-External	37,447,234,536		3,914,358,411		41,361,592,947		69,395,257,508		(28,033,664,561)	
Public Debt Transactions	0		0		0		29,061,823,382		(29,061,823,382)	
R & D General Public Services	17,829,260		(230,421)		17,598,839		11,002,231		6,596,608	
Transfers of a General Character between different levels of Governments	0		0		0		875,954		(875,954)	
TOTAL	72,936,036,649		4,391,300,806		77,327,337,456		135,745,237,158		(58,417,899,702)	
HEALTH										
General Hospital Services	1,086,628,971		(5,400,024)		1,081,228,947		7,925,708,024		(6,844,479,077)	
General Medical Services	29,074,987		0		29,074,987		9,789,445		19,285,542	
Health N.E.C	7,834,341,994		(1,808,290,046)		6,026,051,948		6,018,808,075		7,243,873	
Paramedical Services	0		0		0		7,440,792		(7,440,792)	
Pharmaceutical Products	0		0		0		20,966,288		(20,966,288)	
Public health Services	8,803,596		0		8,803,596		2,055,166,829		(2,046,363,233)	
R & D Health	59,018,759		(780,239)		58,238,519		197,588,780		(139,350,261)	
Specialised Hospital Services	0		0		0		98,577,896		(98,577,896)	
Specialised Medical Services	96,021,579		(2,047,274)		93,974,305		135,688,640		(41,714,335)	
TOTAL	9,113,889,886		(1,816,517,583)		7,297,372,303		16,469,734,768		(9,172,362,465)	

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY FUNCTION OF GOVERNMENT**

MDAs	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	GHC	BUDGET	GHC	BUDGET	GHC	BUDGET	GHC	BUDGET	GHC
HOUSING & COMMUNITY AMENITIES										
Community Development	2,518,810		(1,308,581)		1,210,228		34,711,441		(33,501,212)	
Housing and Development	425,620,356		(80,964,280)		344,656,075		285,543,084		59,112,991	
R&D Housing and Community Amenities	22,470,480		(49,085)		22,421,395		68,378,865		(45,957,470)	
Water Supply	814,935,070		(37,992,674)		776,942,396		130,994,499		645,947,897	
TOTAL	1,265,544,716		(120,314,621)		1,145,230,095		519,627,889		625,602,206	
PUBLIC ORDER & SAFETY										
Fire Protection Services	702,209,208		(3,724,777)		698,484,432		764,417,475		(65,933,044)	
Law Courts	372,067,500		(19,993,430)		352,074,070		462,925,004		(110,850,933)	
Prisons	30,545,958		0		30,545,958		18,252,186		12,293,772	
Public Order and Safety N. E. C	0		0		0		236,165,178		(236,165,178)	
Public order and safety n.e.c (CS)	1,555,644,163		(58,622,327)		1,497,021,836		1,856,813,749		(359,791,913)	
Public Services	3,706,702,622		(12,355,863)		3,694,346,759		3,948,409,237		(254,062,478)	
TOTAL	6,367,169,452		(94,696,397)		6,272,473,055		7,286,982,828		(1,014,509,773)	
RECREATION, CULTURE, AND RELIGION										
Broadcasting and Publishing Services	382,057,966		(38,474,989)		343,582,978		140,805,210		202,777,768	
Cultural Services	143,243,306		(49,008,257)		94,235,049		107,903,593		(13,668,544)	
Recreational and Sporting Services	306,862,584		(4,513,366)		302,349,219		920,972,697		(618,623,478)	
TOTAL	832,163,857		(91,996,612)		740,167,245		1,169,681,500		(429,514,254)	
SOCIAL PROTECTION										
Disability	2,404,450		(63,018)		2,341,432		1,768,903		572,529	
Family and Children	35,515,798		(688,267)		34,827,530		49,790,321		(14,962,791)	
R&D Social Protection	6,958,653		(201,984)		6,756,669		117,971,547		(111,214,878)	
Social Exclusion N.E.C.	307,090		(288,840)		18,251		0		18,251	
Social Protection N.E.C.	216,470,590		(13,012,202)		203,458,389		648,548,930		(445,090,541)	
Unemployment	1,103,248,546		(207,827,157)		895,421,389		617,561,400		277,859,989	
TOTAL	1,364,905,127		(222,081,467)		1,142,823,659		1,435,641,102		(292,817,443)	
DEPRECIATION EXPENDITURE										
Depreciation	8,995,084,775		(814,637,953)		8,180,446,822		3,949,652,909		4,230,793,912	
TOTAL	8,995,084,775		(814,637,953)		8,180,446,822		3,949,652,909		4,230,793,912	
Grand Total	137,529,030,824		(1,786,558,655)		135,742,472,169		197,507,832,103		(61,765,359,934)	

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022 BY FUNCTION OF GOVERNMENT

MMDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE GH¢
ECONOMIC AFFAIRS					
Agriculture	230,588,538	22,220,357	252,808,895	60,969,087	191,839,809
Construction	0	0	0	298,559	(298,559)
Fishing and Hunting	0	0	0	19,950	(19,950)
General Economic and Commercial	200,708,916	36,628,300	237,337,216	52,447,539	184,889,678
General Labor Affairs	0	0	0	1,007	(1,007)
R&D Transport	0	0	0	119,000	(119,000)
Road Transport	302,116,934	102,238,029	404,354,963	105,737,300	298,617,663
Tourism	1,627,652	2,090,093	3,717,745	612,361	3,105,384
TOTAL	735,042,041	163,176,779	898,218,820	220,204,803	678,014,017
EDUCATION					
Education N.E.C	288,739,692	94,009,064	382,748,756	115,843,640	266,905,116
Lower-Secondary Education	35,718,465	11,494,965	47,213,430	14,423,701	32,789,729
Pre-primary Education	35,133,234	5,233,443	40,366,677	10,542,543	29,824,134
Primary Education	87,488,415	22,751,974	110,240,388	29,703,051	80,537,338
Subsidiary services to Education	0	0	0	11,920	(11,920)
Upper-Secondary Education	8,868,248	1,508,981	10,377,229	4,423,455	5,953,774
TOTAL	455,948,054	134,998,426	590,946,480	174,948,310	415,998,170
ENVIRONMENTAL PROTECTION					
Environmental Protection N.E.C	6,486,287	346,145	6,832,432	902,254	5,930,178
Protection of Biodiversity and Landscape	1,732,883	1,339,640	3,072,523	601,620	2,470,903
Waste management	29,239,416	5,844,256	35,083,671	10,364,281	24,719,391
TOTAL	37,458,586	7,530,041	44,988,627	11,868,155	33,120,472
GENERAL PUBLIC SERVICES					
Basic Research	0	0	0	2,660	(2,660)
Economic Aid routed through International Agencies	0	0	0	13,674	(13,674)
Economic Aid to Develop Countries and Countries in Transition	0	0	0	2,177	(2,177)
Executive and Legislative Organs	1,051,176,788	283,045,755	1,334,222,543	1,991,679,303	(657,456,760)
External affairs	0	0	0	7,168	(7,168)
Financial and fiscal Affairs	141,092,668	17,615,789	158,708,457	68,246,809	90,461,648
General Personnel Services	0	0	0	17,600	(17,600)
General Public Services N.E.C.	0	0	0	300,533	(300,533)
Other General Services	72,194,084	8,526,425	80,720,508	21,702,453	59,018,056
TOTAL	1,264,463,539	309,187,969	1,573,651,508	2,081,972,377	(508,320,869)

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT
FOR THE YEAR 2022 BY FUNCTION OF GOVERNMENT**

MMDAS	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE GH¢
HEALTH					
General Hospital Services	65,740,860	11,328,146	77,069,006	19,396,732	57,672,274
General Medical Services	162,561,849	43,898,184	206,460,033	53,151,586	153,308,447
Health N.E.C	0	0	0	6,977	(6,977)
Pharmaceutical Products	0	0	0	16,812	(16,812)
Public health Services	276,076,569	25,535,021	301,611,590	67,125,378	234,486,212
TOTAL	504,379,278	80,761,351	585,140,629	139,697,485	445,443,144
HOUSING & COMMUNITY AMENITIES					
Community Development	104,828,168	12,468,591	117,296,759	41,237,523	76,059,236
Housing and Development	560,099,538	145,086,557	705,186,095	218,184,037	487,002,058
Water Supply	36,689,527	7,240,830	43,930,357	14,828,672	29,101,685
TOTAL	701,617,233	164,795,978	866,413,212	274,250,233	592,162,979
PUBLIC ORDER & SAFETY					
Law Courts	0	0	0	10,990	(10,990)
Public Order and Safety N. E. C	37,064,473	3,291,900	40,356,372	11,112,575	29,243,798
Public Services	0	0	0	5,492	(5,492)
TOTAL	37,064,473	3,291,900	40,356,372	11,129,057	29,227,316
RECREATION, CULTURE, AND RELIGION					
Cultural Services	0	0	0	25,127	(25,127)
Recreational and Sporting Services	3,433,377	406,523	3,839,900	2,451,283	1,388,617
TOTAL	3,433,377	406,523	3,839,900	2,476,410	1,363,489
SOCIAL PROTECTION					
Family and Children	60,056,707	9,200,585	69,257,292	25,991,184	43,266,108
Social Protection N.E.C.	1,270,421	5,480	1,275,901	411,756	864,145
TOTAL	61,327,127	9,206,065	70,533,192	26,402,940	44,130,253
DEPRECIATION EXPENDITURE					
Depreciation	8,764,648	313,651,405	322,416,053	145,898,456	176,517,596
TOTAL	8,764,648	313,651,405	322,416,053	145,898,456	176,517,596
Grand Total	3,809,498,356	1,187,006,437	4,996,504,793	3,088,848,225	1,907,656,568

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2022

MDAs	COMPENSATION	DEPRECIATION	INTEREST	FINANCIAL ASSETS	OTHER EXPENSES	SOCIAL BENEFITS	GOVERNMENT SUBSIDY	GOODS AND SERVICES	EXCHANGE DIFFERENCE	GRAND TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Audit Service										
Central Gov't	34,774,233	0	0	0	0	0	0	854,659	0	35,628,892
Commercial Audit	16,780,219	0	0	0	0	0	0	1,179,049	0	17,959,268
Headquarters	28,687,947	0	0	6,449,140	0	28,674	0	18,707,891	0	53,873,652
Other Government Obligation_Non Road A	0	0	0	0	0	0	0	2,040,000	0	2,040,000
Performance & Special Audit	34,260,228	0	0	0	0	0	0	1,166,240	0	35,426,468
Regional_District Audits & EIDA	2,685,588,57	0	0	0	0	0	0	22,226,169	0	290,785,026
TOTAL	383,061,483	0	0	6,449,140	0	28,674	0	46,174,008	0	435,713,305
Central GoG										
Controller and Acct. General's Dept.	0	0	0	0	0	0	0	6,257,804	0	6,257,804
Debt Management	0	0	37,053,636,633	0	0	0	0	10,207,524	0	37,063,844,157
Donor Funds	0	0	0	0	0	0	0	62,476	0	62,476
Exchange Difference	0	0	0	0	0	0	0	0	61,393,236,733	61,393,236,733
General Government Services	0	0	0	17,261,850,883	0	0	0	10,000,000	0	17,271,850,883
GoG Compensation Transfers to MMDAs	1,079,541,185	0	0	0	0	0	0	0	0	1,079,541,185
GoG Goods & Services Transfers to MMDA	0	0	0	0	0	0	0	18,694,197	0	18,694,197
Gratuities	339,180,732	0	0	0	0	0	0	0	0	339,180,732
Other Earmark Fund	0	0	0	0	0	0	0	7,074,203,310	0	7,074,203,310
Pensions	1,499,934,141	0	0	0	0	0	0	0	0	1,499,934,141
Social Security	2,467,287,421	0	0	0	0	0	0	0	0	2,467,287,421
Depreciation	0	3,949,652,909	0	0	0	0	0	0	0	3,949,652,909
TOTAL	5,385,943,480	3,949,652,909	37,053,636,633	17,261,850,883	0	0	0	71,119,425,312	61,393,236,733	132,163,745,949
Commission on Human Rights and Admin. Justice										
Administration and Finance Department	43,787,211	0	0	2,621,608	0	56,586	0	1,941,071	0	48,406,476
Administrative Justice Department	0	0	0	0	0	0	0	174,589	0	174,589
Anti Corruption Department	0	0	0	0	0	0	0	1,225,028	0	1,225,028
Human Rights Department	0	0	0	0	0	0	0	75,987	0	75,987
Regional Offices	0	0	0	0	0	0	0	396,000	0	396,000
TOTAL	43,787,211	0	0	2,621,608	0	56,586	0	3,812,673	0	50,278,079
Electoral Commission										
Headquarters	60,286,919	0	0	0	0	0	0	1,079,855	0	61,366,773
Other Government Obligation_Graturity	1,078,748	0	0	0	0	0	0	0	0	1,078,748
Other Government Obligation_Non Road A	6,290,563	0	0	0	0	0	0	1,000,000	0	7,290,563
Regional Offices	0	0	0	0	0	0	0	1,090,346	0	1,090,346
TOTAL	67,656,230	0	0	0	0	0	0	3,170,201	0	70,826,431
Energy Fund										
Energy Levy Fund	22,274,339	0	0	2,698,381	356,661	1,526,956	0	30,703,979	0	57,560,316
TOTAL	22,274,339	0	0	2,698,381	356,661	1,526,956	0	30,703,979	0	57,560,316
GETFund										
GETFUND	3,357,718	0	0	1,141,300,297	31,603,081	1,431,863	0	16,621,785	0	1,194,314,744
TOTAL	3,357,718	0	0	1,141,300,297	31,603,081	1,431,863	0	16,621,785	0	1,194,314,744
Ghana Revenue Authority										
Headquarters	1,472,391,217	0	0	146,045,104	163,512,231	53,514,591	0	379,393,532	0	2,214,856,676
TOTAL	1,472,391,217	0	0	146,045,104	163,512,231	53,514,591	0	379,393,532	0	2,214,856,676
Judiciary and Judicial Service										
General Administration	383,666,927	0	0	6,169,795	0	0	0	22,810,204	0	412,646,925
Judiciary	34,306,210	0	0	24,225,748	0	0	0	8,151,984	0	66,683,941
TOTAL	417,973,137	0	0	30,395,542	0	0	0	30,962,188	0	479,330,866
Legal Aid Commission										
Headquarters	26,393,459	0	0	29,210	11,050	0	0	465,633	0	26,899,352
TOTAL	26,393,459	0	0	29,210	11,050	0	0	465,633	0	26,899,352

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2022

MDAs	COMPENSATION GH¢	DEPRECIATION GH¢	INTEREST GH¢	FINANCIAL ASSETS GH¢	OTHER EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SERVICES GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Min of Employment & Labour Relation										
Dept. of Co-operatives	9,303,779	0	0	0	0	0	0	21,200	0	9,324,979
Dept. of Factories Inspectorate	3,762,260	0	0	0	0	0	0	18,311	0	3,780,571
Fair Wages and Salaries Commission	3,272,569	0	0	0	0	0	0	15,578	0	3,288,148
Ghana Cooperative Council	72,945	0	0	0	0	0	0	1,350	0	74,295
Headquarters	6,179,776	0	0	290,915	0	0	0	911,723	0	7,382,414
Integrated Community Centres For Emplo	10,644,787	0	0	0	0	0	0	3,060	0	10,647,847
Labour Department	9,999,243	0	0	0	0	0	0	45,600	0	10,044,843
Management/Development & Productivity	2,639,711	0	0	0	0	0	0	2,436,886	0	5,076,597
National Pensions and Regulatory Authority	29,909,097	0	0	4,127,321	440,039	0	0	20,361,644	0	54,838,101
National Vocational Training Institute	26,536,294	0	0	179,645	15,150	181,991	0	8,611,824	0	35,524,903
Opportunity Industrialisation Center	5,671,409	0	0	0	0	0	0	5,889,496	0	11,560,904
Organisation of African Trade Union Unity	370,127	0	0	0	0	0	0	0	0	370,127
Other Government Obligation,Contingenc	0	0	0	0	0	0	0	5,118,763	0	5,118,763
Other Government Obligation,Non Road A	0	0	0	8,967,186	0	0	0	9,263,549	0	18,230,735
Other Government Obligation,Other Earm	0	0	0	0	0	0	0	413,944,955	0	413,944,955
Other Government Obligation,Subscriptio	0	0	0	0	229,849	0	0	0	0	229,849
TOTAL	108,361,996	0	0	13,565,067	685,038	181,991	0	466,643,938	0	589,438,030
Ministry of Communications and Digitalisation										
Cyber Security Secretariat	5,089,480	0	0	2,497,200	0	0	0	5,214,860	0	12,801,540
Data Protection Commission	21,472	0	0	0	0	0	0	8,335,881	0	8,357,353
Ghana- India Kofi Annan Centre of Excelle	4,398,581	0	0	0	2,000	8,760	0	1,241,991	0	5,651,332
Ghana Meteorological Agency	11,842,650	0	0	18,241,557	0	356,017	0	17,572,183	0	48,012,407
Headquarters	8,961,017	0	0	631,372	0	356,017	0	17,394,686	0	27,343,092
National Information Technology Agency	5,120,928	0	0	2,028,440	7,080	0	0	15,944,339	0	23,100,787
Other Government Obligation,Non Road A	0	0	0	0	0	0	0	66,123,881	0	66,123,881
Other Government Obligation,Subscriptio	0	0	0	0	495,862	0	0	0	0	495,862
Postal & Courier Services Regulatory Com.	771,473	0	0	0	0	2,681	0	1,381,845	0	2,155,999
TOTAL	36,205,601	0	0	23,398,569	504,942	723,476	0	133,209,666	0	194,042,254
Ministry of Chieftaincy and Religious Affairs										
Headquarters	16,812,253	0	0	3,706,303	0	0	0	301,807	0	20,820,363
National House of Chiefs	14,332,673	0	0	0	0	0	0	0	0	14,332,673
Other Government Obligation,Non Road A	0	0	0	0	0	0	0	4,863,250	0	4,863,250
TOTAL	31,144,926	0	0	3,706,303	0	0	0	5,165,057	0	40,016,286
Ministry of Defence										
Ghana Armed Forces	2,192,151,013	0	0	24,173,510	0	0	0	25,731,595	0	2,242,056,118
Headquarters	5,945,256	0	0	0	0	340,202	0	850,620	0	7,136,077
Other Government Obligation,Contingenc	0	0	0	0	0	0	0	13,305,613	0	13,305,613
Other Government Obligation,General Go	0	0	0	0	0	0	0	1,424,295	0	1,424,295
Other Government Obligation,Gratuity	93,163,749	0	0	0	0	0	0	0	0	93,163,749
Other Government Obligation,Non Road A	0	0	0	243,583,850	0	0	0	313,644,921	0	557,228,771
TOTAL	2,291,260,018	0	0	267,757,360	0	340,202	0	354,957,044	0	2,914,314,623
Ministry of Education										
Ghana Book Development Council	582,245	0	0	0	21,179	25,290	0	685,653	0	1,314,366
Ghana Education Service (GES)	12,380,746,930	0	0	3,455,144	5,200,869	365,537	19,488,638	177,153,394	0	12,586,410,513
Ghana Library Board	13,121,663	0	0	2,796,104	26,439	7,465	0	2,000,694	0	17,952,365
Ghana National Commission for UNESCO	423,302	0	0	0	638,244	0	0	0	0	1,083,546
Headquarters	70,537,617	0	0	67,735,196	150,018,591	536,798	0	45,820,767	0	334,648,968
National Service Secretariat	553,839,929	0	0	0	0	0	0	10,739,406	0	564,579,335
Other Government Obligation,General Go	9,623,588	0	0	0	0	0	0	5,000,000	0	14,623,588
Other Government Obligation,Non Road A	727,183	0	0	0	0	0	0	9,718,963	0	10,446,147
Regional / District / School Services	0	0	0	0	0	0	0	1,348,098	0	1,348,098
Tertiary	3,320,785,444	0	1,843,535	689,286,929	174,517,342	40,331,178	12,070	1,445,210,349	0	5,671,986,848
WAEC (INTERNATIONAL)	0	0	0	0	3,500,000	0	0	0	0	3,500,000
WAEC (National)	13,874,071	0	0	0	0	0	6,000,000	17,000	0	19,891,071
TOTAL	16,364,261,971	0	1,843,535	763,273,373	333,922,664	41,266,267	25,500,708	1,697,716,325	0	19,227,784,844

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2022

MDAs	COMPENSATION GH¢	DEPRECIATION GH¢	INTEREST GH¢	FINANCIAL ASSETS GH¢	OTHER EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SERVICES GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Ministry of Energy										
Department of Petroleum	0	0	0	0	0	0	0	17,640	0	17,640
Headquarters	5,872,923	0	0	91,088,567	0	0	0	18,817,924	0	115,779,414
Other Government Obligation_Non Road A	0	0	0	365,994,610	0	0	0	0	0	365,994,610
Other Government Obligation_Subsidy	0	0	0	0	0	0	536,583,478	0	0	536,583,478
TOTAL	5,872,923	0	0	457,083,177	0	0	536,583,478	18,835,564	0	1,018,375,142
Ministry of Environment Science, Technology and Innovation										
Council for Scientific and Industrial Resea.	202,624,004	0	0	3,860,598	8,853,514	325,098	0	61,755,843	0	277,419,058
Environmental Protection Agency	86,099,084	0	0	14,376,485	117,563	7,468,100	0	129,050,472	0	237,111,704
Ghana Atomic Energy Commission	70,502,022	0	0	4,660,161	5,308,855	952,401	30,690	33,358,743	0	114,812,873
Headquarters	4,753,163	0	0	0	0	0	0	1,050,104	0	5,803,267
Land Use & Spatial Planning Authority(T.C	9,487,201	0	0	0	0	0	0	42,225	0	9,529,426
National Biosafety Authority (NBA)	0	0	0	0	0	1,676	0	618,331	0	620,007
Nuclear Regulatory Authority	10,387,083	0	0	639,373	0	97,182	0	6,581,696	0	17,705,334
Other Government Obligation_Contingenc.	0	0	0	0	0	0	0	330,094	0	330,094
Other Government Obligation_Non Road A	0	0	0	0	0	0	0	1,205,420	0	1,205,420
Other Government Obligation_Other Earm	0	0	0	0	0	0	0	2,682,862	0	2,682,862
Other Government Obligation_Subscriptio	0	0	0	0	901,803	0	0	56,189	0	957,992
TOTAL	383,852,557	0	0	23,536,617	15,181,736	8,844,458	30,690	236,731,979	0	668,178,037
Ministry of Finance										
Controller and Acct. General's Dept.	298,186,641	0	0	3,716,436	0	0	0	20,814,308	0	322,717,384
Finance Headquarters	42,019,390	0	0	18,685,783	1,055,466	392,940	0	316,071,871	0	378,225,450
Financial Intelligence Centre	2,088,949	0	0	258,774	0	0	0	1,926,239	0	4,273,962
Institute of Accountancy Training	1,073,468	0	0	268,812	5,500	0	0	204,431	0	1,552,211
Other Government Obligation_Debt Manag	0	0	0	0	0	0	0	278,160,375	0	278,160,375
Other Government Obligation_Contingenc.	0	0	0	113,331	0	0	0	724,900	0	838,231
Other Government Obligation_General Go'	0	0	0	231,537	39,479,429	0	0	107,793,991	0	147,504,957
Other Government Obligation_Non Road A	44,400	0	0	2,986,000	91,221,182	0	0	50,911,003	0	145,162,585
Other Government Obligation_Subscriptio	0	0	0	0	8,479,203	0	0	0	0	8,479,203
Public Procurement Authority	4,855,137	0	0	81,400	722,267	302,909	0	4,659,956	0	10,621,669
Statistical Service	14,287,396	0	0	6,158,183	0	0	0	56,097,275	0	76,542,855
TOTAL	362,555,381	0	0	32,500,256	140,963,047	695,849	0	837,364,349	0	1,374,078,881
Ministry of Fisheries and Aquaculture Development										
Fisheries Commission	0	0	0	5,501,400	0	0	0	15,221,995	0	20,723,394
Headquarters	15,398,824	0	0	5,005,545	0	0	0	12,629,238	0	33,033,607
Other Government Obligation_Contingenc.	0	0	0	0	0	0	0	5,000,000	0	5,000,000
Other Government Obligation_Non Road A	0	0	0	16,163,550	0	0	0	1,500,000	0	17,663,550
TOTAL	15,398,824	0	0	26,670,494	0	0	0	34,351,233	0	76,420,551

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2022

MDAs	COMPENSATION		DEPRECIATION		INTEREST		FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		EXCHANGE DIFFERENCE		GRAND TOTAL		
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	
Ministry of Food and Agriculture																					
Agric. Engineering Services Dept.	1,863,453															136,063				1,999,516	
Animal Production Directorate	3,917,412															314,033				4,231,445	
Cotton Development Authority	0															16,578				16,578	
Crop Services Directorate	4,269,069				840,000								365,588,210			10,472,136				381,169,414	
Directorate of Agric. Extension Services.	2,874,287															1,269,030				4,143,317	
Finance and Administration Directorate	10,297,473															50,745,244				117,273,619	
Ghana Irrigation Development Authority	6,773,737				56,230,902											35,653				118,883,194	
Ghana Permanent Representative in Rome	1,324,850				112,073,804											0				1,324,850	
Grains and Legumes Dev. Board	3,538,437								4,650							237,885				3,780,972	
Human Resource Development Manage	8,595,250															765,096				9,360,346	
Monitoring and Evaluation Directorate	677,504															3,316,661				3,994,165	
NORRIP	172,452															76,900				249,352	
Northern Regional Agric Dev	0															361,057				361,057	
Other Government Obligation_Non Road A																12,561,390				16,868,903	
Plant Protection & Regulatory Services	19,150,473				3,924,983				382,530							27,769,610				47,507,522	
Policy Planning and Budget Directorate	1,352,589				587,439											855,480				2,208,069	
Statistics Research and Information Dept	2,232,119															187,023				2,419,142	
Veterinary Council	0															253,787				253,787	
Veterinary Services Dept. (Central Admini	37,931,111															1,375,320				39,306,431	
Women in Agric. Development Departmen	935,500															117,545				1,053,045	
TOTAL	105,905,715				173,657,129				387,180				365,588,210			110,866,490				756,404,724	
Ministry of Foreign Affairs and Reg Integration																					
Africa Region Missions	161,417,710															0					161,417,710
America Region Missions	61,180,579															0					61,180,579
Europe Region Missions	150,391,168															0					150,391,168
Headquarters	20,879,692				2,205,983				2,468,647							66,558,545					92,112,866
Middle East and Asia Region Missions	96,609,823															0					96,609,823
Other Government Obligation_Contingenc	0															18,390,341					18,390,341
Other Government Obligation_Non Road A	0				584,124											7,904,773					23,330,026
Subvented Organisation	0								15,425,253							193,272					193,272
TOTAL	490,478,971				2,790,106				17,893,900				365,588,210			93,046,932					604,209,909
Ministry of Gender, Children and Social Protection																					
Department of Children	2,340,439															2,747,128					5,087,567
Department of Gender	2,759,824															1,050,416					3,810,240
Department of Social Protection	0															729,816					729,816
Dept. of Social Welfare	33,747,864															520,183					34,268,047
Headquarters	7,661,080															699,911,900					862,647,793
National Council on Persons with Disabilit	1,578,567				5,191,361				149,883,452							190,336					1,768,903
Other Government Obligation_General Go	4,038,566															0					4,038,566
TOTAL	52,126,341				5,191,361				149,883,452				365,588,210			705,149,778					912,350,932
Ministry of Health																					
Ahmediyya Muslim Health Service-Ghana	34,422,359															255,374					34,677,733
Christian Health Association of Ghana	1,388,695,083															72,209					1,388,767,291
District Health Administration	6,651,234				248,885				1,301,470							94,611,697					103,013,513
District Hospitals	64,032,873				(230,086,168)				2,171,331							338,518,721					178,678,540
Ghana Health Service (GHS)	4,640,688,479				6,316,086				3,041,096							1,925,418,009					6,576,827,709
Headquarters	0															4,184					4,184
Health Headquarters	294,002,244				32,281,757											17,394,773					343,696,109
Other Government Obligation_Non Road A	0				8,000,000											147,433,173					155,433,173
Regulatory Agencies	101,379,211				30,566,368				63,879							161,359,132					287,319,738
Sub Districts-CHIPS Compound	435,286				21,042				111,019							4,389,286					4,968,400

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2022

MDAs	COMPENSATION GH¢	DEPRECIATION GH¢	INTEREST GH¢	FINANCIAL ASSETS GH¢	OTHER EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SERVICES GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Sub Districts-Clinics	2,045,725	0	0	325,736	729,758	52,152	0	18,014,828	0	21,168,199
Sub Districts-Health Centres	7,379,265	0	0	404,214	794,566	470,923	0	46,957,284	0	56,006,252
Sub Districts-Polyclinics	9,997,797	0	0	460,763	1,275,504	186,014	0	47,069,198	0	58,989,276
Subvented Organisations	105,947,644	0	0	75,993,272	2,047,610	525	0	33,389,394	0	217,378,446
Teaching Hospitals	993,426,377	0	0	174,369,630	13,129,535	7,713,363	0	362,142,868	0	1,550,781,773
Training Institutions	184,161,159	0	0	74,861,937	2,152,903	852,896	0	244,317,626	0	506,346,522
TOTAL	7,833,264,735	0	0	173,763,522	26,818,672	8,862,171	0	3,441,347,758	0	11,484,056,857
Ministry of Information										
Ghana Broadcasting Corporation (GBC)	51,892,502	0	0	0	0	0	0	0	0	51,892,502
Ghana News Agency	8,399,218	0	0	0	7,236	0	0	242,473	0	8,648,927
Headquarters	3,442,080	0	0	512,592	0	0	0	1,194,497	0	5,149,170
Information Services Department	37,178,733	0	0	66,999	0	0	0	109,822	0	37,355,554
Other Government Obligation_Contingenc	0	0	0	0	0	0	0	14,981,776	0	14,981,776
Other Government Obligation_Non Road A	0	0	0	0	0	0	0	6,674,472	0	6,674,472
TOTAL	100,912,532	0	0	579,592	7,236	0	0	23,203,040	0	124,702,400
Ministry of Lands and Natural Resources										
Forestry Commission	159,864,236	0	0	21,344,214	2,840,301	11,903,040	0	227,821,674	0	423,773,465
Geological Survey Department	6,245,395	0	0	4,258,593	12,100	23,905	0	9,939,088	0	20,479,080
Ghana Integrated Iron and Steel Developr	9,856,232	0	0	3,465,247	0	0	0	9,104,421	0	22,425,900
Ghana School of Survey & Mapping	464,558	0	0	303,088	0	7,052	0	843,489	0	1,618,187
GIADFC	14,325,749	0	0	306,965	2,243,973	196,823	0	2,243,973	0	17,073,510
Headquarters	9,276,577	0	0	2,130,494	0	0	0	61,472,935	0	72,880,006
Lands Commission	69,560,914	0	0	24,582,609	63,972	3,975,711	0	599,277,934	0	697,461,140
Minerals Commission	89,287,523	0	0	297,162,166	5,639,807	5,166,243	0	192,227,457	0	589,483,196
O.A.S.I	9,644,157	0	0	3,047,837	0	0	0	7,195,683	0	19,887,678
Other Government Obligation_Contingenc	0	0	0	0	0	0	0	1,999,233	0	1,999,233
Other Government Obligation_General Go	0	0	0	0	0	0	0	171,425	0	171,425
Other Government Obligation_Non Road A	0	0	0	0	20,168,288	0	0	0	0	20,168,288
Other Government Obligation_Subscriptio	0	0	0	0	2,384,215	0	0	0	0	2,384,215
TOTAL	368,525,342	0	0	356,601,213	31,108,683	21,272,774	0	1,112,297,311	0	1,889,805,322
Ministry of Local Govt, Decentralisation and Rural Development										
Community Development	30,793,574	0	0	0	0	0	0	140,500	0	30,934,074
Births and Death	21,428,384	0	0	484,025	0	0	0	1,224,846	0	23,137,254
Department of Parks and Gardens	4,596,019	0	0	384,498	0	0	0	161,000	0	5,141,517
Headquarters	13,976,655	0	0	164,978,755	2,000	0	0	97,575,758	0	276,533,168
Local Government Service	132,243,060	0	0	8,108,614	0	0	0	21,758,826	0	162,110,501
Other Government Obligation_Contingenc	0	0	0	7,624,531	0	0	0	0	0	7,624,531
Other Government Obligation_General Go	7,940,194	0	0	0	0	0	0	100,000	0	8,040,194
Other Government Obligation_Gratuity	47,192,037	0	0	0	0	0	0	0	0	47,192,037
Other Government Obligation_Non Road A	0	0	0	379,033	0	0	0	138,004,261	0	138,383,294
TOTAL	258,169,923	0	0	181,959,455	2,000	0	0	258,965,191	0	699,096,569
Ministry Of National Security										
Bureau of National Investigation (BNI)	197,584,572	0	0	1,399,455	0	0	0	0	0	198,984,026
Headquarters	0	0	0	0	0	0	0	138,188,000	0	138,188,000
National Security Council Secretariat	223,417,468	0	0	0	157,700,000	0	0	0	0	381,117,468
Other Government Obligation_Contingenc	0	0	0	0	66,273,994	0	0	0	0	66,273,994
Other Government Obligation_General Go	0	0	0	0	8,300,000	0	0	0	0	8,300,000
Other Government Obligation_Non Road A	0	0	0	0	324,145,559	0	0	0	0	324,145,559
Research Department	271,306,663	0	0	0	0	0	0	0	0	271,306,663
TOTAL	692,308,702	0	0	1,399,455	556,419,553	0	0	138,188,000	0	1,388,315,710

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2022

MDAs	COMPENSATION GH¢	DEPRECIATION GH¢	INTEREST GH¢	FINANCIAL ASSETS GH¢	OTHER EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SERVICES GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Ministry Of Parliamentary Affairs										
Headquarters	2,948,388	0	0	301,872	0	0	0	1,663,077	0	4,913,337
Other Government Obligation_Arrear	0	0	0	0	0	0	0	295,400	0	295,400
TOTAL	2,948,388	0	0	301,872	0	0	0	1,958,477	0	5,208,737
Ministry Of Railway Development										
Ghana Railway Development Authority	1,347,348	0	0	433,520	0	39,381	0	1,932,619	0	3,752,869
Headquarters	2,019,202	0	0	153,442,235	0	0	0	1,460,693	0	156,922,130
Other Government Obligation_Non Road A	0	0	0	175,284,777	0	0	0	0	0	175,284,777
TOTAL	3,366,550	0	0	329,160,533	0	39,381	0	3,393,311	0	335,959,775
Ministry of Roads and Highways										
Department of Feeder Roads	13,866,628	0	0	216,259,804	0	0	0	31,900	0	230,158,332
Department of Urban Roads	1,087,050	0	0	392,336,788	0	0	0	2,840,504	0	396,264,342
Ghana Highway Authority	43,916,883	0	0	1,151,713,764	0	653,050	0	13,522,918	0	1,209,806,615
Headquarters	7,883,549	0	0	32,932,699	0	0	0	12,125,320	0	52,941,568
Minerals Commission	0	0	0	0	0	0	0	2,800	0	2,800
Other Government Obligation_Non Road A	0	0	0	841,087,151	0	0	0	0	0	841,087,151
TOTAL	66,754,110	0	0	2,634,330,206	0	653,050	0	28,523,442	0	2,730,260,808
Ministry Of Sanitation and Water Resources										
Community Water and Sanitation Dept	7,431,969	0	0	75,602,005	796,368	361,804	0	25,049,022	0	109,241,168
Environmental Health and Sanitation	0	0	0	15,371,121	0	0	0	1,857,688	0	17,228,809
Headquarters	4,439,670	0	0	88,042,261	0	0	0	51,141,295	0	143,623,226
Other Government Obligation_Arrear	0	0	0	123,319,378	385,906	0	0	83,494,788	0	207,200,072
Schools of Hygiene	0	0	0	0	0	0	0	35,000	0	35,000
Water Resources Commission	10,160,959	0	0	375,530	95,438	157,510	0	391,926	0	14,708,698
TOTAL	22,032,598	0	0	302,710,295	1,277,712	519,314	0	165,497,055	0	492,036,974
Ministry of The Interior										
Gaming Board	1,938,659	0	0	368,269	10,000	1,176,298	0	2,619,391	0	6,112,617
Ghana Immigration Service	594,314,358	0	0	9,182,675	0	1,237,371	0	14,852,228	0	619,586,632
Ghana National Fire Service	680,181,362	0	0	0	0	0	0	1,851,641	0	682,033,003
Ghana Police Service	3,143,892,872	0	0	26,588,208	300	605,541	0	6,511,171	0	3,177,598,091
Ghana Prisons Service	485,322,909	0	0	671,670	0	0	0	5,194,117	0	491,188,697
Ghana Refugee Board	971,619	0	0	0	0	0	0	594,999	0	1,566,618
Headquarters	4,959,596	0	0	3,723,138	0	0	0	829,917	0	9,512,652
Narcotic Control Board	88,550,061	0	0	0	0	0	0	1,113,723	0	89,663,784
National Commission on Small Arms	1,298,286	0	0	50,000	0	0	0	1,239,177	0	2,587,462
National Disaster Management Organizati	168,858,932	0	0	956,087	0	129,498	0	15,173,543	0	185,118,060
National Peace Council	3,671,543	0	0	95,888	0	0	0	1,154,834	0	4,922,264
Other Government Obligation_Contingenc	0	0	0	9,132,954	0	0	0	16,566,365	0	25,699,319
Other Government Obligation_General Gov	0	0	0	9,009,537	0	0	0	0	0	9,009,537
Other Government Obligation_Non Road A	0	0	0	2,963,286	0	227,000	0	233,768,263	0	236,958,549
Other Government Obligation_Subscriptio	0	0	0	0	389,378	0	0	0	0	389,378
TOTAL	5,173,960,197	0	0	62,741,712	399,678	3,375,708	0	301,469,368	0	5,541,946,662
Ministry of Tourism, Arts and Culture										
Bureau of Ghana Languages	1,805,574	0	0	0	0	0	0	17,173	0	1,822,747
Department of Creative Arts	0	0	0	0	0	0	0	38,000	0	38,000
Ghana Tourism Authority	11,098,544	0	0	0	0	0	0	1,906,796	0	13,005,340
Headquarters	12,180	0	0	884,787	83,161,129	0	0	68,922,100	0	152,980,196
HOTCAIT	360,536	0	0	0	0	0	0	46,325	0	406,862
National Commission on Culture	42,647,743	0	0	0	0	0	0	27,879	0	42,675,622
Other Government Obligation_Non Road A	0	0	0	0	683,500	0	0	2,022,882	0	2,706,382
Subvented Agencies	14,155,990	0	0	0	35,884	67,012	0	3,950,536	0	18,209,422
TOTAL	70,080,567	0	0	884,787	83,880,513	67,012	0	76,931,690	0	231,844,570
Ministry of Trade and Industry										
Business Development	729,746	0	0	0	0	0	0	2,449,964	0	3,179,710
CEDECOM	1,837,064	0	0	0	0	0	0	136,930	0	1,973,994

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2022

MDAs	COMPENSATION GH¢	DEPRECIATION GH¢	INTEREST GH¢	FINANCIAL ASSETS GH¢	OTHER EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SERVICES GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Ghana Export Promotion Authority	7,280,232	0	0	0	0	175,230	0	32,617,166	0	40,072,627
Ghana Free Zones Authority	15,246,169	0	0	1,024,101	3,736,110	1,567,278	0	41,060,799	0	62,634,457
Ghana Standards Authority	18,176,669	0	0	9,175,211	2,074,175	1,638,236	0	46,580,193	0	77,644,484
GRATIS	5,586,996	0	0	0	5	0	0	663,304	0	6,250,305
Headquarters	31,272,811	0	0	92,813,049	0	0	0	16,247,723	0	140,333,583
NBSSI	14,793,825	0	0	0	0	141,000	0	84,852,417	0	99,787,242
Other Government Obligation_Non Road A	0	0	0	0	14,222,163	0	0	240,000	0	14,462,163
Regional Trade Offices	2,349,662	0	0	0	0	0	0	1,896	0	2,351,558
TOTAL	97,273,172	0	10,369,103	103,012,362	20,032,453	3,521,744	0	224,850,391	0	448,690,123
Ministry of Transport										
Driver and Vehicle Licensing Authority	65,561,795	0	10,369,103	8,797,819	437,346	112,394	0	83,798,050	0	169,076,507
Ghana Shipper's Council	48,149,117	0	0	4,971,668	506,547	2,164,724	0	15,298,510	0	71,090,567
Government Technical Training Centre	1,114,518	0	0	290,216	0	0	0	14,247	0	1,418,981
Headquarters	3,656,935	0	0	20,737,099	0	0	0	1,641,029	0	26,035,063
National Road Safety Commission	5,098,211	0	0	1,733,000	0	0	0	12,312,783	0	19,143,994
Other Government Obligation_Non Road A	0	0	0	0	0	0	0	27,416,385	0	27,416,385
TOTAL	123,580,576	0	10,369,103	36,529,803	943,894	2,277,118	0	140,481,004	0	314,181,497
Ministry of Works and Housing										
Headquarters	7,208,562	0	0	2,948,802	69,129	0	0	36,747,360	0	46,973,853
Housing and Rent Control Department	5,881,066	0	0	11,581,656	38,985	0	0	811,545	0	18,313,253
Other Government Obligation_Non Road A	0	0	0	482,206,692	0	0	0	2,479,138	0	484,685,830
Works	6,636,003	0	0	109,555,231	84,857	0	0	12,050,292	0	128,326,382
TOTAL	19,725,631	0	0	606,292,381	192,970	0	0	52,088,335	0	678,299,318
Ministry of Youth and Sports										
Headquarters	7,498,045	0	0	608,061,682	0	0	0	81,692,771	0	697,252,498
National Sports Authority	12,169,801	0	0	109,849	121,669	0	0	1,636,136	0	14,037,456
National Sports College	1,566,897	0	0	0	0	0	0	128,412	0	1,695,309
National Youth Authority	9,478,730	0	0	0	0	0	0	0	0	9,478,730
Other Government Obligation_Contingenc	0	0	0	1,271,467	0	0	0	0	0	1,271,467
Other Government Obligation_General Gov	12,588,720	0	0	0	0	0	0	0	0	12,588,720
Other Government Obligation_Non Road A	0	0	0	5,082,546	0	0	0	115,160,688	0	120,243,234
TOTAL	43,302,193	0	0	614,525,544	121,669	0	0	198,618,007	0	856,567,413
National Commission for Civic Education										
Headquarters	0	0	0	0	0	0	0	1,495,649	0	1,495,649
Regional Offices	67,054,908	0	0	2,918,463	0	9,231	0	10,062,673	0	80,045,275
TOTAL	67,054,908	0	0	2,918,463	0	9,231	0	11,558,321	0	81,540,924

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2022

MDAs	COMPENSATION GH¢	DEPRECIATION GH¢	INTEREST GH¢	FINANCIAL ASSETS GH¢	OTHER EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SERVICES GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
National Development Planning Commission										
Headquarters	5,200,620		0	0	0	0	0	6,284,164	0	11,484,784
Other Government Obligation_Contingenc	0		0	0	0	0	0	2,949,310	0	2,949,310
Other Government Obligation_General Go'	0		0	0	0	0	0	257,000	0	257,000
Other Government Obligation_Non Road A	0		0	0	0	0	0	1,945,000	0	1,945,000
TOTAL	5,200,620		0	0	0	0	0	11,435,474	0	16,636,094
National Health Fund										
National Health Fund	328,812,667		0	53,507,271	119,866,212	1,506,856	0	2,219,561,425	0	2,723,254,431
Regulatory_Agencies	0		0	0	0	0	0	8,358	0	8,358
TOTAL	328,812,667		0	53,507,271	119,866,212	1,506,856	0	2,219,569,783	0	2,723,262,788
National Labour Commission										
Gen. Admin Headquarters	3,115,474		0	70,000	0	0	0	167,154	0	3,352,627
Other Government Obligation_Non Road A	0		0	439,900	0	0	0	775,090	0	1,214,990
TOTAL	3,115,474		0	509,900	0	0	0	942,244	0	4,567,618
National Media Commission										
General Administration	1,971,658		0	805,000	0	22,000	0	98,588	0	2,897,247
Other Government Obligation_Non Road A	0		0	0	0	0	0	600,000	0	600,000
TOTAL	1,971,658		0	805,000	0	22,000	0	698,588	0	3,497,247
Office of Government Machinery										
Public Enterprises	0		0	57,616	0	0	0	400,862	0	458,478
Commissions and Councils	13,577,899		0	282,949	0	0	0	1,194,869	0	15,055,717
Ghana AIDS Commission	1,990,255		0	0	0	0	0	2,505,367	0	4,495,622
Ghana Investment Promotion Centre (GIP)	11,844,843		0	423,265	1,390,832	551,033	0	47,876,722	0	62,086,696
Inner City and Zongo development	0		0	0	4,200,000	0	0	22,642,610	0	26,842,610
Internal Audit Agency	5,598,784		0	0	0	0	0	334,010	0	5,932,793
Microfinance and Small Loans Centre (MA	6,653,443		0	0	0	0	0	6,175,067	0	12,828,510
Monitoring and Evaluation	390,568		0	0	0	0	0	591,540	0	982,108
Nation Builders corps	252,500,003		0	0	0	0	0	0	0	252,500,003
National Identification Authority (NIA)	39,329,516		0	22,549,205	0	0	0	12,646,051	0	74,524,771
National Population Council (NPC)	2,098,588		0	0	0	0	0	284,415	0	2,383,003
Office of the Administrator	501,780		0	33,046,477	0	0	0	149,337	0	651,116
Office of the President	145,730,567		0	1,336,798	0	0	0	228,085,064	0	406,862,108
Other Government Obligation_Contingenc	0		0	0	0	0	0	63,889,000	0	65,225,798
Other Government Obligation_General Go'	642,333		0	0	0	0	0	0	0	642,333
Other Government Obligation_Graturity	535,102		0	0	0	0	0	0	0	535,102
Other Government Obligation_Non Road A	5,128,104		0	5,129,400	0	0	0	29,223,935	0	39,481,439
Scholarship Secretariat	2,535,734		0	0	250,000,000	0	0	152,296	0	252,688,030
Special Development Initiatives	9,360,523		0	222,954,666	0	1,000	0	19,746,078	0	252,062,267
State Interests And Governance	129,300		0	0	193,122	73,978	0	3,728,462	0	4,124,861
TOTAL	498,547,340		0	285,780,375	255,783,953	626,011	0	439,625,684	0	1,480,363,364
Office of the Attorney General and Ministry of Justice										
Attorney General's Department	75,892,200		0	23,321	0	0	0	560,896	0	76,476,417
CopyRight Office	84,491		0	0	0	0	0	322,396	0	406,887
Council for Law Reporting	3,883,053		0	58,015	0	8,000	0	306,585	0	4,255,654
Economic and Organised Crime Office	28,731,975		0	4,173,632	1,027,907	162,818	0	4,068,995	0	38,165,327
General Administration	4,106,809		0	3,692,092	0	0	0	594,600	0	8,393,501
General Legal Council	18,020,058		0	11,919,662	912,756	426,755	0	10,908,534	0	42,187,765
Law Reform Commission	1,871,928		0	0	0	0	0	111,914	0	1,983,842
Other Government Obligation_Contingenc	0		0	788,511	0	0	0	2,430,640	0	3,219,150
Other Government Obligation_General Go'	0		0	0	2,927,589	0	0	0	0	2,927,589
Other Government Obligation_Non Road A	58,895		0	4,912,656	2,781,561	0	0	3,408,302	0	11,161,414
Registrar General's Dept'	12,302,080		0	25,923,523	0	0	0	21,134,661	0	59,360,264
TOTAL	144,951,488		0	51,491,411	7,649,813	597,573	0	43,847,523	0	248,537,808

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2022

MDAs	COMPENSATION GH¢	DEPRECIATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	OTHER EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SERVICES GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Office of the Head of Civil Service										
Civil Service Training Centre	0		0	82,811	0	16,500	0	1,336,060	0	1,435,371
Government Secretariat School	15,120		0	293,455	0	0	0	780,587	0	1,089,163
Headquarters	18,736,710		0	55,350	0	0	0	1,408,404	0	20,200,463
Institute of Technical Supervision	0		0	0	0	23,220	0	163,004	0	186,224
Management Services Division	2,430,025		0	0	0	0	0	14,366	0	2,444,392
Other Government Obligation, Non Road A	0		0	0	0	0	0	4,260,465	0	4,260,465
Public Records and Archives Administrati	5,515,147		0	0	0	0	0	63,781	0	5,578,929
TOTAL	26,697,002	0	0	431,616	0	39,720	0	8,026,667	0	35,195,006
Office of the Special Prosecutor										
Headquarters	353,652		0	30,673,711	10,543,675	0	0	120,000	0	41,691,038
TOTAL	353,652	0	0	30,673,711	10,543,675	0	0	120,000	0	41,691,038
Parliament of Ghana										
General Administration	281,733,605		0	41,366,639	0	0	0	224,814,901	0	547,915,145
Other Government Obligation, Non Road A	0		0	983,334	0	0	0	0	0	983,334
TOTAL	281,733,605	0	0	42,349,973	0	0	0	224,814,901	0	548,898,479
Public Services Commission										
Office of the Executive Secretary	9,676,218		0	527,799	0	0	0	899,060	0	11,103,076
Other Government Obligation, Gratuity	2,305,548		0	0	0	0	0	0	0	2,305,548
TOTAL	11,981,766	0	0	527,799	0	0	0	899,060	0	13,408,625
Right to Information Commission										
Headquarters	14,699,951		0	26,424	119,700	0	0	471,944	0	15,318,019
TOTAL	14,699,951	0	0	26,424	119,700	0	0	471,944	0	15,318,019
Road Fund										
Road Fund	1,741,028		0	23,550	0	0	0	3,037,852	0	4,802,430
TOTAL	1,741,028	0	0	23,550	0	0	0	3,037,852	0	4,802,430
Grand Total	44,333,329,871	3,949,652,909	37,065,849,271	26,258,358,200	1,970,073,368	152,000,573	927,703,086	21,457,628,091	61,393,236,733	197,507,832,103

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY LOCAL GOVERNMENT FOR THE YEAR 2022

MMDA	COMPENSATION		DEPRECIATION		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¢
Ablekuma Central Municipal Assembly_AbCMA	1,804,573	0	2,989,508	1,070,593	5,327	0	5,495,688	0	0	0	0	5,495,688	11,365,689			
Ablekuma North Municipal Assembly	3,998,586	0	3,617,151	581,454	48,108	0	5,791,065	0	0	0	5,791,065	14,036,363				
Ablekuma West Municipal Assembly	5,217,037	0	11,141,827	504,991	55,000	0	4,627,946	0	0	0	4,627,946	21,546,801				
Abuakwa North Municipal Assembly	3,844,660	0	1,671,284	340,684	244,793	0	2,291,099	0	0	0	2,291,099	8,392,520				
Abuakwa South Municipal Assembly	3,834,647	0	5,693,233	57,720	237,566	0	2,044,460	0	0	0	2,044,460	11,867,625				
Abura /Asebu/Kwanankese District Assembly	3,988,989	0	1,483,322	830,038	0	0	1,435,032	0	0	0	1,435,032	7,737,381				
Accra Metropolitan Assembly	30,008,644	0	620,691	3,756,768	868,861	0	10,626,258	0	0	0	10,626,258	45,881,222				
Accra East District Assembly_AcDA	447,756	0	2,668,295	23,100	0	0	1,926,984	0	0	0	1,926,984	5,066,135				
Adia East District Assembly	3,429,331	0	733,473	2,711,462	0	0	2,643,703	0	0	0	2,643,703	9,517,969				
Ada West District Assembly	2,035,163	0	2,160,171	383,189	9,079	0	1,748,685	0	0	0	1,748,685	6,336,287				
Adaklu District Assembly	2,640,843	0	947,452	394,692	0	0	2,159,519	0	0	0	2,159,519	6,142,507				
Adansi Asokwa District Assembly	2,569,505	0	642,590	440,925	32,768	0	1,937,637	0	0	0	1,937,637	5,623,426				
Adansi North District Assembly	3,007,068	0	2,102,985	499,026	43,800	0	2,009,355	0	0	0	2,009,355	7,662,234				
Adansi South District Assembly	3,623,079	0	2,079,337	177,413	0	0	1,715,822	0	0	0	1,715,822	7,595,651				
Adenta Municipal Assembly	7,232,901	0	6,190,386	701,295	4,634	0	7,197,012	0	0	0	7,197,012	21,326,228				
Adidzato South District Assembly	2,445,849	0	1,584,074	861,151	6,400	0	1,979,227	0	0	0	1,979,227	6,876,701				
Afigya Kwabre North District Assembly	2,944,366	0	1,439,933	678,556	0	0	1,773,347	0	0	0	1,773,347	6,836,202				
Afigya Kwabre South District Assembly	4,548,296	0	1,176,417	916,582	0	0	2,804,696	0	0	0	2,804,696	9,445,991				
Agona East District Assembly	2,969,181	0	1,080,299	92,906	3,660	0	2,326,911	0	0	0	2,326,911	6,472,958				
Agona West Municipal Assembly	6,182,615	0	10,946,533	407,739	0	0	2,771,323	0	0	0	2,771,323	20,308,209				
Agortime Ziope District Assembly	2,612,931	0	391,306	399,552	0	0	1,475,676	0	0	0	1,475,676	4,879,465				
Ahafo Ano North Municipal Assembly	3,047,686	0	1,794,854	425,371	15,287	0	1,659,267	0	0	0	1,659,267	6,942,464				
Ahafo Ano South East Municipal Assembly	2,973,818	0	42,558	1,309,507	125,273	0	2,417,878	0	0	0	2,417,878	6,869,034				
Ahafo Ano West District Assembly	2,829,825	0	2,364,789	478,316	55,361	0	2,594,962	0	0	0	2,594,962	8,323,553				
Ahanta West Municipal Assembly	4,557,765	0	2,542,910	520,979	0	0	3,774,498	0	0	0	3,774,498	11,396,134				
Ajumako/Enyan/Esiam District Assembly	4,037,429	0	1,101,131	330,140	0	0	1,237,550	0	0	0	1,237,550	6,706,249				
Akatsi North District Assembly	2,324,818	0	1,436,214	1,716,418	37,569	0	2,365,005	0	0	0	2,365,005	7,880,024				
Akatsi South District Assembly	2,965,160	0	5,549,010	393,911	0	0	2,288,826	0	0	0	2,288,826	11,196,907				
Akrotoom District Assembly	2,615,062	0	8,105,022	385,033	0	0	2,293,493	0	0	0	2,293,493	13,398,610				
Akuapepe South District Assembly	4,846,388	0	2,158,832	1,000,933	0	0	3,089,980	0	0	0	3,089,980	11,096,134				
Akuapim North Municipal Assembly	3,663,176	0	2,263,830	865,545	0	0	1,813,492	0	0	0	1,813,492	8,606,043				
Akayemansa District Assembly	3,150,250	0	1,887,142	1,267,629	0	12,000	1,999,269	0	0	0	1,999,269	8,304,289				
Amaniasse Central District Assembly	3,091,511	0	2,609,995	548,349	0	0	3,960,146	0	0	0	3,960,146	10,222,001				
Anansi South District Assembly	2,439,931	0	2,954,300	1,156,125	0	0	5,022,052	0	0	0	5,022,052	11,572,407				
Anansi West District Assembly	3,222,600	0	3,493,441	252,833	35,520	0	3,436,293	0	0	0	3,436,293	10,440,686				
Amanfi Central District Assembly	2,319,701	0	4,297,781	367,669	0	0	2,153,342	0	0	0	2,153,342	9,138,492				
Anloga District Assembly_ANDA	58,872	0	887,654	271,980	30,986	0	1,845,929	0	0	0	1,845,929	3,095,421				
Aowin Municipal Assembly	3,300,716	0	4,089,837	1,066,666	0	0	2,530,902	0	0	0	2,530,902	10,988,121				
Asante Akim Central Municipal Assembly	4,128,800	0	208,623	680,587	7,500	0	3,002,082	0	0	0	3,002,082	8,027,593				
Asante Akim North District Assembly	3,307,451	0	1,451,972	520,576	136,453	0	2,390,929	0	0	0	2,390,929	7,807,381				
Asante Akim South Municipal Assembly	4,250,990	0	2,539,753	479,212	0	0	6,980,635	0	0	0	6,980,635	14,250,590				
Asene-Manso-Akroso District Assembly	2,225,673	0	1,918,563	353,545	15,200	0	1,904,270	0	0	0	1,904,270	6,417,251				
Ashaiman Municipal Assembly	6,610,908	0	3,568,872	659,365	15	0	10,556,976	0	0	0	10,556,976	21,396,137				
Asikuma-Odobren-Brakwa-Brennan District Assembly	3,784,399	0	1,538,284	285,227	15,742	0	1,823,015	0	0	0	1,823,015	7,446,666				
Asokore Mampong Municipal Assembly	4,788,277	0	3,176,417	547,174	3,794	0	1,829,843	0	0	0	1,829,843	10,345,505				
Asokwa Municipal Assembly	4,017,770	0	13,162,333	2,604,608	112,919	0	4,765,119	0	0	0	4,765,119	24,662,749				
Assin Fosu Municipal Assembly	4,794,652	0	2,202,152	85,897	0	0	2,478,118	0	0	0	2,478,118	9,560,818				
Assin North District Assembly	2,302,480	0	466,552	106,466	1,050	0	1,645,242	0	0	0	1,645,242	4,521,790				
Assin South District Assembly	2,985,175	0	1,314,474	0	0	0	2,462,713	0	0	0	2,462,713	6,762,362				
Asutankor North Municipal Assembly	7,550,807	0	2,232,006	315,354	0	0	1,460,656	0	0	0	1,460,656	11,558,824				
Asutsi North District Assembly	3,756,516	0	1,000,371	743,670	0	0	1,236,747	0	0	0	1,236,747	6,737,305				
Asutsi South District Assembly	3,918,926	0	1,739,951	754,758	0	0	2,394,687	0	0	0	2,394,687	8,808,323				
Asuogyaman District Assembly	5,237,664	0	10,244,297	1,707,755	0	0	7,729,518	0	0	0	7,729,518	24,919,234				
Asutifi North District Assembly	3,959,845	0	1,717,617	285,743	0	33,568	1,086,862	0	0	0	1,086,862	7,083,634				
Asutifi South District Assembly	4,010,336	0	537,886	379,222	970	0	3,272,992	0	0	0	3,272,992	8,201,406				
Atewa East District Assembly	3,074,567	0	1,626,714	408,915	0	0	2,284,936	0	0	0	2,284,936	7,395,131				
Atewa West District Assembly	3,637,507	0	4,747,748	56,625	16,670	0	1,885,654	0	0	0	1,885,654	10,344,204				
Atwima Kwanwoma District Assembly	4,804,012	0	2,126,204	1,003,757	159,052	0	2,744,367	0	0	0	2,744,367	10,837,392				
Atwima Mponua District Assembly	2,887,224	0	1,092,691	228,657	35,000	0	2,711,708	0	0	0	2,711,708	6,955,280				
Atwima Nwabiga Municipal Assembly	4,755,189	0	1,815,506	173,403	0	0	3,526,442	0	0	0	3,526,442	10,270,540				
Atwima Nwabiga North District Assembly	3,077,082	0	2,246,377	268,652	0	0	2,641,847	0	0	0	2,641,847	8,233,958				
Awutu Senya District Assembly	4,569,728	0	3,881,350	814,289	4,670	0	3,296,591	0	0	0	3,296,591	12,566,628				
Awutu Senya East Municipal Assembly	6,216,224	0	2,869,874	592,122	35,900	0	5,857,672	0	0	0	5,857,672	15,571,793				

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY LOCAL GOVERNMENT FOR THE YEAR 2022

MMDA	COMPENSATION		DEPRECIATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
Ayawaso Central Municipal Assembly_AcMA	956,713	0	6,309,211	708,930	550	0	8,322,849	0	16,298,254							
Ayawaso East Municipal Assembly	3,580,177	0	1,350,726	459,513	21,917	0	5,739,217	0	11,151,549							
Ayawaso North Municipal Assembly	3,262,107	0	3,606,024	270,568	0	0	5,433,928	0	12,572,628							
Ayawaso West Municipal Assembly	3,729,904	0	3,231,692	2,039,161	59,528	0	13,079,719	0	22,140,004							
Ayensuano District Assembly	3,769,121	0	2,273,007	518,772	0	0	2,506,470	0	9,067,370							
Banda District Assembly	2,480,988	0	593,447	86,797	3,190	0	1,802,752	0	4,967,173							
Bawku Municipal Assembly	4,579,584	0	4,125,073	74,941	0	0	2,519,560	0	11,299,159							
Bawku West District Assembly	3,809,922	0	1,824,763	867,700	81,182	0	1,705,003	0	8,288,570							
Bekwai Municipal Assembly	4,799,003	0	2,839,160	193,850	46,906	0	3,306,565	0	11,185,484							
Berekum East Municipal Assembly	6,839,750	0	5,310,583	1,266,618	0	0	3,721,147	0	17,138,099							
Berekum West District Assembly	3,341,546	0	1,064,953	145,225	0	0	2,161,306	0	6,713,031							
Bia East District Assembly	2,035,144	0	687,742	1,106,771	0	0	2,470,236	0	6,299,893							
Bia West District Assembly	2,202,447	0	2,192,883	358,431	3,300	0	6,513,605	0	11,185,484							
Blakoye District Assembly	2,712,362	0	1,007,415	218,004	0	0	1,299,550	0	5,237,331							
Bibiani/Ahwiaso/Bekwai Municipal Assembly	5,407,431	0	781,903	1,209,273	0	0	3,810,225	0	11,208,831							
Binduri District Assembly	2,198,499	0	1,570,175	565,079	0	0	1,506,978	0	5,840,732							
Birim North District Assembly	4,184,500	0	4,301,846	1,379,680	29,769	0	9,386,270	0	19,282,065							
Birim South District Assembly	3,905,192	0	1,295,806	711,822	0	0	2,455,885	0	8,368,705							
Birim Central Municipal Assembly	5,843,042	0	9,988,074	740,837	248,809	0	2,703,378	0	19,524,140							
Bodi District Assembly	2,715,357	0	1,452,415	563,308	0	0	2,734,355	0	7,465,436							
Bole District Assembly	3,297,825	0	2,860,825	95,623	0	0	2,389,163	0	8,643,464							
Bolgatanga East District Assembly	3,210,088	0	544,219	813,089	0	0	2,013,755	0	6,581,151							
Bolgatanga Municipal Assembly	11,202,447	0	5,657,413	218,306	11,516	0	2,871,330	0	19,961,012							
Bongu District Assembly	4,148,953	0	1,135,637	281,044	57,896	0	1,270,963	0	6,894,493							
Bosome Frehio District Assembly	2,552,993	0	942,661	59,546	10,010	0	1,287,427	0	4,852,637							
Bosomtwe District Assembly	4,474,546	0	1,113,705	3,634,243	54,453	0	953,644	0	10,230,591							
Builsa North District Assembly	2,605,453	0	999,452	293,791	0	0	1,291,387	0	5,190,082							
Builsa South District Assembly	2,677,021	0	878,389	143,092	0	0	1,757,213	0	5,455,715							
Bunkpurugu Nakapanduri District Assembly	2,594,583	0	1,938,685	172,578	6,947	0	1,625,906	0	6,338,699							
Cape Coast Metropolitan Assembly	15,207,836	0	1,430,306	564,854	33,125	0	3,426,283	0	20,662,404							
Central Gonja District Assembly	4,311,165	0	2,020,248	966,077	17,152	0	2,455,613	0	9,770,255							
Central Tongu District Assembly	2,653,699	0	1,021,043	1,060,219	0	0	3,301,909	0	8,036,871							
Chereponi District Assembly	2,143,282	0	988,503	288,992	18,162	0	1,200,581	0	4,639,520							
Dafnema Busse Issa District Assembly	2,563,709	0	1,043,128	542,723	124,939	0	1,429,911	0	5,704,411							
Denkyembor District Assembly	3,263,167	0	3,121,230	115,745	2,500	0	3,701,544	0	10,204,186							
Dormaa Central Municipal	4,537,708	0	3,982,942	799,747	0	0	1,725,515	0	11,045,912							
Dormaa East District Assembly	3,901,412	0	2,046,158	804,206	31,417	0	1,820,204	0	8,603,398							
Dormaa West District Assembly	3,067,065	0	901,633	344,771	0	0	1,374,214	0	5,687,683							
East Gonja Municipal Assembly	6,063,746	0	2,811,522	908,583	10,000	0	2,452,006	0	12,245,856							
East Mamprusi Municipal Assembly	6,030,895	0	3,549,997	556,502	10,480	0	1,298,171	0	11,446,045							
Effia Kwesimintsim Municipal Assembly	6,004,400	0	5,397,321	2,036,867	2,500	0	6,041,537	0	19,482,624							
Effutu Municipal Assembly	5,243,072	0	1,732,201	79,978	0	0	3,306,274	0	10,361,524							
Ejisu Municipal Assembly	5,780,822	0	1,329,278	480,844	16,557	0	3,578,295	0	11,185,797							
Ejura Sekyeredumasi Municipal Assembly	4,302,490	0	562,872	736,794	40,515	0	2,378,690	0	8,021,361							
Ekumfi District Assembly	3,165,180	0	1,188,481	527,931	19,217	0	1,188,058	0	6,088,868							
Elmbele District Assembly	3,197,886	0	475,334	2,843,208	4,933	0	4,335,025	0	10,856,386							
Fanteakwa North District Assembly	3,879,333	0	1,438,821	194,494	34,114	0	1,716,952	0	7,263,714							
Fanteakwa South District Assembly	2,815,765	0	3,822,815	234,625	0	0	1,906,293	0	8,779,498							
Ga Central Municipal Assembly	5,664,384	0	2,554,814	576,884	108,148	0	5,239,850	0	14,144,016							
Ga East Municipal Assembly	7,391,131	0	4,618,375	545,520	21,107	0	6,605,570	0	19,181,702							
Ga North Municipal Assembly	3,372,502	0	1,154,606	589,273	0	0	3,605,779	0	8,722,160							
Ga South Municipal Assembly	2,152,873	0	5,046,411	389,068	0	0	4,189,422	0	11,777,774							
Ga West Municipal Assembly	6,664,406	0	3,340,373	749,667	560	0	4,125,526	0	14,880,532							
Garu District Assembly	2,310,056	0	774,346	142,865	0	0	2,340,654	0	5,567,921							
Gomaa Central District Assembly	4,743,351	0	2,133,322	57,100	83,696	0	2,393,124	0	7,903,362							
Gomaa East District Assembly	3,236,119	0	2,991,990	807,601	25,900	0	4,003,959	0	12,572,801							
Gomaa West District Assembly	4,168,586	0	386,895	1,291,058	0	0	2,055,198	0	7,901,737							
Guan District Assembly_GuDA	20,619	0	729,197	276,088	0	0	2,884,730	0	3,910,635							
Gushiegu Municipal Assembly	3,302,613	0	1,760,377	393,039	47,014	0	3,225,161	0	8,728,203							
Ho Municipal Assembly	12,852,540	0	10,094,809	93,966	1,150	0	2,663,328	0	25,705,793							
Ho West District Assembly	3,580,559	0	1,801,099	2,252	0	0	2,531,736	0	8,421,267							
Hohoe Municipal Assembly	5,077,293	0	5,050,706	232,329	1,500	0	3,411,792	0	13,773,620							
Jaman North District Assembly	4,041,916	0	2,313,350	298,312	23,950	0	3,603,035	182,470	10,463,034							

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY LOCAL GOVERNMENT FOR THE YEAR 2022

MMDA	COMPENSATION		DEPRECIATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GHC		GHC		GHC		GHC		GHC		GHC		GHC		GHC	
Jaman South Municipal Assembly	5,386,434		0		1,770,643		361,096		0		0		2,191,535		9,709,708	
Jasikan District Assembly	3,482,735		0		1,522,657		386,021		0		0		1,060,735		6,452,148	
Jirapa Municipal Assembly	2,901,938		0		1,703,577		366,639		0		0		2,244,778		7,216,932	
Jomoro Municipal Assembly	2,933,195		0		2,542,142		765,366		225,380		0		3,599,887		10,065,969	
Juaben Municipal Assembly	3,364,638		0		1,079,111		498,141		99,233		0		1,601,597		6,642,721	
Juaboso District Assembly	3,107,489		0		1,718,653		554,499		35,117		0		2,661,722		8,077,480	
Kajebi District Assembly	3,018,811		0		2,858,903		431,745		0		0		2,808,568		9,118,027	
Karaga District Assembly	3,388,410		0		2,544,863		444,732		2,500		0		1,489,500		7,870,006	
Kassena Nankana East Municipal Assembly	4,751,849		0		2,285,102		503,417		0		0		1,594,252		9,134,620	
Kassena Nankana West District Assembly	2,911,190		0		1,086,988		865,114		0		0		2,074,912		6,938,204	
Keta Municipal Assembly	4,878,991		0		514,679		719,243		0		0		2,003,044		8,115,956	
Ketu North Municipal Assembly	3,278,113		0		1,209,507		152,036		0		0		2,969,272		7,608,928	
Ketu South Municipal Assembly	3,902,620		0		1,777,981		2,046,705		23,040		0		2,849,253		10,599,600	
Kintampo North Municipal Assembly	5,395,801		0		706,667		2,686,847		1,400		0		4,205,779		12,996,494	
Kintampo South District Assembly	4,002,996		0		1,925,213		224,498		84,500		0		1,961,773		8,198,980	
Komenda-Edina-Eguato-Abirim Municipal Assembly	5,272,493		0		925,938		7,565		541,602		0		3,919,709		10,125,705	
Korle Klottey Municipal Assembly_KoKMA	5,409,365		0		5,671,395		1,296,266		0		0		8,877,292		21,795,921	
Kpandai District Assembly	2,509,573		0		1,708,280		974,105		0		0		887,107		6,079,064	
Kpando Municipal Assembly	3,473,423		0		728,405		564,631		2,000		0		2,439,164		7,207,624	
Kpone Katamanso Municipal Assembly	8,022,476		0		4,254,625		1,590,816		193,678		0		12,635,409		26,697,003	
Krachi East Municipal Assembly	4,790,014		0		2,197,978		798,970		0		0		2,157,034		9,943,996	
Krachi Nchumuru District Assembly	2,077,284		0		1,446,596		1,166,107		0		0		3,193,084		7,883,070	
Krachi West District Assembly	2,955,877		0		1,831,673		336,174		0		0		2,281,610		7,405,334	
Krowor Municipal Assembly	4,533,660		0		2,060,636		1,067,599		77,778		0		6,145,382		13,885,054	
Kumasi Metropolitan Assembly	25,345,831		0		5,413,626		2,462,357		0		0		10,960,183		44,181,997	
Kumbungu District Assembly	5,741,240		0		1,560,934		285,928		0		0		2,564,274		10,152,376	
Kwabre East Municipal Assembly	5,333,319		0		1,704,049		328,294		114,602		0		3,105,294		10,470,957	
Kwadaso Municipal Assembly	4,478,646		0		4,922,821		667,985		0		0		4,419,101		14,603,155	
Kwaabirem Municipal Assembly	3,810,226		0		1,325,968		575,505		87,334		0		2,462,448		8,261,480	
Kwahu Afram Plains North District Assembly	3,263,432		0		763,547		416,828		6,525		0		2,023,106		6,473,437	
Kwahu Afram Plains South District Assembly	2,563,872		0		2,783,579		790,840		0		0		3,185,839		9,324,130	
Kwahu East District Assembly	2,843,442		0		1,716,871		320,127		78,074		6,500		2,373,087		7,331,602	
Kwahu South District Assembly	3,954,245		0		1,939,648		479,110		9,300		0		2,023,911		8,412,714	
Kwahu West Municipal Assembly	6,026,918		0		4,380,292		165,902		0		0		2,980,447		13,553,559	
La Dade-Kotopon Municipal Assembly	6,136,762		0		4,781,298		1,012,694		390,787		0		6,672,067		18,993,609	
Lambusie Karmi District Assembly	2,048,783		0		774,203		68,041		0		0		2,015,106		4,906,133	
La-Nkwantang Municipal Assembly	7,724,545		0		4,888,082		2,690,311		238,941		0		14,356,970		29,998,848	
Lawra Municipal Assembly	2,489,383		0		542,919		1,228,502		85,747		0		1,105,853		5,452,404	
Ledzokuku Municipal Assembly	7,221,714		0		4,122,505		427,608		373,341		0		4,536,903		16,682,071	
Lower Manya Krobo Municipal Assembly	5,026,436		0		6,507,902		190,674		3,400		0		2,442,423		14,170,836	
Mampong Municipal Assembly	5,256,357		0		798,664		347,534		141,110		0		1,375,481		7,919,146	
Mamprugu Moagduri District Assembly	2,053,873		0		2,419,512		5,000		0		0		1,305,017		5,783,402	
Mfantiman Municipal Assembly	3,857,401		0		4,118,569		751,469		0		0		4,285,904		13,013,342	
Mion District Assembly	4,416,877		0		1,826,803		452,963		0		0		1,476,120		8,172,763	
Mpohor District Assembly	2,278,061		0		14,475,535		522,839		0		0		2,995,806		20,272,241	
Nabdam District Assembly	2,593,000		0		1,781,223		274,610		118,121		0		1,051,446		5,700,280	
Nadowli Kaleo District Assembly	3,232,549		0		2,260,729		918,015		0		0		1,789,136		8,318,550	
Nandom District Assembly	2,181,808		0		1,648,164		553,471		0		0		2,490,458		6,873,901	
Nantom District Assembly	4,009,748		0		2,551,969		964,508		23,400		0		1,409,742		8,959,367	
Nanumba North Municipal Assembly	3,606,487		0		1,996,239		54,815		54,815		0		2,158,131		8,246,660	
Nanumba South District Assembly	2,881,810		0		2,689,512		1,195,484		31,735		0		2,348,868		9,147,410	
New Juaben North Municipal Assembly	3,955,316		0		44,986,403		178,182		1,000		6,940		2,463,473		51,591,314	
New Juaben South Municipal Assembly	14,344,040		0		8,847,914		938,677		0		0		8,709,322		32,839,954	
Ningo-Prampam District Assembly	4,615,932		0		1,720,083		597,045		271,654		0		4,214,918		11,419,633	
Nkoranza North District Assembly	3,987,757		0		1,779,002		1,203,394		0		0		3,191,071		10,161,224	
Nkoranza South Municipal Assembly	6,458,040		0		2,194,625		801,443		0		0		2,452,606		11,906,714	
Nkwanta North District Assembly	2,570,111		0		2,138,827		546,585		0		0		2,378,922		7,634,446	
Nkwanta South Municipal Assembly	2,672,848		0		1,588,291		287,123		27,078		0		2,028,392		6,603,731	
North Dagui District Assembly	2,087,741		0		1,249,099		932,393		0		0		1,203,180		5,472,414	
North East Gonja District Assembly_NEGDA	2,700		0		1,247,485		1,242,728		0		0		1,483,156		3,976,069	
North Gonja District Assembly	1,196,946		0		7,000		4,200		4,200		0		3,200,105		7,758,192	
North Tongu District Assembly	3,188,223		0		1,179,072		639,440		31,655		0		1,543,007		6,581,398	
Nsawam Adoagyiri Municipal Assembly	7,065,642		0		1,361,604		305,862		0		0		3,903,486		12,636,594	

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY LOCAL GOVERNMENT FOR THE YEAR 2022

MMDA	COMPENSATION		DEPRECIATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
Nzema East Municipal Assembly	3,464,188	0	601,703	218,549	0	0	2,449,895	0	0	0	0	0	2,449,895	6,734,333		
Obuasi East District Assembly	3,477,873	0	2,274,721	244,397	0	0	2,400	2,400	0	0	0	0	2,400	8,473,730		
Obuasi Municipal Assembly	4,900,222	0	12,040,121	3,752,294	0	0	30,351	30,351	0	0	0	0	30,351	22,603,725		
Offinso Municipal Assembly	3,165,053	0	2,197,642	53,090	0	0	0	0	0	0	0	0	0	2,730,555		
Offinso North District Assembly	3,093,790	0	2,171,026	516,186	0	0	0	0	0	0	0	0	0	7,121,342		
Oforkrom Municipal Assembly	4,169,448	0	2,533,241	1,843,385	0	0	686,512	686,512	0	0	0	0	686,512	15,103,673		
Okaikwei North Municipal Assembly	4,007,002	0	4,332,752	928,021	0	0	29,537	29,537	0	0	0	0	29,537	19,054,184		
Okerere District Assembly	3,528,870	0	1,792,443	240,484	0	0	0	0	0	0	0	0	0	8,312,252		
Old Tafo Municipal Assembly	3,359,867	0	13,517,162	1,654,302	0	0	23,596	23,596	0	10,000	0	0	3,744,036	22,298,963		
Prestea-Huni Valley Municipal Assembly	4,296,098	0	5,616,646	637,101	0	0	3,700	3,700	0	0	0	0	6,032,782	16,596,327		
Pru East District Assembly	2,777,407	0	1,395,152	259,065	0	0	0	0	0	0	0	0	0	5,650,054		
Pru West District Assembly	3,161,985	0	5,778,015	1,273,556	0	0	12,000	12,000	0	0	0	0	2,465,530	12,691,086		
Pusiga District Assembly	2,656,854	0	1,664,498	429,222	0	0	0	0	0	0	0	0	0	6,025,412		
Saboba District Assembly	2,144,683	0	1,843,311	943,886	0	0	3,350	3,350	0	0	0	0	2,039,197	6,974,427		
Sagnariga Municipal Assembly	7,474,612	0	6,189,542	915,775	0	0	46,617	46,617	0	0	0	0	1,719,076	16,345,621		
Savelugu Municipal Assembly	5,316,697	0	840,398	398,840	0	0	0	0	0	0	0	0	0	1,668,578		
Sawla/Tuna/Kalba District Assembly	3,636,047	0	3,696,765	584,670	0	0	0	0	0	0	0	0	1,855,245	9,772,727		
Sefwi Akontombra District Assembly	1,941,565	0	1,681,878	470,435	0	0	6,080	6,080	0	0	0	0	1,818,529	5,918,486		
Sefwi Wiawso Municipal Assembly	5,665,110	0	4,620,825	1,909,731	0	0	5,000	5,000	0	0	0	0	3,766,641	15,967,308		
Sekondi Takoradi Metropolitan Assembly	2,2706,089	0	4,548,290	1,074,828	0	0	210,685	210,685	0	0	0	0	15,865,023	44,404,915		
Sekyerre Afram Plains District Assembly	3,530,716	0	1,748,301	213,491	0	0	600	600	0	0	0	0	3,375,630	8,868,738		
Sekyerre Central District Assembly	4,072,936	0	1,992,662	177,458	0	0	0	0	0	0	0	0	3,827,426	10,070,482		
Sekyerre East District Assembly	3,024,870	0	1,716,403	587,379	0	0	56,336	56,336	0	0	0	0	1,868,278	7,253,267		
Sekyerre Kumawu District Assembly	4,861,163	0	1,024,630	423,731	0	0	70,354	70,354	0	0	0	0	2,242,288	8,622,165		
Sekyerre South District Assembly	2,925,255	0	773,047	481,525	0	0	0	0	0	0	0	0	2,127,383	6,307,210		
Senne East District Assembly	4,059,737	0	720,655	572,955	0	0	0	0	0	0	0	0	1,787,640	7,140,987		
Senne West District Assembly	5,460,600	0	1,454,629	840,879	0	0	0	0	0	0	0	0	4,615,325	12,071,431		
Shai-Osudoku District Assembly	5,346,648	0	2,330,058	958,205	0	0	0	0	0	0	0	0	3,682,975	12,317,885		
Shama District Assembly	3,313,394	0	1,840,606	1,196,926	0	0	72,309	72,309	0	0	0	0	2,126,729	8,549,963		
Sissala East Municipal Assembly	1,975,321	0	1,416,191	471,475	0	0	0	0	0	0	0	0	1,396,297	5,259,284		
Sissala West District Assembly	2,908,203	0	801,366	278,257	0	0	9,180	9,180	0	0	0	0	2,413,421	6,410,427		
South Davi District Assembly	3,726,424	0	1,568,674	527,611	0	0	5,000	5,000	0	0	0	0	2,475,520	8,303,229		
South Tongu District Assembly	2,549,495	0	1,595,266	408,510	0	0	30,740	30,740	0	0	0	0	1,053,067	5,637,078		
Suame District Assembly	5,354,651	0	9,563,507	1,177,079	0	0	100,729	100,729	0	0	0	0	6,382,024	22,577,990		
Suame Municipal Assembly	4,758,840	0	1,326,249	418,360	0	0	9,777	9,777	0	0	0	0	1,915,564	8,428,791		
Subum Municipal Assembly	16,905,381	0	7,368,837	1,634,186	0	0	0	0	0	0	0	0	3,480,586	29,388,990		
Sunyani Municipal Assembly	6,851,936	0	1,603,529	882,009	0	0	0	0	0	0	0	0	2,096,080	11,433,554		
Sunyani West District Assembly	4,077,820	0	2,540,209	359,597	0	0	0	0	0	0	0	0	1,373,607	8,351,232		
Tain District Assembly	3,242,602	0	2,634,427	178,666	0	0	0	0	0	0	0	0	2,318,270	8,373,965		
Talensi District Assembly	19,732,380	0	5,861,205	1,864,013	0	0	231,509	231,509	0	0	0	0	2,526,449	30,215,556		
Tamale Metropolitan Assembly	6,335,151	0	1,648,967	197,385	0	0	0	0	0	0	0	0	1,722,118	9,903,621		
Tano North Municipal Assembly	5,389,714	0	2,290,146	357,681	0	0	78,959	78,959	0	0	0	0	1,638,527	9,755,028		
Tano South Municipal Assembly	6,618,629	0	5,645,814	756,570	0	0	46,861	46,861	0	0	0	0	15,895,588	28,963,462		
Tarkwa Nsuaem Municipal Assembly	2,461,809	0	674,017	2,008,241	0	0	48,219	48,219	0	0	0	0	2,727,441	7,919,726		
Tatale Sanguli District Assembly	12,814,242	0	15,335,872	252,604	0	0	6,275	6,275	0	0	0	0	4,417,122	32,826,115		
Techiman Municipal Assembly	5,825,170	0	783,348	358,166	0	0	0	0	0	0	0	0	2,526,639	9,493,323		
Techiman North District Assembly	13,294,281	0	4,724,892	1,212,061	0	0	227,948	227,948	0	0	0	0	19,867,189	39,326,371		
Tema Metropolitan Assembly	5,254,110	0	4,813,714	113,735	0	0	0	0	0	0	0	0	10,455,354	20,636,913		
Tema West Municipal Assembly	1,991,152	0	606,786	275,111	0	0	0	0	0	0	0	0	1,949,727	4,822,776		
Tempane District Assembly	5,686,327	0	2,890,111	372,166	0	0	19,940	19,940	0	0	0	0	1,904,038	10,872,582		
Tolon District Assembly	2,800,694	0	1,018,334	449,001	0	0	145,693	145,693	0	0	0	0	1,819,555	6,233,277		
Twifo Hemang Lower Denkyira District Assembly	4,100,474	0	3,525,084	775,523	0	0	61,534	61,534	0	0	0	0	2,103,825	10,566,441		
Twifu Afi Morkwa District Assembly	3,880,060	0	1,617,898	382,157	0	0	0	0	0	0	0	0	2,902,892	8,783,007		
Upper Denkyira East Municipal Assembly	2,478,634	0	3,338,496	486,124	0	0	0	0	0	0	0	0	2,645,610	8,948,863		
Upper Denkyira West District Assembly	3,157,256	0	2,485,075	1,042,573	0	0	0	0	0	0	0	0	3,275,233	9,960,137		
Upper Manya Krobo District Assembly	4,757,206	0	3,747,469	583,145	0	0	0	0	0	0	0	0	1,490,485	10,760,248		
Upper West Akim District Assembly	1,920,856	0	1,645,588	374,746	0	0	0	0	0	0	0	0	1,161,786	5,311,375		
Wa East District Assembly	10,601,336	0	3,567,615	122,943	0	0	0	0	0	0	0	0	1,586,224	16,796,510		
Wa Municipal Assembly	2,911,690	0	1,922,329	703,449	0	0	0	0	0	0	0	0	1,304,057	6,841,525		
Wa West District Assembly	204,088	0	2,407,058	11,797	0	0	7,975	7,975	0	0	0	0	2,047,632	4,670,575		
Wassa Amenfi East Municipal Assembly	5,625,001	0	1,894,479	625,540	0	0	0	0	0	0	0	0	3,768,992	11,921,987		
Wassa Amenfi West Municipal Assembly	5,094,638	0	1,258,556	565,197	0	0	0	0	0	0	0	0	3,335,915	10,254,305		

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY LOCAL GOVERNMENT FOR THE YEAR 2022

MMDA	COMPENSATION		DEPRECIATION		NON FINANCIAL ASSETS		OTHER EXPENSES		SOCIAL BENEFITS		GOVERNMENT SUBSIDY		GOODS AND SERVICES		GRAND TOTAL	
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
Weija-Ghawe Municipal Assembly	9,668,882	0	1,543,216	665,683	1,650	0	7,101,097	18,980,528								
Wenchi Municipal Assembly	7,399,377	0	2,442,366	559,369	132,284	0	2,154,998	12,688,394								
West Akim Municipal Assembly	5,288,983	0	3,328,969	347,883	71,726	0	2,954,029	11,991,590								
West Gonja District Assembly	4,875,194	0	1,580,200	1,315,034	0	0	1,632,139	9,402,567								
West Mamprusi Municipal Assembly	5,887,579	0	1,416,935	583,926	46,652	0	1,302,198	9,237,291								
Yendi Municipal Assembly	5,143,939	0	2,604,319	244,636	250	0	1,944,388	9,937,532								
Yilo Krobo Municipal Assembly	5,077,156	0	2,259,235	201,637	0	0	4,242,374	11,780,402								
Yunyoo Nasuan District Assembly	2,025,854	0	1,306,128	234,785	28,100	0	1,729,738	5,324,606								
Zabzugu District Assembly	2,340,068	0	1,373,744	817,943	0	0	1,419,812	5,951,568								
Assembly Depreciation Control	0	145,898,456	0	0	0	0	0	145,898,456								
Grand Total	1,166,412,403	145,898,456	752,353,554	174,664,750	9,794,208	251,479	839,473,375	3,088,848,225								

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY STATE OWNED ENTERPRISES FOR THE YEAR 2022

MDAs	COMPENSATION		DEPRECIATION		INTEREST		NON FINANCIAL ASSETS		DISPOSAL		OTHER EXPENSES		SOCIAL BENEFITS		GOODS AND SERVICES		GRAND TOTAL	
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
State Owned Enterprises																		
AirtelTigo Ghana Limited	56,146,492	248,091,454	136,695,024	104,836,162	0	91,741	0	719,592,704	0	91,741	0	0	0	1,265,453,577				
Architectural Engineering Services Limited	9,701,701	2,630,287	0	1,128,532	0	1,626,912	0	4,382,991	0	1,626,912	0	0	0	19,470,423				
Bank Of Ghana	1,508,476,847	123,211,470	2,520,604,058	567,303,980	0	3,240,852,008	0	2,823,446,921	0	3,240,852,008	0	0	0	10,783,895,284				
Bui Power Authority	38,288,706	77,679,424	65,004,698	166,409,145	0	3,838,716	0	20,193,440	0	3,838,716	0	0	0	371,414,129				
Bulk Oil & Storage Transportation Company	137,830,295	75,332,726	32,759,998	213,881,878	0	188,030,366	0	2,460,088,422	0	188,030,366	0	0	0	3,114,703,759				
Cocoa Marketing Company	187,024,580	6,570,850	1,080,000	3,338,300	0	0	0	54,946,940	0	0	0	0	0	252,960,670				
Consolidated Bank Ghana Limited	422,611,433	72,538,369	0	92,621,553	0	120,676,524	0	324,598,380	0	120,676,524	0	0	0	1,037,994,121				
E.S.LA PLC	0	0	1,507,422,000	0	0	0	0	41,651,000	0	0	0	0	0	1,549,073,000				
Electricity Company of Ghana	785,606,840	955,963,000	779,208,000	13,691,296,350	0	207,297,804	0	16,066,256,905	0	207,297,804	0	0	0	32,488,898,350				
Ghana Airports Company Limited	272,754,000	166,366,000	195,592,000	65,273,000	0	697,553,000	0	204,741,000	0	697,553,000	0	0	0	1,602,279,000				
Ghana Amalgamated Trust PLC	2,806,357	357,717	0	1,811	0	779,434	0	5,735,001	0	779,434	0	0	0	9,680,319				
Ghana Broadcasting Corporation	57,127,110	3,017,386	53,029	815,834	0	15,898,923	0	12,360,499	0	15,898,923	0	0	0	89,272,781				
Ghana Civil Aviation Authority	216,078,157	8,255,600	83,265,511	86,813,528	0	38,887,689	0	65,871,094	0	38,887,689	0	0	0	499,171,579				
Ghana Commodity Exchange Limited	3,964,655	1,343,699	0	1,768,598	0	0	0	3,212,013	0	0	0	0	0	10,288,965				
Ghana Cylinder Manufacturing Company Limited	3,133,040	816,642	68,724	3,668,501	0	36,252	0	2,379,094	0	36,252	0	0	0	10,102,255				
Ghana Exim Bank	97,912,627	12,107,593	89,613,579	104,820,376	0	19,482,860	0	43,905,032	0	19,482,860	0	0	0	371,337,402				
Ghana Grid Company	261,134,110	211,365,640	477,527,540	0	124,700,890	758,240	0	446,236,950	0	758,240	0	0	0	1,521,723,370				
Ghana Infrastructure Investment Fund	14,743,173	0	16,558,658	0	277,085	0	0	28,387,547	0	0	0	0	0	59,966,463				
Ghana Integrated Aluminium Development Corporat	14,325,749	2,163,595	0	395,045	0	0	0	8,587,680	0	0	0	0	0	25,472,069				
Ghana Integrated Iron and Steel Development Corpo	6,567,480	1,309,227	0	2,338,288	0	0	0	12,474,710	0	0	0	0	0	22,689,705				
Ghana Maritime Authority	138,178,579	9,682,825	107,622	141,528,428	0	55,348,477	0	120,166,518	0	55,348,477	0	0	0	468,169,865				
Ghana National Gas Company Limited	355,290,000	201,092,000	751,544,000	491,471,000	0	171,999,000	0	177,66,000	0	171,999,000	0	0	0	2,246,229,000				
Ghana National Petroleum Corporation	205,135,000	294,264,000	91,564,000	2,196,091,390	0	239,120,000	0	6,097,865,000	0	239,120,000	0	0	0	9,237,338,390				
Ghana Ports and Harbours Authority	831,968,082	278,443,616	120,334,463	902,764,608	0	15,930,255	0	890,912,544	0	15,930,255	0	0	0	3,043,368,079				
Ghana Post Company Limited	39,808,812	3,118,716	0	9,513,171	0	5,170,248	0	57,279,749	0	5,170,248	0	0	0	114,890,696				
Ghana Publishing Company Limited	10,066,811	0	0	3,431,856	0	434,396	0	21,340,023	0	434,396	0	0	0	35,273,086				
Ghana Supply Company Limited	1,841,077	369,354	305,756	4,036,207	0	87,167	0	1,325,270	0	87,167	0	0	0	7,964,831				
Ghana Water Company Limited	369,057,058	880,987,366	80,719	0	677,237,687	2,625,533,092	0	860,798,307	0	2,625,533,092	0	0	0	5,413,694,229				
Ghana Women's Fund Company Limited	240,395	6	0	0	151,651	9,151	0	187,586	0	9,151	0	0	0	588,789				
Graphic Communications Group Limited	25,483,024	2,377,121	1,225,092	4,820,952	0	127,248	0	30,144,344	0	127,248	0	0	0	64,177,781				
National Food Buffer Stock Company Limited	4,672,749	669,978	28,117,412	54,834,050	0	2,907,321	0	697,218,453	0	2,907,321	0	0	0	788,419,963				
National Homeownership Fund	2,446,525	39,605	0	1,039,618	0	6,923,459	0	1,229,596	0	6,923,459	0	0	0	11,678,804				
National Insurance Commission	37,270,352	3,961,903	392,274	2,780,403	0	0	0	27,757,243	0	0	0	0	0	72,675,569				
National Investment Bank	139,513,874	20,702,346	281,918,534	0	115,915,526	7,448,960	0	141,498,087	0	7,448,960	0	0	0	707,298,447				
News Times Corporation	5,504,986	573,896	109,334	(2,010,087)	0	195,024	0	5,851,640	0	195,024	0	0	0	10,529,160				
Northern Electricity Distribution Company	285,446,662	423,120,679	4,332,198	86,165,286	0	537,449	0	1,007,909,344	0	537,449	0	0	0	1,807,733,203				
Precious Minerals Marketing Company	10,657,122	682,171	14,367,446	682,170	0	241,568	0	12,539,423	0	241,568	0	0	0	39,169,900				
PSC Tema Shipyard	52,191,570	9,389,566	0	190,301	0	38,670	0	9,435,239	0	38,670	0	0	0	71,245,346				
SIC Life Company	59,507,026	3,944,543	0	28,040,100	0	280,393	0	597,725,888	0	280,393	0	0	0	689,497,949				
Social Investment Fund	3,434,076	0	0	0	20,966	0	0	741,841	0	0	0	0	0	4,196,883				
Social Security and National Insurance Trust	539,417,000	33,033,000	0	0	9,299,870	391,414,000	0	4,322,178,000	0	391,414,000	0	0	0	5,295,341,870				
State Housing Company Limited	24,418,685	2,411,019	0	36,345,234	0	2,881,849	0	27,236,999	0	2,881,849	0	0	0	93,293,786				
TDC Development Company Limited	24,480,093	1,317,333	0	7,550,535	0	12,405,653	0	60,619,480	0	12,405,653	0	0	0	106,464,727				
Tema Oil Refinery	104,939,000	62,232,000	107,952,000	645,649,000	0	1,341,258,000	0	230,606,000	0	1,341,258,000	0	0	0	2,492,636,000				
Venture Capital Trust Fund	3,801,826	447,570	0	0	102,249	847,490	0	4,552,227	0	847,490	0	0	0	9,751,362				
Volta Aluminium Company Limited	101,873,959	99,386,726	0	1,716,301,573	0	0	0	935,980,092	0	0	0	0	0	2,853,542,350				
Volta Lake Transport Company	12,015,207	11,978,677	83,810	0	10,233,306	399,513	0	13,534,929	0	399,513	0	0	0	48,245,442				
Volta River Authority	664,117,000	1,021,374,580	127,210,000	9,591,283,660	0	316,606,990	0	3,474,172,470	0	316,606,990	0	0	0	15,201,955,240				
Grand Total	8,149,009,902	5,334,721,276	7,435,097,479	31,029,220,336	937,939,230	9,733,955,882	243,653,289	43,177,620,615	106,041,217,969									

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MDAS	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Audit Service					
Central Gov't	44,340,292	0	44,340,292	34,774,233	9,566,059
Commercial Audit	12,748,167	0	12,748,167	16,780,219	(4,032,052)
Headquarters	130,826,894	0	130,826,894	28,687,947	102,138,947
Performance & Special Audit	14,995,293	0	14,995,293	34,260,228	(19,264,934)
Regional, District Audits & EIDA	221,892,354	0	221,892,354	268,558,857	(46,666,503)
TOTAL	424,803,000	0	424,803,000	383,061,483	41,741,518
Commission on Human Rights and Admin. Justice					
Administration and Finance Department	39,527,000	0	39,527,000	43,787,211	(4,260,211)
TOTAL	39,527,000	0	39,527,000	43,787,211	(4,260,211)
Electoral Commission					
Headquarters	68,121,000	0	68,121,000	60,286,919	7,834,081
Other Government Obligation_Gratuity	0	0	0	1,078,748	(1,078,748)
Other Government Obligation_Non Road Arrears	0	0	0	6,290,563	(6,290,563)
TOTAL	68,121,000	0	68,121,000	67,656,230	464,770
Energy Fund					
Energy Levy Fund	0	0	0	22,274,339	(22,274,339)
TOTAL	0	0	0	22,274,339	(22,274,339)
GETFund					
GETFUND	0	0	0	3,357,718	(3,357,718)
TOTAL	0	0	0	3,357,718	(3,357,718)
Ghana Revenue Authority					
Headquarters	0	0	0	1,472,391,217	(1,472,391,217)
TOTAL	0	0	0	1,472,391,217	(1,472,391,217)
Judiciary and Judicial Service					
General Administration	246,505,754	0	246,505,754	383,666,927	(137,161,173)
Judiciary	188,995,000	0	188,995,000	34,306,210	154,688,790
TOTAL	435,500,754	0	435,500,754	417,973,137	17,527,617
Legal Aid Commission					
Headquarters	18,547,000	0	18,547,000	26,393,459	(7,846,459)
TOTAL	18,547,000	0	18,547,000	26,393,459	(7,846,459)
Min of Employment & Labour Relation					
Dept. of Co-operatives	9,213,719	0	9,213,719	9,303,779	(90,060)
Dept. of Factories Inspectorate	3,320,800	0	3,320,800	3,762,260	(441,460)
Fair Wages and Salaries Commission	6,155,495	0	6,155,495	3,272,569	2,882,926
Ghana Cooperative Council	277,414	0	277,414	72,945	204,469
Headquarters	4,539,385	0	4,539,385	6,179,776	(1,640,391)
Integrated Community Centres For Employable Skills	8,484,191	0	8,484,191	10,644,787	(2,160,596)
Labour Department	9,137,054	0	9,137,054	9,999,243	(862,188)
Management Development & Productivity Institute	2,701,155	0	2,701,155	2,639,711	61,444
National Pensions and Regulatory Authority	28,406,000	0	28,406,000	29,909,097	(1,503,097)
National Vocational Training Institute	23,492,830	0	23,492,830	26,536,294	(3,043,463)

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MDAS	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Opportunity Industrialisation Center	5,888,185	0	5,888,185	5,671,409	216,777
Organisation of African Trade Union Unity	471,770	0	471,770	370,127	101,643
TOTAL	102,087,999	0	102,087,999	108,361,996	(6,273,996)
Ministry of Communications and Digitalisation					
Cyber Security Secretariat	0	0	0	5,089,480	(5,089,480)
Data Protection Commission	1,126,000	0	1,126,000	21,472	1,104,528
Ghana- India Kofi Annan Centre of Excellence in ICT	4,490,665	0	4,490,665	4,398,581	92,085
Ghana Meteorological Agency	10,144,767	0	10,144,767	11,842,650	(1,697,883)
Headquarters	5,340,001	0	5,340,001	8,961,017	(3,621,016)
National Information Technology Agency	4,930,467	0	4,930,467	5,120,928	(190,461)
Postal & Courier Services Regulatory Commission	1,550,099	0	1,550,099	771,473	778,626
TOTAL	27,582,000	0	27,582,000	36,205,601	(8,623,601)
Ministry of Chieftaincy and Religious Affairs					
Headquarters	21,230,060	0	21,230,060	16,812,253	4,417,807
National House of Chiefs	13,687,940	0	13,687,940	14,332,673	(644,732)
TOTAL	34,918,000	0	34,918,000	31,144,926	3,773,074
Ministry of Defence					
Ghana Armed Forces	1,791,843,335	0	1,791,843,335	2,192,151,013	(400,307,678)
Headquarters	8,427,666	0	8,427,666	5,945,256	2,482,410
Other Government Obligation_ Gratuity	0	0	0	93,163,749	(93,163,749)
TOTAL	1,800,271,000	0	1,800,271,000	2,291,260,018	(490,989,018)
Ministry of Education					
Ghana Book Development Council	1,182,020	0	1,182,020	582,245	599,775
Ghana Education Service (GES)	1,539,524,916	0	1,539,524,916	12,380,746,930	(10,841,222,014)
Ghana Library Board	15,185,738	0	15,185,738	13,121,663	2,064,075
Ghana National Commission for UNESCO	410,930	0	410,930	423,302	(12,372)
Headquarters	82,819,710	0	82,819,710	70,537,617	12,282,093
Junior High School (JHS)	1,475,355,598	0	1,475,355,598	0	1,475,355,598
Mission School Services	23,973,953	0	23,973,953	0	23,973,953
National Service Secretariat	771,887,508	0	771,887,508	553,839,929	218,047,579
Other Government Obligation_General Government Services	0	0	0	9,623,588	(9,623,588)
Other Government Obligation_Non Road Arrears	0	0	0	727,183	(727,183)
PRE SCHOOL/KG	645,887,734	0	645,887,734	0	645,887,734
PRIMARY	1,770,915,009	0	1,770,915,009	0	1,770,915,009
Regional / District / School Services	1,169,314,253	0	1,169,314,253	0	1,169,314,253
Senior High School (SHS)	1,438,865,328	0	1,438,865,328	0	1,438,865,328
Tertiary	2,978,318,227	0	2,978,318,227	3,320,785,444	(342,467,216)
WAEC (National)	14,267,079	0	14,267,079	13,874,071	393,008
TOTAL	11,927,908,002	0	11,927,908,002	16,364,261,971	(4,436,353,969)
Ministry of Energy					
Energy Commission	18,914,000	0	18,914,000	0	18,914,000
Headquarters	5,644,000	0	5,644,000	5,872,923	(228,923)
TOTAL	24,558,000	0	24,558,000	5,872,923	18,685,077
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	174,272,367	0	174,272,367	202,624,004	(28,351,637)

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MDAS	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Environmental Protection Agency	80,774,000	0	80,774,000	86,099,084	(5,325,084)
Ghana Atomic Energy Commission	57,020,289	0	57,020,289	70,502,022	(13,481,733)
Headquarters	4,185,907	0	4,185,907	4,753,163	(567,256)
Land Use & Spatial Planning Authority(T.C.P.D)	10,087,617	0	10,087,617	9,487,201	600,416
National Biosafety Authority (NBA)	840,933	0	840,933	0	840,933
Nuclear Regulatory Authority	10,614,887	0	10,614,887	10,387,083	227,804
TOTAL	337,796,000	0	337,796,000	383,852,557	(46,056,557)
Ministry of Finance					
Controller and Acct. General's Dept.	358,122,646	0	358,122,646	298,186,641	59,936,005
Finance Headquarters	76,815,906	0	76,815,906	42,019,390	34,796,516
Financial Intelligence Centre	7,928,555	0	7,928,555	2,088,949	5,839,606
Institute of Accountancy Training	2,442,639	0	2,442,639	1,073,468	1,369,171
Other Government Obligation_Non Road Arrears	0	0	0	44,400	(44,400)
Other Government Obligation_Subsidy	2,021,394	0	2,021,394	0	2,021,394
Public Procurement Authority	4,417,055	0	4,417,055	4,855,137	(438,082)
Statistical Service	31,130,805	0	31,130,805	14,287,396	16,843,409
TOTAL	482,879,000	0	482,879,000	362,555,381	120,323,619
Ministry of Fisheries and Aquaculture Development					
Fisheries Commission	12,144,100	0	12,144,100	0	12,144,100
Headquarters	3,673,900	0	3,673,900	15,398,824	(11,724,924)
TOTAL	15,818,000	0	15,818,000	15,398,824	419,176
Ministry of Food and Agriculture					
Agric. Engineering Services Dept.	1,468,121	0	1,468,121	1,863,453	(395,332)
Animal Production Directorate	4,044,144	0	4,044,144	3,917,412	126,732
Cotton Development Authority	177,890	0	177,890	0	177,890
Crop Services Directorate	4,084,353	0	4,084,353	4,269,069	(184,715)
Directorate of Agric. Extension Services.	1,311,983	0	1,311,983	2,874,287	(1,562,304)
Finance and Administration Directorate	2,746,855	0	2,746,855	10,297,473	(7,550,618)
Ghana Irrigation Development Authority	5,817,126	0	5,817,126	6,773,737	(956,611)
Ghana Permanent Representative in Rome	1,292,535	0	1,292,535	1,324,850	(32,315)
Grains and Legumes Dev. Board	3,819,437	0	3,819,437	3,538,437	281,001
Human Resource Development Management	6,773,221	0	6,773,221	8,595,250	(1,822,029)
Irrigation Company of Upper Region	1,123,754	0	1,123,754	0	1,123,754
Monitoring and Evaluation Directorate	706,022	0	706,022	677,504	28,518
NORRRIP	199,423	0	199,423	172,452	26,971
Plant Protection & Regulatory Services	16,967,899	0	16,967,899	19,150,473	(2,182,574)
Policy Planning and Budget Directorate	819,687	0	819,687	1,352,589	(532,902)
Statistics Research and Information Dept	2,136,444	0	2,136,444	2,232,119	(95,675)
Veterinary Services Dept. (Central Administration)	42,493,325	0	42,493,325	37,931,111	4,562,214
Women in Agric. Development Department	668,783	0	668,783	935,500	(266,717)
TOTAL	96,651,000	0	96,651,000	105,905,715	(9,254,715)
Ministry of Foreign Affairs and Reg Integration					
Africa Region Missions	155,198,762	0	155,198,762	161,417,710	(6,218,948)
America Region Missions	58,277,739	0	58,277,739	61,180,579	(2,902,840)

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Europe Region Missions	130,883,364	0	130,883,364	150,391,168	(19,507,803)
Headquarters	38,963,946	0	38,963,946	20,879,692	18,084,255
Middle East and Asia Region Missions	93,342,588	0	93,342,588	96,609,823	(3,267,234)
Subvented Organisation	3,520,600	0	3,520,600	0	3,520,600
TOTAL	480,187,000	0	480,187,000	490,478,971	(10,291,971)
Ministry of Gender, Children and Social Protection					
Department of Children	2,744,404	0	2,744,404	2,340,439	403,966
Department of Gender	2,263,792	0	2,263,792	2,759,824	(496,032)
Dept. of Social Welfare	25,020,096	0	25,020,096	33,747,864	(8,727,768)
Headquarters	6,099,258	0	6,099,258	7,661,080	(1,561,823)
National Council on Persons with Disability	2,337,450	0	2,337,450	1,578,567	758,883
Other Government Obligation_General Government Services	0	0	0	4,038,566	(4,038,566)
TOTAL	38,465,000	0	38,465,000	52,126,341	(13,661,341)
Ministry of Health					
Ahmadiyya Muslim Health Service-Ghana	23,030,253	0	23,030,253	34,422,359	(11,392,106)
Christian Health Association of Ghana	1,293,382,061	0	1,293,382,061	1,388,695,083	(95,313,021)
District Health Administration	300,820,561	0	300,820,561	6,651,234	294,169,328
District Hospitals	909,782,065	0	909,782,065	64,032,873	845,749,192
Ghana Health Service (GHS)	1,613,515,498	0	1,613,515,498	4,640,688,479	(3,027,172,981)
Health Administration-Greater Accra	10,746,410	0	10,746,410	0	10,746,410
Health Headquarters	467,073,388	0	467,073,388	294,002,244	173,071,144
Regulatory Agencies	94,088,220	0	94,088,220	101,379,211	(7,290,992)
Sub Districts-CHIPS Compound	135,045,132	0	135,045,132	435,286	134,609,846
Sub Districts-Clinics	35,844,978	0	35,844,978	2,045,725	33,799,253
Sub Districts-Health Centres	487,162,994	0	487,162,994	7,379,265	479,783,730
Sub Districts-Health- Clinics	3,712,013	0	3,712,013	0	3,712,013
Sub Districts-Polyclinics	147,682,946	0	147,682,946	9,997,797	137,685,149
Subvented Organisations	101,848,018	0	101,848,018	105,947,644	(4,099,626)
Teaching Hospitals	770,320,273	0	770,320,273	993,426,377	(223,106,104)
Training Institutions	178,966,191	0	178,966,191	184,161,159	(5,194,968)
TOTAL	6,573,021,001	0	6,573,021,001	7,833,264,735	(1,260,243,734)
Ministry of Information					
Ghana Broadcasting Corporation (GBC)	46,637,938	0	46,637,938	51,892,502	(5,254,564)
Ghana News Agency	7,372,404	0	7,372,404	8,399,218	(1,026,813)
Headquarters	3,712,910	0	3,712,910	3,442,080	270,830
Information Services Department	40,294,748	0	40,294,748	37,178,733	3,116,015
TOTAL	98,018,000	0	98,018,000	100,912,532	(2,894,533)
Ministry of Lands and Natural Resources					
Forestry Commission	165,072,014	0	165,072,014	159,864,236	5,207,778
Geological Survey Department	7,131,154	0	7,131,154	6,245,395	885,759
Ghana Integrated Iron and Steel Development Corporation	16,507,878	0	16,507,878	9,856,232	6,651,646
Ghana School of Survey & Mapping	0	0	0	464,558	(464,558)
GIADC	14,796,860	0	14,796,860	14,325,749	471,111
Headquarters	9,966,732	0	9,966,732	9,276,577	690,155

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Lands Commission	68,750,519	0	68,750,519	69,560,914	(810,395)
Minerals Commission	116,281,000	0	116,281,000	89,287,523	26,993,477
O.A.S.L	13,575,843	0	13,575,843	9,644,157	3,931,686
TOTAL	412,082,000	0	412,082,000	368,525,342	43,556,659
Ministry of Local Govt, Decentralisation and Rural Development					
Community Development	12,639,267	0	12,639,267	30,793,574	(18,154,307)
Births and Death	15,413,455	0	15,413,455	21,428,384	(6,014,929)
Department of Parks and Gardens	4,525,821	0	4,525,821	4,596,019	(70,199)
Headquarters	5,063,458	0	5,063,458	13,976,655	(8,913,197)
Local Government Service	822,163,000	0	822,163,000	132,243,060	689,919,939
Other Government Obligation_General Government Services	0	0	0	7,940,194	(7,940,194)
Other Government Obligation_Gratuity	0	0	0	47,192,037	(47,192,037)
TOTAL	859,805,000	0	859,805,000	258,169,923	601,635,077
Ministry Of National Security					
Bureau of National Communication	52,560,000	0	52,560,000	0	52,560,000
Bureau of National Investigation (BNI)	196,000,000	0	196,000,000	197,584,572	(1,584,572)
Headquarters	103,221,000	0	103,221,000	0	103,221,000
National Security Council Secretariat	0	0	0	223,417,468	(223,417,468)
Research Department	251,000,000	0	251,000,000	271,306,663	(20,306,663)
TOTAL	602,781,000	0	602,781,000	692,308,702	(89,527,702)
Ministry Of Parliamentary Affairs					
Headquarters	3,363,000	0	3,363,000	2,948,388	414,612
TOTAL	3,363,000	0	3,363,000	2,948,388	414,612
Ministry Of Railway Development					
Ghana Railway Development Authority	3,544,689	0	3,544,689	1,347,348	2,197,341
Headquarters	1,746,310	0	1,746,310	2,019,202	(272,891)
TOTAL	5,291,000	0	5,291,000	3,366,550	1,924,450
Ministry of Roads and Highways					
Department of Feeder Roads	13,649,714	0	13,649,714	13,866,628	(216,914)
Department of Urban Roads	9,856,289	0	9,856,289	1,087,050	8,769,239
Ghana Highway Authority	38,512,989	0	38,512,989	43,916,883	(5,403,895)
Headquarters	5,187,008	0	5,187,008	7,883,549	(2,696,540)
TOTAL	67,206,000	0	67,206,000	66,754,110	451,890
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Dept	9,571,781	0	9,571,781	7,431,969	2,139,812
Headquarters	3,046,622	0	3,046,622	4,439,670	(1,393,047)
Schools of Hygiene	6,268,000	0	6,268,000	0	6,268,000
Water Resources Commission	2,279,596	0	2,279,596	10,160,959	(7,881,363)
TOTAL	21,166,000	0	21,166,000	22,032,598	(866,598)

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MDAS	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Ministry of The Interior					
Gaming Board	4,585,000	0	4,585,000	1,938,659	2,646,341
Ghana Immigration Service	484,074,103	0	484,074,103	594,314,358	(110,240,255)
Ghana National Fire Service	695,159,208	0	695,159,208	680,181,362	14,977,846
Ghana Police Service	3,099,691,193	0	3,099,691,193	3,143,892,872	(44,201,679)
Ghana Prisons Service	496,382,816	0	496,382,816	485,322,909	11,059,907
Ghana Refugee Board	2,299,282	0	2,299,282	971,619	1,327,663
Headquarters	5,768,694	0	5,768,694	4,959,596	809,097
Narcotic Control Board	75,445,029	0	75,445,029	88,550,061	(13,105,032)
National Commission on Small Arms	1,487,712	0	1,487,712	1,298,286	189,426
National Disaster Management Organization	160,994,963	0	160,994,963	168,858,932	(7,863,969)
National Peace Council	3,690,000	0	3,690,000	3,671,543	18,457
TOTAL	5,029,578,000	0	5,029,578,000	5,173,960,197	(144,382,197)
Ministry of Tourism, Arts and Culture					
Bureau of Ghana Languages	1,341,402	0	1,341,402	1,805,574	(464,172)
Department of Creative Arts	911,089	0	911,089	0	911,089
Ghana Tourism Authority	9,695,000	0	9,695,000	11,098,544	(1,403,544)
Headquarters	4,277,653	0	4,277,653	12,180	4,265,473
HOTCATT	832,306	0	832,306	360,536	471,769
National Commission on Culture	24,962,736	0	24,962,736	42,647,743	(17,685,006)
Subvented Agencies	16,673,812	0	16,673,812	14,155,990	2,517,822
TOTAL	58,694,000	0	58,694,000	70,080,567	(11,386,568)
Ministry of Trade and Industry					
Business Development	1,146,422	0	1,146,422	729,746	416,675
CEDECOM	2,383,770	0	2,383,770	1,837,064	546,707
Ghana Export Promotion Authority	3,305,705	0	3,305,705	7,280,232	(3,974,527)
Ghana Free Zones Authority	23,396,746	0	23,396,746	15,246,169	8,150,578
Ghana Standards Authority	16,581,750	0	16,581,750	18,176,669	(1,594,919)
GRATIS	6,072,822	0	6,072,822	5,586,996	485,827
Headquarters	30,130,022	0	30,130,022	31,272,811	(1,142,788)
NBSSI	14,750,976	0	14,750,976	14,793,825	(42,849)
Regional Trade Offices	2,343,787	0	2,343,787	2,349,662	(5,876)
TOTAL	100,112,000	0	100,112,000	97,273,172	2,838,828
Ministry of Transport					
Driver and Vehicle Licensing Authority	60,225,000	0	60,225,000	65,561,795	(5,336,796)
Ghana Shippers Council	0	0	0	48,149,117	(48,149,117)
Government Technical Training Centre	965,137	0	965,137	1,114,518	(149,381)
Headquarters	3,438,723	0	3,438,723	3,656,935	(218,212)
National Road Safety Commission	5,669,140	0	5,669,140	5,098,211	570,930
TOTAL	70,297,999	0	70,297,999	123,580,576	(53,282,577)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Ministry of Works and Housing					
Headquarters	5,963,293	0	5,963,293	7,208,562	(1,245,270)
Housing and Rent Control Department	6,478,310	0	6,478,310	5,881,066	597,244
Works	9,739,397	0	9,739,397	6,636,003	3,103,394
TOTAL	22,181,000	0	22,181,000	19,725,631	2,455,369
Ministry of Youth and Sports					
Headquarters	3,175,085	0	3,175,085	7,498,045	(4,322,960)
National Sports Authority	14,978,533	0	14,978,533	12,169,801	2,808,732
National Sports College	939,381	0	939,381	1,566,897	(627,516)
National Youth Authority	7,421,001	0	7,421,001	9,478,730	(2,057,729)
Other Government Obligation_ General Government Services	0	0	0	12,588,720	(12,588,720)
TOTAL	26,514,000	0	26,514,000	43,302,193	(16,788,192)
National Commission for Civic Education					
Regional Offices	68,267,000	0	68,267,000	67,054,908	1,212,092
TOTAL	68,267,000	0	68,267,000	67,054,908	1,212,092
National Development Planning Commission					
Headquarters	6,329,000	0	6,329,000	5,200,620	1,128,380
TOTAL	6,329,000	0	6,329,000	5,200,620	1,128,380
National Health Fund					
National Health Fund	0	0	0	328,812,667	(328,812,667)
TOTAL	0	0	0	328,812,667	(328,812,667)
National Labour Commission					
Gen. Admin Headquarters	4,108,000	0	4,108,000	3,115,474	992,526
TOTAL	4,108,000	0	4,108,000	3,115,474	992,526
National Media Commission					
General Administration	6,342,000	0	6,342,000	1,971,658	4,370,341
TOTAL	6,342,000	0	6,342,000	1,971,658	4,370,341
Office of Government Machinery					
Commissions and Councils	12,924,542	0	12,924,542	13,577,899	(653,357)
Ghana AIDS Commission	2,230,816	0	2,230,816	1,990,255	240,561
Ghana Investment Promotion Centre (GIPC)	1,332,011	0	1,332,011	11,844,843	(10,512,833)
Internal Audit Agency	6,083,937	0	6,083,937	5,598,784	485,153
Microfinance and Small Loans Centre (MASLOC)	8,558,668	0	8,558,668	6,653,443	1,905,225

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MDAS	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Monitoring and Evaluation	1,040,714	0	1,040,714	390,568	650,146
Nation Builders corps	536,720,000	(168,333,329)	368,386,671	252,500,003	115,886,668
National Identification Authority (NIA)	36,578,176	0	36,578,176	39,329,516	(2,751,340)
National Population Council (NPC)	1,935,139	0	1,935,139	2,098,588	(163,449)
Office of the Administrator	1,571,425	0	1,571,425	501,780	1,069,645
Office of the President	89,710,277	0	89,710,277	145,730,567	(56,020,290)
Other Government Obligation_ General Government Services	0	0	0	642,333	(642,333)
Other Government Obligation_ Gratuity	0	0	0	535,102	(535,102)
Other Government Obligation_ Non Road Arrears	0	0	0	5,128,104	(5,128,104)
Scholarship Secretariat	2,104,403	0	2,104,403	2,535,734	(431,331)
Special Development Initiatives	15,069,495	0	15,069,495	9,360,523	5,708,972
State Interests And Governance	20,909,399	0	20,909,399	129,300	20,780,099
TOTAL	736,769,000	(168,333,329)	568,435,671	498,547,340	69,888,331
Office of the Attorney General and Ministry of Justice					
Attorney General's Department	46,980,963	0	46,980,963	75,892,200	(28,911,237)
CopyRight Office	954,667	0	954,667	84,491	870,177
Council for Law Reporting	3,865,527	0	3,865,527	3,883,053	(17,526)
Economic and Organised Crime Office	30,975,572	0	30,975,572	28,731,975	2,243,597
General Administration	6,422,953	0	6,422,953	4,106,809	2,316,145
General Legal Council	14,566,373	0	14,566,373	18,020,058	(3,453,685)
Law Reform Commission	1,195,549	0	1,195,549	1,871,928	(676,379)
Other Government Obligation_ Non Road Arrears	0	0	0	58,895	(58,895)
Registrar_ General's Dept'	9,718,395	0	9,718,395	12,302,080	(2,583,685)
TOTAL	114,680,000	0	114,680,000	144,951,488	(30,271,488)
Office of the Head of Civil Service					
Government Secretariat School	0	0	0	15,120	(15,120)
Headquarters	17,007,718	0	17,007,718	18,736,710	(1,728,992)
Management Services Division	1,633,711	0	1,633,711	2,430,025	(796,314)
Public Records and Archives Administration Department	4,580,571	0	4,580,571	5,515,147	(934,577)
TOTAL	23,222,000	0	23,222,000	26,697,002	(3,475,003)
Office of the Special Prosecutor					
Headquarters	65,000,000	0	65,000,000	353,652	64,646,348
TOTAL	65,000,000	0	65,000,000	353,652	64,646,348
Parliament of Ghana					
General Administration	307,971,978	0	307,971,978	281,733,605	26,238,373
TOTAL	307,971,978	0	307,971,978	281,733,605	26,238,373
Public Services Commission					
Office of the Executive Secretary	9,151,000	0	9,151,000	9,676,218	(525,218)
Other Government Obligation_ Gratuity	0	0	0	2,305,548	(2,305,548)
TOTAL	9,151,000	0	9,151,000	11,981,766	(2,830,767)

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MDAS	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Right to Information Commission					
Headquarters	14,705,000	0	14,705,000	14,699,951	5,050
TOTAL	14,705,000	0	14,705,000	14,699,951	5,050
Road Fund					
Road Fund	0	0	0	1,741,028	(1,741,028)
TOTAL	0	0	0	1,741,028	(1,741,028)
Central GoG					
General Government Services	94,999,643	2,227,148,267	2,322,147,911	0	2,322,147,911
GoG Compensation Transfers to MMDAs	0	0	0	1,079,541,185	(1,079,541,185)
Gratuities	305,358,998	51,291,765	356,650,763	339,180,732	17,470,031
Pensions	1,853,816,917	(370,265,346)	1,483,551,571	1,499,934,141	(16,382,570)
Social Security	2,785,112,742	367,914,187	3,153,026,929	2,467,287,421	685,739,507
TOTAL	5,039,288,300	2,276,088,873	7,315,377,173	5,385,943,480	1,929,433,694
Grand Total	36,701,563,031	2,107,755,544	38,809,318,575	44,333,329,871	(5,524,011,296)

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MMDAs	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	TOTAL GH¢
Ablekuma Central Municipal Assembly_AbC	3,769,604	189,200	3,958,804	1,804,573	2,154,232
Ablekuma North Municipal Assembly	3,797,632	7,200	3,804,832	3,998,586	(193,754)
Ablekuma West Municipal Assembly	3,187,852	50,000	3,237,852	5,217,037	(1,979,185)
Abuakwa North Municipal Assembly	2,990,842	0	2,990,842	3,844,660	(853,818)
Abuakwa South Municipal Assembly	3,522,286	169,228	3,691,515	3,834,647	(143,132)
Abura /Asebu/Kwamankese District Assem	2,672,580	46,244	2,718,824	3,988,989	(1,270,165)
Accra Metropolitan Assembly	12,814,146	12,295,000	25,109,146	30,008,644	(4,899,498)
Achiase District Assembly_AcDA	1,181,000	0	1,181,000	447,756	733,244
Ada East District Assembly	2,341,241	32,732	2,373,973	3,429,331	(1,055,359)
Ada West District Assembly	2,532,922	35,000	2,567,922	2,035,163	532,759
Adaklu District Assembly	1,824,155	63,000	1,887,155	2,640,843	(753,689)
Adansi Asokwa District Assembly	1,939,722	0	1,939,722	2,569,505	(629,783)
Adansi North District Assembly	2,185,793	0	2,185,793	3,007,068	(821,275)
Adansi South District Assembly	2,919,710	0	2,919,710	3,623,079	(703,369)
Adenta Municipal Assembly	8,295,803	924,438	9,220,241	7,232,901	1,987,340
Afadzato South District Assembly	1,537,509	4,800	1,542,309	2,445,849	(903,540)
Afigya Kwabre North District Assembly	1,993,603	22,500	2,016,103	2,944,366	(928,263)
Afigya Kwabre South District Assembly	3,714,646	9,750	3,724,396	4,548,296	(823,900)
Agona East District Assembly	2,168,736	0	2,168,736	2,969,181	(800,446)
Agona West Municipal Assembly	4,988,165	200,500	5,188,665	6,182,615	(993,950)
Agortime Ziope District Assembly	2,025,585	0	2,025,585	2,612,931	(587,346)
Ahafo Ano North Municipal Assembly	2,174,435	0	2,174,435	3,047,686	(873,251)
Ahafo Ano South East Municipal Assembly	1,708,433	53,457	1,761,890	2,973,818	(1,211,928)
Ahafo Ano South West District Assembly	2,347,129	122,795	2,469,924	2,829,825	(359,901)
Ahanta West Municipal Assembly	3,376,507	1,057,413	4,433,920	4,557,765	(123,844)
Ajumako/Enyan/Esiam District Assembly	2,954,675	6,635	2,961,310	4,037,429	(1,076,119)
Akatsi North District Assembly	2,199,454	0	2,199,454	2,324,818	(125,365)
Akatsi South District Assembly	2,021,935	438,914	2,460,849	2,965,160	(504,311)
Akrofuom District Assembly	1,438,850	13,850	1,452,700	2,615,062	(1,162,361)
Akuapem South District Assembly	3,517,087	14,000	3,531,087	4,846,388	(1,315,302)
Akuapim North Municipal Assembly	3,851,930	0	3,851,930	3,663,176	188,754
Akyemansa District Assembly	2,567,947	0	2,567,947	3,150,250	(582,303)
Amansie Central District Assembly	1,731,201	21,000	1,752,201	3,091,511	(1,339,310)
Amansie South District Assembly	2,117,234	0	2,117,234	2,439,931	(322,696)
Amansie West District Assembly	2,192,561	0	2,192,561	3,222,600	(1,030,038)
Amenfi Central District Assembly	1,482,652	0	1,482,652	2,319,701	(837,049)
Anloga District Assembly_AnDA	1,382,646	40,000	1,422,646	58,872	1,363,773
Aowin Municipal Assembly	2,352,519	15,000	2,367,519	3,300,716	(933,197)
Asante Akim Central Municipal Assembly	3,375,743	0	3,375,743	4,128,800	(753,057)
Asante Akim North District Assembly	2,946,676	100,000	3,046,676	3,307,451	(260,775)
Asante Akim South Municipal Assembly	3,202,797	32,000	3,234,797	4,250,990	(1,016,194)
Asene-Manso-Akroso District Assembly	1,466,617	60,000	1,526,617	2,225,673	(699,056)
Ashaiman Municipal Assembly	6,240,709	974,750	7,215,459	6,610,908	604,551
Asikuma-Odoben-Brakwa-Breman District .	2,507,975	66,000	2,573,975	3,784,399	(1,210,423)
Asokore Mampong Municipal Assembly	4,422,838	0	4,422,838	4,788,277	(365,438)
Asokwa Municipal Assembly	3,372,313	0	3,372,313	4,017,770	(645,456)
Assin Fosu Municipal Assembly	3,001,102	20,000	3,021,102	4,794,652	(1,773,550)
Assin North District Assembly	1,626,289	18,600	1,644,889	2,302,480	(657,591)
Assin South District Assembly	2,110,430	0	2,110,430	2,985,175	(874,745)
Asunafo North Municipal Assembly	4,223,106	15,000	4,238,106	7,550,807	(3,312,702)
Asunafo South District Assembly	5,635,718	2,817,859	8,453,577	3,756,516	4,697,061
Asuogyaman District Assembly	3,338,728	0	3,338,728	3,918,926	(580,198)
Asutifi North District Assembly	8,654,253	0	8,654,253	5,237,664	3,416,589

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MMDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Asutifi South District Assembly	5,614,277	2,807,138	8,421,415	3,959,845	4,461,570
Atebubu Amantin Municipal Assembly	2,815,723	757,363	3,573,086	4,010,336	(437,250)
Atiwa East District Assembly	2,303,590	0	2,303,590	3,074,567	(770,976)
Atiwa West District Assembly	2,046,297	1,981,814	4,028,110	3,637,507	390,604
Atwima Kwanwoma District Assembly	3,204,334	0	3,204,334	4,804,012	(1,599,678)
Atwima Mponua District Assembly	2,435,214	180,628	2,615,842	2,887,224	(271,381)
Atwima Nwabiagya Municipal Assembly	3,590,667	0	3,590,667	4,755,189	(1,164,521)
Atwima Nwabiagya North District Assembly	2,184,104	7,300	2,191,404	3,077,082	(885,678)
Awutu Senya District Assembly	4,191,631	488,969	4,680,600	4,569,728	110,872
Awutu Senya East Municipal Assembly	4,250,090	0	4,250,090	6,216,224	(1,966,135)
Ayawaso Central Municipal Assembly_ACM.	3,062,515	29,182	3,091,697	956,713	2,134,983
Ayawaso East Municipal Assembly	2,968,220	400,000	3,368,220	3,580,177	(211,956)
Ayawaso North Municipal Assembly	2,156,739	51,052	2,207,791	3,262,107	(1,054,315)
Ayawaso West Municipal Assembly	4,005,732	0	4,005,732	3,729,904	275,828
Ayensuano District Assembly	2,408,360	146,400	2,554,760	3,769,121	(1,214,361)
Banda District Assembly	1,971,966	110,000	2,081,966	2,480,988	(399,022)
Bawku Municipal Assembly	4,313,516	120,000	4,433,516	4,579,584	(146,068)
Bawku West District Assembly	3,537,046	0	3,537,046	3,809,922	(272,875)
Bekwai Municipal Assembly	3,750,670	21,500	3,772,170	4,799,003	(1,026,832)
Berekum East Municipal Assembly	5,452,479	103,000	5,555,479	6,839,750	(1,284,271)
Berekum West District Assembly	2,281,383	36,468	2,317,851	3,341,546	(1,023,695)
Bia East District Assembly	1,639,926	0	1,639,926	2,035,144	(395,218)
Bia West District Assembly	0	427,002	427,002	2,202,047	(1,775,045)
Biakoye District Assembly	1,946,127	0	1,946,127	2,712,362	(766,235)
Bibiani/Anhwiaso/Bekwai Municipal Assen	1,947,088	0	1,947,088	5,407,431	(3,460,343)
Binduri District Assembly	1,877,675	0	1,877,675	2,198,499	(320,824)
Birim North District Assembly	3,988,126	276,618	4,264,744	4,184,500	80,244
Birim South District Assembly	1,731,006	0	1,731,006	3,905,192	(2,174,185)
Birim Central Municipal Assembly	3,464,613	1,664,199	5,128,812	5,843,042	(714,230)
Bodi District Assembly	1,450,922	0	1,450,922	2,715,357	(1,264,435)
Bole District Assembly	2,575,615	210,000	2,785,615	3,297,853	(512,238)
Bolgatanga East District Assembly	2,774,797	0	2,774,797	3,210,088	(435,290)
Bolgatanga Municipal Assembly	4,682,536	0	4,682,536	11,202,447	(6,519,911)
Bongo District Assembly	3,168,752	0	3,168,752	4,148,953	(980,201)
Bosome Freho District Assembly	1,533,339	879,977	2,413,316	2,552,993	(139,677)
Bosomtwe District Assembly	4,730,887	10,000	4,740,887	4,474,546	266,341
Builsa North District Assembly	2,325,290	0	2,325,290	2,605,453	(280,164)
Builsa South District Assembly	1,568,696	0	1,568,696	2,677,021	(1,108,325)
Bunkpurugu Nakpanduri District Assembly	1,423,359	33,120	1,456,479	2,594,583	(1,138,104)
Cape Coast Metropolitan Assembly	5,167,279	2,500,000	7,667,279	15,207,836	(7,540,557)
Central Gonja District Assembly	2,471,036	190,749	2,661,785	4,311,165	(1,649,379)
Central Tongu District Assembly	1,787,306	0	1,787,306	2,653,699	(866,393)
Chereponi District Assembly	1,234,509	24,495	1,259,004	2,143,282	(884,278)
Dafiama Bussie Issa District Assembly	1,796,916	6,000	1,802,916	2,563,709	(760,793)
Denkyembour District Assembly	2,142,910	145,000	2,287,910	3,263,167	(975,257)
Dormaa Central Municipal	3,478,291	0	3,478,291	4,537,708	(1,059,417)
Dormaa East District Assembly	3,144,348	80,473	3,224,821	3,901,412	(676,591)
Dormaa West District Assembly	2,039,148	119,136	2,158,284	3,067,065	(908,781)
East Gonja Municipal Assembly	1,435,137	93,360	1,528,497	6,063,746	(4,535,248)
East Mamprusi Municipal Assembly	387,607	55,650	443,257	6,030,895	(5,587,639)
Effia Kwesimintsim Municipal Assembly	4,912,896	0	4,912,896	6,004,400	(1,091,504)
Effutu Municipal Assembly	7,222,745	43,000	7,265,745	5,243,072	2,022,673
Ejisu Municipal Assembly	4,270,674	0	4,270,674	5,780,822	(1,510,148)

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MMDAs	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Ejura Sekyredumasi Municipal Assembly	3,154,260	220,746	3,375,007	4,302,490	(927,484)
Ekumfi District Assembly	1,857,221	276,273	2,133,494	3,165,180	(1,031,685)
Ellembele District Assembly	2,462,981	0	2,462,981	3,197,886	(734,905)
Fanteakwa North District Assembly	2,989,392	10,000	2,999,392	3,879,333	(879,941)
Fanteakwa South District Assembly	1,852,350	345,000	2,197,350	2,815,765	(618,415)
Ga Central Municipal Assembly	5,232,786	0	5,232,786	5,664,384	(431,598)
Ga East Municipal Assembly	6,986,741	328,437	7,315,178	7,391,131	(75,953)
Ga North Municipal Assembly	3,733,984	197,500	3,931,484	3,372,502	558,982
Ga South Municipal Assembly	0	0	0	2,152,873	(2,152,873)
Ga West Municipal Assembly	6,025,123	170,000	6,195,123	6,664,406	(469,283)
Garu District Assembly	2,007,972	0	2,007,972	2,310,056	(302,084)
Gomoa Central District Assembly	2,126,710	18,254	2,144,964	3,236,119	(1,091,155)
Gomoa East District Assembly	3,235,201	146,000	3,381,201	4,743,351	(1,362,150)
Gomoa West District Assembly	3,291,124	876,425	4,167,549	4,168,586	(1,036)
Guan District Assembly_GuDA	826,599	0	826,599	20,619	805,980
Gushiegu Municipal Assembly	1,929,311	12,000	1,941,311	3,302,613	(1,361,302)
Ho Municipal Assembly	5,244,743	295,000	5,539,743	12,852,540	(7,312,796)
Ho West District Assembly	2,188,391	0	2,188,391	3,580,559	(1,392,168)
Hohoe Municipal Assembly	3,591,989	79,878	3,671,867	5,077,293	(1,405,426)
Jaman North District Assembly	79,200	107,140	186,340	4,041,916	(3,855,576)
Jaman South Municipal Assembly	3,615,990	20,000	3,635,990	5,386,434	(1,750,444)
Jasikan District Assembly	2,352,241	0	2,352,241	3,482,735	(1,130,494)
Jirapa Municipal Assembly	2,155,309	0	2,155,309	2,901,938	(746,630)
Jomoro Municipal Assembly	2,209,025	0	2,209,025	2,933,195	(724,170)
Juaben Municipal Assembly	2,811,268	0	2,811,268	3,364,638	(553,370)
Juaboso District Assembly	2,362,575	0	2,362,575	3,107,489	(744,913)
Kajebi District Assembly	1,827,682	0	1,827,682	3,018,811	(1,191,129)
Karaga District Assembly	1,955,445	126,276	2,081,721	3,388,410	(1,306,689)
Kassena Nankana East Municipal Assembly	3,598,577	62,000	3,660,577	4,751,849	(1,091,272)
Kassena Nankana West District Assembly	3,382,281	40,000	3,422,281	2,911,190	511,091
Keta Municipal Assembly	3,151,367	140,602	3,291,969	4,878,991	(1,587,021)
Ketu North Municipal Assembly	2,575,600	760,295	3,335,895	3,278,113	57,782
Ketu South Municipal Assembly	2,548,468	202,831	2,751,298	3,902,620	(1,151,322)
Kintampo North Municipal Assembly	4,176,613	0	4,176,613	5,395,801	(1,219,188)
Kintampo South District Assembly	3,922,593	45,000	3,967,593	4,002,996	(35,403)
Komenda-Edina-Eguafo-Abirim Municipal A	3,522,052	155,000	3,677,052	5,272,493	(1,595,440)
Korle Klotey Municipal Assembly_KoKMA	4,816,814	643,591	5,460,405	5,409,365	51,040
Kpandai District Assembly	2,317,055	20,760	2,337,815	2,509,573	(171,758)
Kpando Municipal Assembly	2,766,359	45,000	2,811,359	3,473,423	(662,064)
Kpone Katamanso Municipal Assembly	5,988,168	1,899,668	7,887,836	8,022,476	(134,640)
Krachi East Municipal Assembly	2,501,462	0	2,501,462	4,790,014	(2,288,552)
Krachi Nchumuru District Assembly	1,468,653	0	1,468,653	2,077,284	(608,631)
Krachi West District Assembly	1,617,034	0	1,617,034	2,955,877	(1,338,844)
Krowor Municipal Assembly	3,418,767	40,000	3,458,767	4,533,660	(1,074,893)
Kumasi Metropolitan Assembly	17,766,392	2,500,359	20,266,751	25,345,831	(5,079,080)
Kumbungu District Assembly	3,642,111	0	3,642,111	5,741,240	(2,099,129)
Kwabre East Municipal Assembly	3,450,096	30,000	3,480,096	5,333,319	(1,853,223)
Kwadaso Municipal Assembly	3,675,598	0	3,675,598	4,478,646	(803,048)
Kwaebibirem Municipal Assembly	3,083,090	3,661,591	6,744,681	3,810,226	2,934,455
Kwahu Afram Plains North District Assemb	2,160,424	20,000	2,180,424	3,263,432	(1,083,008)
Kwahu Afram Plains South District Assemb	2,584,365	0	2,584,365	2,563,872	20,493
Kwahu East District Assembly	183,658	0	183,658	2,843,442	(2,659,784)
Kwahu South District Assembly	3,165,845	0	3,165,845	3,954,245	(788,400)

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
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MMDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Kwahu West Municipal Assembly	4,287,607	10,000	4,297,607	6,026,918	(1,729,311)
La Dade-Kotopon Municipal Assembly	7,351,517	150,000	7,501,517	6,136,762	1,364,755
Lambusie Karni District Assembly	1,005,983	22,000	1,027,983	2,048,783	(1,020,800)
La-Nkwantanang Municipal Assembly	7,466,196	430,000	7,896,196	7,724,545	171,651
Lawra Municipal Assembly	2,093,468	0	2,093,468	2,489,383	(395,915)
Ledzokuku Municipal Assembly	5,788,427	1,525,211	7,313,638	7,221,714	91,924
Lower Manya Krobo Municipal Assembly	4,039,890	0	4,039,890	5,026,436	(986,546)
Mampong Municipal Assembly	3,974,629	10,000	3,984,629	5,256,357	(1,271,728)
Mamprugu Moagduri District Assembly	1,467,750	0	1,467,750	2,053,873	(586,123)
Mfantiman Municipal Assembly	2,555,154	100,000	2,655,154	3,857,401	(1,202,247)
Mion District Assembly	2,954,097	0	2,954,097	4,416,877	(1,462,780)
Mpohor District Assembly	2,111,426	5,000	2,116,426	2,278,061	(161,635)
Nabdram District Assembly	2,810,992	0	2,810,992	2,593,000	217,992
Nadowli Kaleo District Assembly	4,047,670	0	4,047,670	3,232,549	815,121
Nandom District Assembly	1,596,147	0	1,596,147	2,181,808	(585,661)
Nantom District Assembly	2,392,846	1,061,436	3,454,283	4,009,748	(555,465)
Nanumba North Municipal Assembly	2,557,922	120,680	2,678,602	3,606,487	(927,885)
Nanumba South District Assembly	2,391,670	90,400	2,482,070	2,881,810	(399,739)
New Juaben North Municipal Assembly	4,677,354	20,239	4,697,593	3,955,316	742,277
New Juaben South Municipal Assembly	6,346,287	84,241	6,430,528	14,344,040	(7,913,512)
Ningo-Prampram District Assembly	4,645,539	1,200,000	5,845,539	4,615,932	1,229,606
Nkoranza North District Assembly	2,643,821	32,790	2,676,610	3,987,757	(1,311,147)
Nkoranza South Municipal Assembly	4,591,876	0	4,591,876	6,458,040	(1,866,165)
Nkwanta North District Assembly	1,684,326	0	1,684,326	2,570,111	(885,785)
Nkwanta South Municipal Assembly	2,500,000	0	2,500,000	2,672,848	(172,848)
North Dayi District Assembly	1,646,487	0	1,646,487	2,087,741	(441,254)
North East Gonja District Assembly_NEGDA	0	0	0	2,700	(2,700)
North Gonja District Assembly	1,624,732	90,000	1,714,732	1,196,946	517,786
North Tongu District Assembly	1,798,796	75,500	1,874,296	3,188,223	(1,313,927)
Nsawam Adoagyiri Municipal Assembly	4,716,950	43,574	4,760,524	7,065,642	(2,305,118)
Nzema East Municipal Assembly	2,550,792	0	2,550,792	3,464,188	(913,395)
Obuasi East District Assembly	2,586,300	5,250	2,591,550	3,477,873	(886,323)
Obuasi Municipal Assembly	4,578,026	656,659	5,234,685	4,900,222	334,463
Offinso Municipal Assembly	3,288,001	0	3,288,001	3,165,053	122,949
Offinso North District Assembly	2,672,086	0	2,672,086	3,093,790	(421,704)
Oforikrom Municipal Assembly	3,569,956	0	3,569,956	4,169,448	(599,492)
Okaikwei North Municipal Assembly	3,160,238	130,000	3,290,238	4,007,002	(716,764)
Okere District Assembly	2,139,112	185,000	2,324,112	3,528,870	(1,204,758)
Old Tafo Municipal Assembly	3,384,459	0	3,384,459	3,359,867	24,592
Prestea-Huni Valley Municipal Assembly	2,866,956	0	2,866,956	4,296,098	(1,429,142)
Pru East District Assembly	2,517,199	280,219	2,797,418	2,777,407	20,011
Pru West District Assembly	1,883,941	1,086,150	2,970,091	3,161,985	(191,894)

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
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MMDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Pusiga District Assembly	0	120,000	120,000	2,656,854	(2,536,854)
Saboba District Assembly	1,490,165	13,440	1,503,605	2,144,683	(641,078)
Sagnerigu Municipal Assembly	4,953,435	33,959	4,987,394	7,474,612	(2,487,218)
Savelugu Municipal Assembly	5,821,954	183,931	6,005,885	5,316,697	689,188
Sawla/Tuna/Kalba District Assembly	2,684,815	95,480	2,780,295	3,636,047	(855,752)
Sefwi Akontombra District Assembly	1,589,119	0	1,589,119	1,941,565	(352,445)
Sefwi Wiawso Municipal Assembly	3,027,432	0	3,027,432	5,665,110	(2,637,678)
Sekondi Takoradi Metropolitan Assembly	12,499,688	1,879,840	14,379,528	22,706,089	(8,326,562)
Sekyere Afram Plains District Assembly	1,419,889	0	1,419,889	2,298,759	(878,870)
Sekyere Central District Assembly	2,894,071	0	2,894,071	3,530,716	(636,645)
Sekyere East District Assembly	3,184,602	0	3,184,602	4,072,936	(888,334)
Sekyere Kumawu District Assembly	2,273,167	750,000	3,023,167	3,024,870	(1,703)
Sekyere South District Assembly	4,237,531	0	4,237,531	4,861,163	(623,632)
Sene East District Assembly	1,816,751	68,008	1,884,759	2,925,255	(1,040,496)
Sene West District Assembly	2,739,361	0	2,739,361	4,059,737	(1,320,376)
Shai-Osudoku District Assembly	3,691,597	140,000	3,831,597	5,460,600	(1,629,002)
Shama District Assembly	3,261,709	0	3,261,709	5,346,648	(2,084,938)
Sissala East Municipal Assembly	2,736,584	0	2,736,584	3,313,394	(576,810)
Sissala West District Assembly	1,370,281	0	1,370,281	1,975,321	(605,040)
South Dayi District Assembly	2,365,641	48,000	2,413,641	2,908,203	(494,562)
South Tongu District Assembly	2,534,046	857,042	3,391,087	3,726,424	(335,337)
Suaman District Assembly	1,607,931	0	1,607,931	2,549,495	(941,564)
Suame Municipal Assembly	4,008,882	755,580	4,764,463	5,354,651	(590,188)
Suhum Municipal Assembly	3,907,651	0	3,907,651	4,758,840	(851,188)
Sunyani Municipal Assembly	9,560,703	510,000	10,070,703	16,905,381	(6,834,678)
Sunyani West District Assembly	5,324,945	163,039	5,487,984	6,851,936	(1,363,952)
Tain District Assembly	3,306,791	36,720	3,343,511	4,077,820	(734,308)
Talensi District Assembly	1,929,560	22,200	1,951,760	3,242,602	(1,290,842)
Tamale Metropolitan Assembly	16,648,529	344,000	16,992,529	19,732,380	(2,739,851)
Tano North Municipal Assembly	8,518,791	4,290,876	12,809,667	6,335,151	6,474,516
Tano South Municipal Assembly	8,361,029	0	8,361,029	5,389,714	2,971,315
Tarkwa Nsuaem Municipal Assembly	4,965,330	0	4,965,330	6,618,629	(1,653,299)
Tatale Sanguli District Assembly	1,326,081	0	1,326,081	2,461,809	(1,135,728)
Techiman Municipal Assembly	8,888,960	1,359,200	10,248,160	12,814,242	(2,566,082)
Techiman North District Assembly	3,658,576	180,925	3,839,500	5,825,170	(1,985,670)
Tema Metropolitan Assembly	14,306,334	2,166,725	16,473,058	13,294,281	3,178,778
Tema West Municipal Assembly	9,321,400	610,000	9,931,400	5,254,110	4,677,290
Tempane District Assembly	113,079	0	113,079	1,991,152	(1,878,073)
Tolon District Assembly	3,149,687	3,245,667	6,395,355	5,686,327	709,027
Twifo Hemang Lower Denkyira District Ass	1,911,809	0	1,911,809	2,800,694	(888,885)
Twifu Ati Morkwa District Assembly	2,760,633	50,000	2,810,633	4,100,474	(1,289,841)
Upper Denkyira East Municipal Assembly	2,528,762	35,157	2,563,919	3,880,060	(1,316,141)

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - COMPENSATION**

MMDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Upper Denkyira West District Assembly	1,822,932	0	1,822,932	2,478,634	(655,702)
Upper Manya Krobo District Assembly	2,284,240	10,000	2,294,240	3,157,256	(863,016)
Upper West Akim District Assembly	3,242,553	216,272	3,458,825	4,757,206	(1,298,382)
Wa East District Assembly	1,191,922	80,000	1,271,922	1,920,856	(648,934)
Wa Municipal Assembly	3,964,169	140,000	4,104,169	10,601,336	(6,497,167)
Wa West District Assembly	1,678,402	0	1,678,402	2,911,690	(1,233,288)
Wassa Amenfi East Municipal Assembly	2,314,287	0	2,314,287	204,088	2,110,200
Wassa Amenfi West Municipal Assembly	3,207,427	20,000	3,227,427	5,625,001	(2,397,574)
Wassa East District Assembly	2,661,749	0	2,661,749	5,094,638	(2,432,889)
Weija-Gbawe Municipal Assembly	4,339,103	60,000	4,399,103	9,668,882	(5,269,779)
Wenchi Municipal Assembly	6,169,961	181,800	6,351,761	7,399,377	(1,047,616)
West Akim Municipal Assembly	4,241,132	55,250	4,296,382	5,288,983	(992,600)
West Gonja District Assembly	2,869,001	78,000	2,947,001	4,875,194	(1,928,193)
West Mamprusi Municipal Assembly	3,258,894	58,600	3,317,494	5,887,579	(2,570,085)
Yendi Municipal Assembly	2,935,441	386,680	3,322,121	5,143,939	(1,821,818)
Yilo Krobo Municipal Assembly	4,005,085	0	4,005,085	5,077,156	(1,072,071)
Yunyoo Nasuan District Assembly	1,061,099	0	1,061,099	2,025,854	(964,755)
Zabzugu District Assembly	1,981,515	63,224	2,044,739	2,340,068	(295,329)
Grand Total	859,292,028	74,156,049	933,448,076	1,166,412,403	(232,964,327)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Audit Service										
Central Gov't	746,950	(224,085)	522,865	854,659	(331,794)					
Commercial Audit	1,019,650	(305,895)	713,755	1,179,049	(465,294)					
Headquarters	43,427,637	(12,055,391)	31,372,246	18,707,891	12,664,355					
Other Government Obligation_Non Road Arrears	0	0	0	2,040,000	(2,040,000)					
Performance & Special Audit	896,465	(268,940)	627,526	1,166,240	(538,714)					
Regional, District Audits & EIDA	20,629,298	(6,188,789)	14,440,509	22,226,169	(7,785,661)					
TOTAL	66,720,000	(19,043,100)	47,676,900	46,174,008	1,502,891					
Commission on Human Rights and Admin. Justice										
Administration and Finance Department	6,384,354	(1,915,306)	4,469,048	1,941,071	2,527,977					
Administrative Justice Department	400,000	(120,000)	280,000	174,589	105,411					
Anti Corruption Department	3,166,500	(949,950)	2,216,550	1,225,028	991,522					
Human Rights Department	500,000	(150,000)	350,000	75,987	274,013					
Regional Offices	4,552,500	(1,365,750)	3,186,750	396,000	2,790,750					
TOTAL	15,003,354	(4,501,006)	10,502,348	3,812,673	6,689,674					
Electoral Commission										
Headquarters	40,490,000	(12,000,000)	28,490,000	1,079,855	27,410,145					
Other Government Obligation_Non Road Arrears	0	0	0	1,000,000	(1,000,000)					
Regional Offices	0	0	0	1,090,346	(1,090,346)					
TOTAL	40,490,000	(12,000,000)	28,490,000	3,170,201	25,319,799					
Energy Fund										
Energy Levy Fund	0	0	0	30,703,979	(30,703,979)					
TOTAL	0	0	0	30,703,979	(30,703,979)					
GETFund										
GETFUND	0	0	0	16,621,785	(16,621,785)					
TOTAL	0	0	0	16,621,785	(16,621,785)					
Ghana Revenue Authority										
Headquarters	0	0	0	379,393,532	(379,393,532)					
TOTAL	0	0	0	379,393,532	(379,393,532)					
Judiciary and Judicial Service										
General Administration	33,335,152	(5,909,800)	27,425,352	22,810,204	4,615,148					
Judiciary	38,972,000	(11,690,963)	27,281,038	8,151,984	19,129,054					
TOTAL	72,307,152	(17,600,763)	54,706,390	30,962,188	23,744,202					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Legal Aid Commission										
Headquarters	995,000	(903,882)	91,118	465,633	(374,515)					
TOTAL	995,000	(903,882)	91,118	465,633	(374,515)					
Min of Employment & Labour Relation										
Dept. of Co-operatives	388,870	(304,042)	84,828	21,200	63,628					
Dept. of Factories Inspectorate	335,869	(262,603)	73,266	18,311	54,956					
Fair Wages and Salaries Commission	285,748	(223,415)	62,333	15,578	46,755					
Ghana Cooperative Council	49,609	(38,787)	10,822	1,350	9,472					
Headquarters	18,928,599	(1,096,636)	17,831,963	911,723	16,920,240					
Integrated Community Centres For Employable Skills	112,396	(87,878)	24,518	3,060	21,458					
Labour Department	838,060	(655,246)	182,814	45,600	137,214					
Management Development & Productivity Institute	981,278	(32,509)	948,769	2,436,886	(1,488,117)					
National Pensions and Regulatory Authority	23,184,537	0	23,184,537	20,361,644	2,822,893					
National Vocational Training Institute	27,306,875	(38,624)	27,268,251	8,611,824	18,656,428					
Opportunity Industrialisation Center	6,517,182	(54,027)	6,463,156	5,889,496	573,660					
Other Government Obligation_Contingency	0	0	0	5,118,763	(5,118,763)					
Other Government Obligation_Non Road Arrears	0	0	0	9,263,549	(9,263,549)					
Other Government Obligation_Other Earmarked Fund	0	0	0	413,944,955	(413,944,955)					
TOTAL	78,929,024	(2,793,766)	76,135,258	466,643,938	(390,508,680)					
Ministry of Communications and Digitalisation										
Cyber Security Secretariat	4,450,000	(2,207,398)	2,242,602	5,214,860	(2,972,258)					
Data Protection Commission	1,447,750	0	1,447,750	8,335,881	(6,888,131)					
Ghana- India Kofi Annan Centre of Excellence in ICT	2,059,865	(143,457)	1,916,409	1,241,991	674,417					
Ghana Meteorological Agency	3,557,593	(153,704)	3,403,890	17,572,183	(14,168,293)					
Headquarters	152,315,596	(90,712,509)	61,603,087	17,394,686	44,208,401					
National Information Technology Agency	43,811,019	(11,977,570)	31,833,449	15,944,339	15,889,110					
Other Government Obligation_Non Road Arrears	0	0	0	66,123,881	(66,123,881)					
Postal & Courier Services Regulatory Commission	1,216,176	(92,222)	1,123,954	1,381,845	(257,890)					
TOTAL	208,858,000	(105,286,860)	103,571,140	133,209,666	(29,638,527)					
Ministry of Chieftaincy and Religious Affairs										
Headquarters	3,551,090	(3,357,494)	193,596	301,807	(108,211)					
National House of Chiefs	1,984,910	(1,876,698)	108,212	0	108,212					
Other Government Obligation_Non Road Arrears	0	0	0	4,863,250	(4,863,250)					
TOTAL	5,536,000	(5,234,192)	301,808	5,165,057	(4,863,249)					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE GH¢
Ministry of Defence					
Ghana Armed Forces Headquarters	60,726,843	(13,595,633)	47,131,209	25,731,595	21,399,615
Other Government Obligation_Contingency	3,459,868	(3,180,285)	279,583	850,620	(571,037)
Other Government Obligation_General Government Services	0	0	0	13,305,613	(13,305,613)
Other Government Obligation_Non Road Arrears	0	0	0	1,424,295	(1,424,295)
TOTAL	64,186,711	(16,775,918)	47,410,792	354,957,044	(307,546,251)
Ministry of Education					
Ghana Book Development Council	1,036,540	(432,086)	604,454	685,653	(81,199)
Ghana Education Service (GES)	43,144,903	(15,656,276)	27,488,627	177,153,394	(149,664,767)
Ghana Library Board	1,308,311	(874,571)	433,740	2,000,694	(1,566,955)
Ghana National Commission for UNESCO Headquarters	294,520	(278,464)	16,056	22,000	(5,944)
National Service Secretariat	91,487,334	(11,285,075)	80,202,259	45,820,767	34,381,492
Other Government Obligation_General Government Services	8,555,549	(189,097)	8,366,453	10,739,406	(2,372,953)
Other Government Obligation_Non Road Arrears	0	0	0	5,000,000	(5,000,000)
Regional / District / School Services	9,515,551	(8,996,790)	518,761	9,718,963	(9,718,963)
Tertiary	1,754,216,565	(4,006,022)	1,750,210,542	1,348,098	(829,337)
WAEC (National)	4,753,000	(189,097)	4,563,903	17,000	305,000,193
TOTAL	1,914,312,273	(41,907,477)	1,872,404,796	1,697,716,325	174,688,471
Ministry of Energy					
Department of Petroleum Energy Commission Headquarters	9,087,770	0	9,087,770	17,640	(17,640)
	37,021,204	(32,395,470)	4,625,735	18,817,924	9,087,770
TOTAL	46,108,974	(32,395,470)	13,713,505	18,835,564	(5,122,059)
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	26,099,580	(744,851)	25,354,728	61,755,843	(36,401,115)
Environmental Protection Agency	73,869,754	0	73,869,754	129,050,472	(55,180,718)
Ghana Atomic Energy Commission Headquarters	13,819,636	(662,188)	13,157,448	33,358,743	(20,201,295)
Land Use & Spatial Planning Authority(T.C.P.D)	5,127,200	(4,479,886)	647,314	1,050,104	(402,790)
National Biosafety Authority (NBA)	787,800	(744,851)	42,949	42,225	724
Nuclear Regulatory Authority	723,349	(487,113)	236,236	618,331	(382,095)
Other Government Obligation_Contingency	2,548,534	(496,568)	2,051,966	6,581,696	(4,529,729)
	0	0	0	330,094	(330,094)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAS	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Other Government Obligation_Non Road Arrears	0	0	0	0	0	0	1,205,420	(1,205,420)		
Other Government Obligation_Other Earmarked Fund	0	0	0	0	0	0	2,682,862	(2,682,862)		
Other Government Obligation_Subscription	0	0	0	0	0	0	56,189	(56,189)		
TOTAL	122,975,853	(7,615,457)	(7,615,457)	115,360,396	115,360,396	236,731,979	(121,371,583)			
Ministry of Finance										
Controller and Acct. General's Dept.	10,936,686	(922,570)	(922,570)	10,014,116	10,014,116	20,814,308	(10,800,192)			
Finance Headquarters	292,669,561	(37,160,541)	(37,160,541)	255,509,020	255,509,020	316,071,871	(60,562,851)			
Financial Intelligence Centre	13,700,000	(9,326,556)	(9,326,556)	4,373,444	4,373,444	1,926,239	2,447,205			
Institute of Accountancy Training	257,932	(72,499)	(72,499)	185,433	185,433	204,431	(18,997)			
Other Government Obligation_Debt Management	0	0	0	0	0	278,160,375	(278,160,375)			
Other Government Obligation_Contingency	0	0	0	0	0	724,900	(724,900)			
Other Government Obligation_General Government Services	0	0	0	0	0	107,793,991	(107,793,991)			
Other Government Obligation_Non Road Arrears	0	0	0	0	0	50,911,003	(50,911,003)			
Public Procurement Authority	6,017,261	(1,052,760)	(1,052,760)	4,964,501	4,964,501	4,659,956	304,545			
Statistical Service	100,899,810	(445,202)	(445,202)	100,454,607	100,454,607	56,097,275	44,357,332			
TOTAL	424,481,250	(48,980,128)	(48,980,128)	375,501,122	375,501,122	837,364,349	(461,863,227)			
Ministry of Fisheries and Aquaculture Development										
Fisheries Commission	16,247,836	(844,668)	(844,668)	15,403,168	15,403,168	15,221,995	181,173			
Headquarters	15,788,164	(563,640)	(563,640)	15,224,524	15,224,524	12,629,238	2,595,286			
Other Government Obligation_Contingency	0	0	0	0	0	5,000,000	(5,000,000)			
Other Government Obligation_Non Road Arrears	0	0	0	0	0	1,500,000	(1,500,000)			
TOTAL	32,036,000	(1,408,308)	(1,408,308)	30,627,692	30,627,692	34,351,233	(3,723,541)			
Ministry of Food and Agriculture										
Agric. Engineering Services Dept.	136,071	0	0	136,071	136,071	136,063	8			
Animal Production Directorate	450,529	(141,822)	(141,822)	308,707	308,707	314,033	(5,327)			
Cotton Development Authority	116,579	(94,548)	(94,548)	22,030	22,030	16,578	5,452			
Crop Services Directorate	890,818	(520,717)	(520,717)	370,101	370,101	10,472,136	(10,102,035)			
Directorate of Agric. Extension Services.	1,270,933	0	0	1,270,933	1,270,933	1,269,030	1,903			
Finance and Administration Directorate	233,487,974	(37,554,340)	(37,554,340)	195,933,634	195,933,634	50,745,244	145,188,390			
Ghana Irrigation Development Authority	535,653	(472,741)	(472,741)	62,912	62,912	35,653	27,259			
Ghana Permanent Representative in Rome	360,258	(340,618)	(340,618)	19,640	19,640	0	19,640			
Grains and Legumes Dev. Board	1,789,190	0	0	1,789,190	1,789,190	237,885	1,551,305			
Human Resource Development Management	5,737,939	0	0	5,737,939	5,737,939	765,096	4,972,843			
Irrigation Company of Upper Region	60,000	(56,729)	(56,729)	3,271	3,271	0	3,271			
Monitoring and Evaluation Directorate	3,305,833	0	0	3,305,833	3,305,833	3,316,661	(10,828)			

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAs	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¢
NORRIP	50,000	(47,274)			2,726		76,900		(74,174)	
Northern Regional Agric Dev	2,118,733	(1,890,965)			227,768		361,057		(133,289)	
Other Government Obligation_Non Road Arrears	0	0			0		12,561,390		(12,561,390)	
Plant Protection & Regulatory Services	28,986,081	(7,260,772)			21,725,309		27,769,610		(6,044,301)	
Policy Planning and Budget Directorate	1,193,422	(472,741)			720,680		855,480		(134,799)	
Statistics Research and Information Dept	187,027	0			187,027		187,023		4	
Vetinary Council	20,000	(18,910)			1,090		253,787		(252,697)	
Veterinary Services Dept. (Central Administration)	4,032,391	(94,548)			3,937,843		1,375,320		2,562,523	
Women in Agric. Development Department	117,569	0			117,569		117,545		24	
TOTAL	284,847,000	(48,966,725)			235,880,275		110,866,490		125,013,784	
Ministry of Foreign Affairs and Reg Integration										
Africa Region Missions	1,136,108	(1,028,487)			107,620		0		107,620	
America Region Missions	1,174,314	(805,071)			369,242		0		369,242	
Europe Region Missions	1,827,639	(998,189)			829,450		0		829,450	
Headquarters	70,286,636	(3,699,520)			66,587,117		66,558,545		28,572	
Middle East and Asia Region Missions	700,059	(633,744)			66,315		0		66,315	
Other Government Obligation_Contingency	0	0			0		18,390,341		(18,390,341)	
Other Government Obligation_Non Road Arrears	0	0			0		7,904,773		(7,904,773)	
Subvented Organisation	978,245	(885,578)			92,667		193,272		(100,606)	
TOTAL	76,103,000	(8,050,590)			68,052,410		93,046,932		(24,994,521)	
Ministry of Gender, Children and Social Protection										
Department of Children	4,274,773	(201,984)			4,072,789		2,747,128		1,325,661	
Department of Gender	3,214,746	(201,984)			3,012,763		1,050,416		1,962,346	
Department of Social Protection	0	0			0		729,816		(729,816)	
Dept. of Social Welfare	5,017,163	(486,284)			4,530,879		520,183		4,010,696	
Headquarters	889,282,444	(205,372,278)			683,910,166		699,911,900		(16,001,734)	
National Council on Persons with Disability	801,873	(157,100)			644,774		190,336		454,438	
TOTAL	902,591,000	(206,419,629)			696,171,371		705,149,778		(8,978,408)	
Ministry of Health										
Ahmadiyya Muslim Health Service-Ghana	4,790,419	(141,822)			4,648,596		255,374		4,393,222	
Christian Health Association of Ghana	468,635,846	(141,822)			468,494,023		72,209		468,421,814	
District Health Administration	187,705,079	(2,607,351)			185,097,727		94,611,697		90,486,030	
District Hospitals	511,549,447	0			511,549,447		338,518,721		173,030,726	
Ghana Health Service (GHS)	189,702,491	(4,647,411)			185,055,080		1,925,418,009		(1,740,362,929)	
Headquarters	0	0			0		4,184		(4,184)	

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Health Administration-Greater Accra	10,046,547	(120,004)	9,926,543	0	9,926,543	0	9,926,543	0	9,926,543	
Health Headquarters	393,348,744	(302,678,434)	90,670,310	17,394,773	90,670,310	17,394,773	73,275,537	17,394,773	73,275,537	
Other Government Obligation_Non Road Arrears	0	0	0	147,433,173	0	147,433,173	(147,433,173)	147,433,173	(147,433,173)	
Regulatory Agencies	121,013,905	(6,963,784)	114,050,121	161,359,132	114,050,121	161,359,132	(47,309,011)	161,359,132	(47,309,011)	
Sub Districts-CHIPS Compound	0	0	0	4,389,286	0	4,389,286	(4,389,286)	4,389,286	(4,389,286)	
Sub Districts-Clinics	0	0	0	18,014,828	0	18,014,828	(18,014,828)	18,014,828	(18,014,828)	
Sub Districts-Health Centres	12,669,468	0	12,669,468	46,957,284	12,669,468	46,957,284	(34,287,816)	46,957,284	(34,287,816)	
Sub Districts-Polyclinics	80,952,783	0	80,952,783	47,069,198	80,952,783	47,069,198	33,883,585	47,069,198	33,883,585	
Subvented Organisations	36,348,771	(614,564)	35,734,208	33,389,394	35,734,208	33,389,394	2,344,814	33,389,394	2,344,814	
Teaching Hospitals	295,304,294	0	295,304,294	362,142,868	295,304,294	362,142,868	(66,838,574)	362,142,868	(66,838,574)	
Training Institutions	236,134,692	0	236,134,692	244,317,626	236,134,692	244,317,626	(8,182,934)	244,317,626	(8,182,934)	
TOTAL	2,548,202,486	(317,915,193)	2,230,287,293	3,441,347,758	2,230,287,293	3,441,347,758	(1,211,060,465)	3,441,347,758	(1,211,060,465)	
Ministry of Information										
Ghana Broadcasting Corporation (GBC)	17,024,497	0	17,024,497	0	17,024,497	0	17,024,497	0	17,024,497	
Ghana News Agency	1,539,217	(1,455,303)	83,914	242,473	83,914	242,473	(158,559)	242,473	(158,559)	
Headquarters	17,001,000	(16,074,151)	926,849	1,194,497	926,849	1,194,497	(267,648)	1,194,497	(267,648)	
Information Services Department	2,008,783	(1,899,269)	109,513	109,822	109,513	109,822	(308)	109,822	(308)	
Other Government Obligation_Contingency	0	0	0	14,981,776	0	14,981,776	(14,981,776)	14,981,776	(14,981,776)	
Other Government Obligation_Non Road Arrears	0	0	0	6,674,472	0	6,674,472	(6,674,472)	6,674,472	(6,674,472)	
TOTAL	37,573,496	(19,428,723)	18,144,773	23,203,040	18,144,773	23,203,040	(5,058,266)	23,203,040	(5,058,266)	
Ministry of Lands and Natural Resources										
Forestry Commission	190,264,376	(567,290)	189,697,087	227,821,674	189,697,087	227,821,674	(38,124,587)	227,821,674	(38,124,587)	
Geological Survey Department	608,147	(283,645)	324,502	9,939,088	324,502	9,939,088	(9,614,586)	9,939,088	(9,614,586)	
Ghana Integrated Iron and Steel Development Corporation	13,000,000	(3,840,000)	9,160,000	9,104,421	9,160,000	9,104,421	55,579	9,104,421	55,579	
Ghana School of Survey & Mapping	1,042,660	0	1,042,660	843,489	1,042,660	843,489	199,171	843,489	199,171	
GIADEC	25,125,354	(17,482,715)	7,642,639	2,243,973	7,642,639	2,243,973	5,398,666	2,243,973	5,398,666	
Headquarters	322,642,000	(239,615,309)	83,026,691	61,472,935	83,026,691	61,472,935	21,553,756	61,472,935	21,553,756	
Lands Commission	51,407,894	(1,040,031)	50,367,864	599,277,934	50,367,864	599,277,934	(548,910,070)	599,277,934	(548,910,070)	
Minerals Commission	358,838,166	0	358,838,166	192,227,457	358,838,166	192,227,457	166,610,709	192,227,457	166,610,709	
O.A.S.L	7,515,631	(283,645)	7,231,986	7,195,683	7,231,986	7,195,683	36,303	7,195,683	36,303	
Other Government Obligation_Contingency	0	0	0	1,999,233	0	1,999,233	(1,999,233)	1,999,233	(1,999,233)	
Other Government Obligation_General Government Services	0	0	0	171,425	0	171,425	(171,425)	171,425	(171,425)	
TOTAL	970,444,228	(263,112,634)	707,331,594	1,112,297,311	707,331,594	1,112,297,311	(404,965,717)	1,112,297,311	(404,965,717)	

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION			SUPPLEMENTARY			REVISED			ACTUAL			VARIANCE		
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ministry of Local Govt, Decentralisation and Rural Development															
Community Development	1,200,000	(1,134,579)		65,421			140,500								(75,079)
Births and Death	6,139,000	(1,418,224)		4,720,776			1,224,846								3,495,930
Department of Parks and Gardens	2,500,000	(1,418,224)		1,081,776			161,000								920,776
Headquarters	123,303,000	(11,109,422)		112,193,578			97,575,758								14,617,820
Local Government Service	75,981,999	(13,815,720)		62,166,279			21,758,826								40,407,453
Other Government Obligation_General Government Services	0	0		0			100,000								(100,000)
Other Government Obligation_Non Road Arrears	0	0		0			138,004,261								(138,004,261)
TOTAL	209,123,999	(28,896,169)		180,227,830			258,965,191								(78,737,361)
Ministry Of National Security															
Bureau of National Communication	1,600,000	1,100,353		2,700,353			0								2,700,353
Bureau of National Investigation (BNI)	6,500,000	4,470,182		10,970,182			0								10,970,182
Headquarters	9,316,000	6,406,803		15,722,803			138,188,000								(122,465,197)
TOTAL	17,416,000	11,977,338		29,393,338			138,188,000								(108,794,662)
Ministry Of Parliamentary Affairs															
Headquarters	3,968,000	(3,259,123)		708,877			1,663,077								(954,200)
Other Government Obligation_Arrear	0	0		0			295,400								(295,400)
TOTAL	3,968,000	(3,259,123)		708,877			1,958,477								(1,249,600)
Ministry Of Railway Development															
Ghana Railway Development Authority	4,402,000	(1,591,754)		2,810,246			1,932,619								877,627
Headquarters	8,635,000	(3,000,248)		5,634,752			1,460,693								4,174,059
TOTAL	13,037,000	(4,592,002)		8,444,998			3,393,311								5,051,687
Ministry of Roads and Highways															
Department of Feeder Roads	1,724,437	(352,790)		1,371,647			31,900								1,339,747
Department of Urban Roads	2,644,428	(351,682)		2,292,746			2,840,504								(547,758)
Ghana Highway Authority	13,612,502	(733,623)		12,878,879			13,522,918								(644,039)
Headquarters	4,610,000	(551,800)		4,058,200			12,125,320								(8,067,121)
Minerals Commission	0	0		0			2,800								(2,800)
TOTAL	22,591,367	(1,989,896)		20,601,471			28,523,442								(7,921,971)
Ministry Of Sanitation and Water Resources															
Community Water and Sanitation Dept	42,456,824	(759,527)		41,697,297			25,049,022								16,648,275
Environmental Health and Sanitation	1,204,692	(387,325)		817,367			1,857,688								(1,040,320)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAS	APPROPRIATION BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL BUDGET		VARIANCE	
	GH¢		GH¢		GH¢		GH¢		GH¢	
Headquarters	10,842,024		(4,549,726)		6,292,298		51,141,295		(44,848,997)	
Other Government Obligation_Arrear	0		0		0		83,494,788		(83,494,788)	
Schools of Hygiene	3,614,077		(1,161,975)		2,452,102		35,000		2,417,102	
Water Resources Commission	9,491,947		(543,943)		8,948,004		3,919,262		5,028,742	
TOTAL	67,609,565		(7,402,497)		60,207,069		165,497,055		(105,289,987)	
Ministry of The Interior										
Gaming Board	7,153,467		0		7,153,467		2,619,391		4,534,076	
Ghana Immigration Service	16,046,048		(429,460)		15,616,588		14,852,228		764,359	
Ghana National Fire Service	7,050,000		(3,724,777)		3,325,223		1,851,641		1,473,582	
Ghana Police Service	18,261,506		(6,591,006)		11,670,500		6,511,171		5,159,329	
Ghana Prisons Service	13,009,683		(1,225,387)		11,784,296		5,194,117		6,590,179	
Ghana Refugee Board	1,250,000		(660,421)		589,579		594,999		(5,421)	
Headquarters	4,050,000		(2,139,765)		1,910,235		829,917		1,080,318	
Narcotic Control Board	3,388,745		(1,611,428)		1,777,317		1,113,723		663,593	
National Commission on Small Arms	943,000		(498,222)		444,778		1,239,177		(794,399)	
National Disaster Management Organization	6,991,300		(3,693,764)		3,297,536		15,173,543		(11,876,006)	
National Peace Council	850,000		(449,087)		400,913		1,154,834		(753,920)	
Other Government Obligation_Contingency	0		0		0		16,566,365		(16,566,365)	
Other Government Obligation_Non Road Arrears	0		0		0		233,768,263		(233,768,263)	
TOTAL	78,993,749		(21,023,317)		57,970,431		301,469,368		(243,498,937)	
Ministry of Tourism, Arts and Culture										
Bureau of Ghana Languages	315,000		(297,827)		17,173		17,173		(0)	
Department of Creative Arts	420,903		(397,957)		22,946		38,000		(15,054)	
Ghana Tourism Authority	8,025,126		(344,156)		7,680,970		1,906,796		5,774,174	
Headquarters	18,961,266		(2,597,493)		16,363,773		68,922,100		(52,558,326)	
HOTCATT	345,757		(297,827)		47,930		46,325		1,605	
National Commission on Culture	881,237		(529,470)		351,767		27,879		323,888	
Other Government Obligation_Non Road Arrears	0		0		0		2,022,882		(2,022,882)	
Subvented Agencies	6,090,711		(1,914,442)		4,176,269		3,950,536		225,733	
TOTAL	35,040,000		(6,379,172)		28,660,829		76,931,690		(48,270,862)	
Ministry of Trade and Industry										
Business Development	15,535,000		(4,349,800)		11,185,200		2,449,964		8,735,236	
CEDECOM	424,200		(401,074)		23,126		136,930		(113,804)	
Ghana Export Promotion Authority	4,187,224		(61,413)		4,125,811		32,617,166		(28,491,355)	
Ghana Free Zones Authority	34,060,009		0		34,060,009		41,060,799		(7,000,790)	

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ghana Standards Authority	49,239,316	(61,413)	49,177,903		46,580,193		2,597,710			
GRATIS	2,203,653	(245,651)	1,958,002		663,304		1,294,698			
Headquarters	88,034,470	(15,238,516)	72,795,954		16,247,723		56,548,231			
NBSSI	3,855,817	(226,743)	3,629,074		84,852,417		(81,223,343)			
Other Government Obligation_Non Road Arrears	0	0	0		240,000		(240,000)			
Regional Trade Offices	413,717	(391,162)	22,555		1,896		20,659			
TOTAL	197,953,406	(20,975,771)	176,977,635		224,850,391		(47,872,757)			
Ministry of Transport										
Driver and Vehicle Licensing Authority	125,176,000	0	125,176,000		83,798,050		41,377,950			
Ghana Shippers Council	0	0	0		15,298,510		(15,298,510)			
Government Technical Training Centre	781,000	(367,109)	413,891		14,247		399,644			
Headquarters	12,100,000	(8,884,042)	3,215,958		1,641,029		1,574,929			
National Road Safety Commission	19,127,000	0	19,127,000		12,312,783		6,814,217			
Other Government Obligation_Non Road Arrears	0	0	0		27,416,385		(27,416,385)			
TOTAL	157,184,000	(9,251,151)	147,932,849		140,481,004		7,451,845			
Ministry of Works and Housing										
Headquarters	1,189,000	(1,124,179)	64,821		36,747,360		(36,682,539)			
Housing and Rent Control Department	5,818,670	(5,182,335)	636,335		811,545		(175,210)			
Other Government Obligation_Non Road Arrears	0	0	0		2,479,138		(2,479,138)			
Works	5,849,330	(5,272,990)	576,340		12,050,292		(11,473,952)			
TOTAL	12,857,000	(11,579,504)	1,277,496		52,088,335		(50,810,839)			
Ministry of Youth and Sports										
Headquarters	20,751,374	36,166,619	56,917,994		81,692,771		(24,774,777)			
National Sports Authority	5,715,170	9,203,919	14,919,090		1,636,136		13,282,954			
National Sports College	2,356,319	4,106,721	6,463,040		128,412		6,334,628			
National Youth Authority	344,136	521,741	865,877		0		865,877			
Other Government Obligation_Non Road Arrears	0	0	0		115,160,688		(115,160,688)			
TOTAL	29,167,000	49,999,000	79,166,000		198,618,007		(119,452,007)			
National Commission for Civic Education										
Headquarters	0	0	0		1,495,649		(1,495,649)			
Regional Offices	13,952,000	(7,929,524)	6,022,476		10,062,673		(4,040,197)			
TOTAL	13,952,000	(7,929,524)	6,022,476		11,558,321		(5,535,846)			

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
National Development Planning Commission										
Headquarters	12,554,000	(10,025,034)	2,528,966		6,284,164		(3,755,198)			
Other Government Obligation_Contingency	0	0	0		2,949,310		(2,949,310)			
Other Government Obligation_General Government Services	0	0	0		257,000		(257,000)			
Other Government Obligation_Non Road Arrears	0	0	0		1,945,000		(1,945,000)			
TOTAL	12,554,000	(10,025,034)	2,528,966		11,435,474		(8,906,508)			
National Health Fund										
National Health Fund	0	0	0		2,219,561,425		(2,219,561,425)			
Regulatory Agencies	0	0	0		8,358		(8,358)			
TOTAL	0	0	0		2,219,569,783		(2,219,569,783)			
National Labour Commission										
Gen. Admin Headquarters	1,093,000	(958,958)	134,042		167,154		(33,112)			
Other Government Obligation_Non Road Arrears	0	0	0		775,090		(775,090)			
TOTAL	1,093,000	(958,958)	134,042		942,244		(808,202)			
National Media Commission										
General Administration	1,879,000	(1,776,562)	102,438		98,588		3,850			
Other Government Obligation_Non Road Arrears	0	0	0		600,000		(600,000)			
TOTAL	1,879,000	(1,776,562)	102,438		698,588		(596,150)			
Office of Government Machinery										
Public Enterprises	7,371,000	(6,969,153)	401,847		400,862		985			
Commissions and Councils	8,912,544	(6,555,461)	2,357,083		1,194,869		1,162,214			
Ghana AIDS Commission	14,300,000	(1,113,713)	13,186,287		2,505,367		10,680,920			
Ghana Investment Promotion Centre (GIPC)	19,671,694	(51,013)	19,620,681		47,876,722		(28,256,042)			
Inner City and Zongo development	155,800,000	(93,300,611)	62,499,389		22,642,610		39,856,779			
Internal Audit Agency	1,900,000	(147,976)	1,752,024		334,010		1,418,014			
Microfinance and Small Loans Centre (MASLOC)	51,800,000	(4,034,288)	47,765,712		6,175,067		41,590,644			
Monitoring and Evaluation	3,560,000	(277,260)	3,282,740		591,540		2,691,200			
Nation Builders corps	15,000,000	(1,168,230)	13,831,770		0		13,831,770			
National Identification Authority (NIA)	151,771,436	(54,974,080)	96,797,356		12,646,051		84,151,305			
National Population Council (NPC)	1,300,000	(101,247)	1,198,753		284,415		914,338			
Office of the Administrator	830,000	(64,642)	765,358		149,337		616,021			
Office of the President	407,931,131	(30,252,043)	377,679,088		228,085,064		149,594,024			
Other Government Obligation_Contingency	0	0	0		63,889,000		(63,889,000)			
Other Government Obligation_Non Road Arrears	0	0	0		29,223,935		(29,223,935)			

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - GOODS AND SERVICES

MDAS	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Scholarship Secretariat	1,269,422	(98,865)	1,170,557		152,296	1,018,261				
Special Development Initiatives	50,816,001	(3,957,652)	46,858,348		19,746,078	27,112,270				
State Interests And Governance	30,678,333	(1,458,632)	29,219,701		3,728,462	25,491,239				
TOTAL	922,911,560	(204,524,867)	718,386,694		439,625,684	278,761,009				
Office of the Attorney General and Ministry of Justice										
Attorney General's Department	2,713,684	(1,925,842)	787,843		560,896	226,947				
CopyRight Office	736,582	(244,514)	492,068		322,396	169,672				
Council for Law Reporting	575,335	(243,401)	331,934		306,585	25,349				
Economic and Organised Crime Office	1,763,585	(1,251,577)	512,008		4,068,995	(3,556,987)				
General Administration	2,190,808	(1,554,768)	636,040		594,600	41,440				
General Legal Council	14,469,938	(105,639)	14,364,298		10,908,534	3,455,764				
Law Reform Commission	646,434	(458,760)	187,674		111,914	75,760				
Other Government Obligation_Contingency	0	0	0		2,430,640	(2,430,640)				
Other Government Obligation_Non Road Arrears	0	0	0		3,408,302	(3,408,302)				
Registrar General's Dep't	18,838,593	(64,096)	18,774,497		21,134,661	(2,360,164)				
TOTAL	41,934,958	(5,848,597)	36,086,362		43,847,523	(7,761,162)				
Office of the Head of Civil Service										
Civil Service Training Centre	0	0	0		1,336,060	(1,336,060)				
Government Secretariat School	0	0	0		780,587	(780,587)				
Headquarters	18,764,571	(4,507,579)	14,256,992		1,408,404	12,848,589				
Institute of Technical Supervision	0	0	0		163,004	(163,004)				
Management Services Division	346,609	(199,177)	147,432		14,366	133,065				
Other Government Obligation_Non Road Arrears	0	0	0		4,260,465	(4,260,465)				
Public Records and Archives Administration Department	429,820	(294,024)	135,796		63,781	72,015				
TOTAL	19,541,000	(5,000,780)	14,540,220		8,026,667	6,513,553				
Office of the Special Prosecutor										
Headquarters	10,504,000	(3,151,200)	7,352,800		120,000	7,232,800				
TOTAL	10,504,000	(3,151,200)	7,352,800		120,000	7,232,800				
Parliament of Ghana										
General Administration	275,028,674	(82,508,602)	192,520,071		224,814,901	(32,294,829)				
TOTAL	275,028,674	(82,508,602)	192,520,071		224,814,901	(32,294,829)				
Public Services Commission										
Office of the Executive Secretary	11,577,000	(3,952,227)	7,624,773		899,060	6,725,713				
TOTAL	11,577,000	(3,952,227)	7,624,773		899,060	6,725,713				

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - GOODS AND SERVICES**

MDAS	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Right to Information Commission										
Headquarters	3,000,000	(2,836,448)	163,552		471,944		(308,392)			
TOTAL	3,000,000	(2,836,448)	163,552		471,944		(308,392)			
Road Fund										
Road Fund	0	0	0		3,037,852		(3,037,852)			
TOTAL	0	0	0		3,037,852		(3,037,852)			
Central GoG										
Contingency	378,325,112	(245,910,895)	132,414,217		0		132,414,217			
Arrears	1,900,000,000	0	1,900,000,000		0		1,900,000,000			
Controller and Acct. General's Dept.	0	0	0		6,257,804		(6,257,804)			
DACF	3,342,970,849	(306,023,752)	3,036,947,097		0		3,036,947,097			
Debt Management	0	0	0		10,207,524		(10,207,524)			
Donor Funds	0	0	0		62,476		(62,476)			
General Government Services	6,854,635,043	1,221,052,902	8,075,687,944		10,000,000		8,065,687,944			
GETFUND	2,600,802,275	(812,599,613)	1,788,202,662		0		1,788,202,662			
Lifeline consumers of Electricity	187,095,202	(17,408,691)	169,686,511		0		169,686,511			
Other Earmark Fund	9,515,548,203	(583,501,207)	8,932,046,996		7,074,203,310		1,857,843,686			
Petroleum Related Fund	39,751,150	(10,806,057)	28,945,093		0		28,945,093			
Road Fund	1,947,806,343	(529,496,812)	1,418,309,531		0		1,418,309,531			
Subscriptions	100,000,000	(28,000,000)	72,000,000		0		72,000,000			
Transfer to Ghana National Petroleum Company (GNPC)	1,683,052,872	168,109,491	1,851,162,363		0		1,851,162,363			
GoG Goods & Services Transfers to MMDAs	0	0	0		18,694,197		(18,694,197)			
TOTAL	28,549,987,049	(1,144,584,635)	27,405,402,413		7,119,425,312		20,285,977,102			
Grand Total	38,621,604,127	(2,706,809,518)	35,914,794,609		21,457,628,091		14,457,166,517			

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
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/	8,133,035	2,908,325	11,041,360	5,495,688	5,545,672
Ablekuma North Municipal Assembly	6,720,892	1,594,732	8,315,624	5,791,065	2,524,560
Ablekuma West Municipal Assembly	4,891,837	699,800	5,591,637	4,627,946	963,691
Abuakwa North Municipal Assembly	3,159,266	160,859	3,320,125	2,291,099	1,029,026
Abuakwa South Municipal Assembly	2,851,331	1,865,890	4,717,221	2,044,460	2,672,761
Abura /Asebu/Kwamankese District Assembly	2,033,572	248,617	2,282,189	1,435,032	847,157
Accra Metropolitan Assembly	11,839,030	6,441,142	18,280,172	10,626,258	7,653,914
Achiase District Assembly_AcDA	2,755,373	1,248,000	4,003,373	1,926,984	2,076,389
Ada East District Assembly	3,056,832	298,378	3,355,210	2,643,703	711,507
Ada West District Assembly	2,491,686	110,000	2,601,686	1,748,685	853,001
Adaklu District Assembly	1,740,982	2,430,000	4,170,982	2,159,519	2,011,463
Adansi Asokwa District Assembly	3,723,882	49,112	3,772,994	1,937,637	1,835,357
Adansi North District Assembly	1,939,070	1,610,378	3,549,448	2,009,355	1,540,093
Adansi South District Assembly	3,288,661	-	3,288,661	1,715,822	1,572,839
Adenta Municipal Assembly	7,848,104	5,331,749	13,179,852	7,197,012	5,982,841
Afadzato South District Assembly	6,483,843	1,081,820	7,565,663	1,979,227	5,586,435
Afigya Kwabre North District Assembly	2,563,106	506,068	3,069,174	1,773,347	1,295,827
Afigya Kwabre South District Assembly	5,266,075	378,115	5,644,190	2,804,696	2,839,494
Agona East District Assembly	4,445,818	251,393	4,697,212	2,326,911	2,370,301
Agona West Municipal Assembly	3,561,168	1,274,530	4,835,698	2,771,323	2,064,375
Agortime Ziope District Assembly	3,243,863	274,350	3,518,213	1,475,676	2,042,537
Ahafo Ano North Municipal Assembly	1,988,144	433,179	2,421,323	1,659,267	762,056
Ahafo Ano South East Municipal Assembly	2,105,111	1,001,249	3,106,360	2,417,878	688,482
Ahafo Ano South West District Assembly	3,428,117	244,900	3,673,017	2,594,962	1,078,055
Ahanta West Municipal Assembly	3,733,811	950,000	4,683,811	3,774,498	909,312
Ajumako/Enyan/Esiam District Assembly	1,951,443	247,941	2,199,384	1,237,550	961,834
Akatsi North District Assembly	2,072,042	421,747	2,493,789	2,365,005	128,784
Akatsi South District Assembly	3,463,502	362,893	3,826,395	2,288,826	1,537,569
Akrofuom District Assembly	2,381,564	76,150	2,457,714	2,293,493	164,221
Akuapem South District Assembly	3,928,208	20,000	3,948,208	3,089,980	858,229
Akuapim North Municipal Assembly	2,819,647	2,000	2,821,647	1,813,492	1,008,155
Akyemansa District Assembly	2,837,075	459,000	3,296,075	1,999,269	1,296,807
Amansie Central District Assembly	4,295,350	516,615	4,811,965	3,960,146	851,820
Amansie South District Assembly	4,632,334	180,000	4,812,334	5,022,052	(209,717)
Amansie West District Assembly	3,620,276	353,909	3,974,185	3,436,293	537,893
Amenfi Central District Assembly	2,142,259	274,003	2,416,261	2,153,342	262,920
Anloga District Assembly_AnDA	3,554,194	221,010	3,775,204	1,845,929	1,929,275
Aowin Municipal Assembly	2,669,253	238,000	2,907,253	2,530,902	376,351
Asante Akim Central Municipal Assembly	4,299,125	710,810	5,009,935	3,002,082	2,007,853
Asante Akim North District Assembly	3,909,327	69,719	3,979,046	2,390,929	1,588,117
Asante Akim South Municipal Assembly	2,767,078	2,028,872	4,795,950	6,980,635	(2,184,685)
Asene-Manso-Akroso District Assembly	2,086,974	312,390	2,399,364	1,904,270	495,094
Ashaiman Municipal Assembly	8,933,605	1,446,604	10,380,209	10,556,976	(176,767)
Asikuma-Odoben-Brakwa-Breman District Ass	2,122,694	547,000	2,669,694	1,823,015	846,679
Asokore Mampong Municipal Assembly	3,411,097	803,416	4,214,513	1,829,843	2,384,670
Asokwa Municipal Assembly	5,318,881	293,378	5,612,259	4,765,119	847,140
Assin Fosu Municipal Assembly	3,057,444	1,051,906	4,109,350	2,478,118	1,631,233
Assin North District Assembly	3,068,617	235,776	3,304,394	1,645,242	1,659,152
Assin South District Assembly	4,125,238	791,889	4,917,127	2,462,713	2,454,414
Asunafo North Municipal Assembly	3,831,210	454,905	4,286,115	1,460,656	2,825,459
Asunafo South District Assembly	4,410,756	2,798,528	7,209,284	1,236,747	5,972,537
Asuogyaman District Assembly	3,164,117	282,181	3,446,298	2,394,687	1,051,611
Asutifi North District Assembly	11,609,249		11,609,249	7,729,518	3,879,731
Asutifi South District Assembly	6,254,798	3,557,744	9,812,541	1,086,862	8,725,679
Atebubu Amantin Municipal Assembly	3,905,715	1,358,264	5,263,979	3,272,992	1,990,986
Atiwa East District Assembly	2,642,342	520,000	3,162,342	2,284,936	877,407
Atiwa West District Assembly	3,696,937	3,094,452	6,791,389	1,885,654	4,905,735
Atwima Kwanwoma District Assembly	3,715,710	132,519	3,848,229	2,744,367	1,103,862
Atwima Mponua District Assembly	2,572,053	986,344	3,558,397	2,711,708	846,689
Atwima Nwabiagya Municipal Assembly	4,792,078		4,792,078	3,526,442	1,265,636
Atwima Nwabiagya North District Assembly	2,658,697	217,928	2,876,625	2,641,847	234,777
Awutu Senya District Assembly	2,644,256	819,146	3,463,402	3,296,591	166,811

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - GOODS AND SERVICES**

MMDA	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Awutu Senya East Municipal Assembly	5,819,525	5,244,638	11,064,162	5,857,672	5,206,490
Ayawaso Central Municipal Assembly_ACMA	4,957,392	1,637,162	6,594,554	8,322,849	(1,728,295)
Ayawaso East Municipal Assembly	5,084,580	4,265,000	9,349,580	5,739,217	3,610,363
Ayawaso North Municipal Assembly	9,842,283	830,178	10,672,461	5,433,928	5,238,533
Ayawaso West Municipal Assembly	13,447,180	3,086,000	16,533,180	13,079,719	3,453,461
Ayensuano District Assembly	2,621,614	1,387,713	4,009,327	2,506,470	1,502,858
Banda District Assembly	2,597,651	3,980,218	6,577,869	1,802,752	4,775,116
Bawku Municipal Assembly	4,372,243	70,000	4,442,243	2,519,560	1,922,682
Bawku West District Assembly	2,337,486	485,000	2,822,486	1,705,003	1,117,483
Bekwai Municipal Assembly	4,574,627	396,500	4,971,127	3,306,565	1,664,562
Berekum East Municipal Assembly	6,205,238	1,985,000	8,190,238	3,721,147	4,469,091
Berekum West District Assembly	2,908,510	3,225,323	6,133,833	2,161,306	3,972,527
Bia East District Assembly	2,337,196		2,337,196	2,470,236	(133,040)
Bia West District Assembly	207,002	40,000	247,002	1,756,944	(1,509,942)
Biakoye District Assembly	1,564,635	372,000	1,936,635	1,299,550	637,085
Bibiani/Anhwiaso/Bekwai Municipal Assembl	4,949,842	54,378	5,004,220	3,810,225	1,193,995
Binduri District Assembly	3,011,706	349,976	3,361,682	1,506,978	1,854,704
Birim North District Assembly	4,439,644	2,745,772	7,185,416	9,386,270	(2,200,854)
Birim South District Assembly	2,246,690	97,019	2,343,709	2,455,885	(112,176)
Birim Central Municipal Assembly	5,984,102	446,142	6,430,244	2,703,378	3,726,866
Bodi District Assembly	3,153,551	696,222	3,849,773	2,734,355	1,115,418
Bole District Assembly	3,068,153	3,407,599	6,475,751	2,389,163	4,086,588
Bolgatanga East District Assembly	1,336,864		1,336,864	2,013,755	(676,891)
Bolgatanga Municipal Assembly	4,304,978	431,623	4,736,601	2,871,330	1,865,271
Bongo District Assembly	1,771,746	990,000	2,761,746	1,270,963	1,490,783
Bosome Freho District Assembly	2,435,017	404,042	2,839,059	1,287,427	1,551,633
Bosomtwe District Assembly	2,959,734	806,339	3,766,073	953,644	2,812,430
Builsa North District Assembly	2,323,142	454,000	2,777,142	1,291,387	1,485,755
Builsa South District Assembly	1,983,681	190,100	2,173,781	1,757,213	416,568
Bunkpurugu Nakpanduri District Assembly	3,166,041	4,021,213	7,187,254	1,625,906	5,561,348
Cape Coast Metropolitan Assembly	6,375,896	1,150,906	7,526,802	3,426,283	4,100,519
Central Gonja District Assembly	2,350,269	3,437,291	5,787,560	2,455,613	3,331,948
Central Tongu District Assembly	2,850,481	421,000	3,271,481	1,301,909	(30,428)
Chereponi District Assembly	1,867,583	2,570,881	4,438,463	1,200,581	3,237,882
Dafiama Bussie Issa District Assembly	1,771,111	1,008,731	2,779,842	1,429,911	1,349,931
Denkyembour District Assembly	3,196,516	1,118,290	4,314,806	3,701,544	613,263
Dormaa Central Municipal	3,088,787	715,827	3,804,614	1,725,515	2,079,099
Dormaa East District Assembly	2,467,736	3,329,593	5,797,329	1,820,204	3,977,125
Dormaa West District Assembly	2,567,812	3,472,473	6,040,285	1,374,214	4,666,071
East Gonja Municipal Assembly	2,082,350	3,736,949	5,819,299	2,452,006	3,367,293
East Mamprusi Municipal Assembly		3,775,280	3,775,280	1,298,171	2,477,110
Effia Kwesimintsim Municipal Assembly	12,958,134	696,858	13,654,992	6,041,537	7,613,456
Effutu Municipal Assembly	4,544,089	724,459	5,268,548	3,306,274	1,962,274
Ejisu Municipal Assembly	5,202,968	542,641	5,745,609	3,578,295	2,167,314
Ejura Sekyredumasi Municipal Assembly	2,678,326	280,105	2,958,431	2,378,690	579,740
Ekumfi District Assembly	2,599,019	244,500	2,843,519	1,188,058	1,655,461
Ellembele District Assembly	5,477,474	1,630,000	7,107,474	4,335,025	2,772,449
Fanteakwa North District Assembly	3,618,688	97,519	3,716,207	1,716,952	1,999,254
Fanteakwa South District Assembly	3,017,552	290,000	3,307,552	1,906,293	1,401,259
Ga Central Municipal Assembly	5,120,747	1,430,000	6,550,747	5,239,850	1,310,897
Ga East Municipal Assembly	7,580,398	991,040	8,571,438	6,605,570	1,965,868
Ga North Municipal Assembly	6,014,966	1,380,129	7,395,095	3,605,779	3,789,316
Ga South Municipal Assembly	530,624	2,025,362	2,555,986	4,189,422	(1,633,435)
Ga West Municipal Assembly	4,784,003	1,136,532	5,920,535	4,125,526	1,795,009
Garu District Assembly	3,342,006	552,000	3,894,006	2,340,654	1,553,353
Gomoa Central District Assembly	3,758,336	329,656	4,087,993	2,393,124	1,694,868
Gomoa East District Assembly	3,649,485	1,227,662	4,877,147	4,003,959	873,188
Gomoa West District Assembly	3,390,966	121,887	3,512,853	2,055,198	1,457,655
Guan District Assembly_GuDA	2,379,879		2,379,879	2,884,730	(504,851)
Gushiegu Municipal Assembly	2,506,516	3,291,407	5,797,922	3,225,161	2,572,761
Ho Municipal Assembly	6,903,270	2,345,431	9,248,701	2,663,328	6,585,373
Ho West District Assembly	1,575,645	212,223	1,787,868	2,531,736	(743,868)

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
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MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
Hohoe Municipal Assembly	5,765,963	1,072,755	6,838,719	3,411,792	3,426,926
Jaman North District Assembly	3,279,984	3,948,455	7,228,439	3,603,035	3,625,404
Jaman South Municipal Assembly	2,807,926	820,519	3,628,445	2,191,535	1,436,910
Jasikan District Assembly	1,866,086	114,793	1,980,878	1,060,735	920,144
Jirapa Municipal Assembly	3,556,071	1,176,000	4,732,071	2,244,778	2,487,294
Jomoro Municipal Assembly	3,371,529		3,371,529	3,599,887	(228,358)
Juaben Municipal Assembly	2,168,274	306,027	2,474,301	1,601,597	872,704
Juaboso District Assembly	1,916,958	28,519	1,945,477	2,661,722	(716,245)
Kajebi District Assembly	2,733,272	230,878	2,964,150	2,808,568	155,582
Karaga District Assembly	3,237,194	4,030,384	7,267,579	1,489,500	5,778,079
Kassena Nankana East Municipal Assembly	2,199,028	347,969	2,546,997	1,594,252	952,745
Kassena Nankana West District Assembly	2,615,051	3,452,878	6,067,928	2,074,912	3,993,017
Keta Municipal Assembly	2,566,706	1,348,421	3,915,127	2,003,044	1,912,083
Ketu North Municipal Assembly	4,816,110	506,320	5,322,430	2,969,272	2,353,159
Ketu South Municipal Assembly	4,070,877	626,623	4,697,500	2,849,253	1,848,246
Kintampo North Municipal Assembly	4,229,315	1,005,000	5,234,315	4,205,779	1,028,536
Kintampo South District Assembly	4,206,874	4,607,634	8,814,508	1,961,773	6,852,735
Komenda-Edina-Eguafo-Abirim Municipal Assc	5,524,373	991,370	6,515,744	3,919,709	2,596,034
Korle Klotey Municipal Assembly_KoKMA	9,871,077	2,580,499	12,451,576	8,877,292	3,574,284
Kpandai District Assembly	2,052,687	3,374,475	5,427,163	887,107	4,540,056
Kpando Municipal Assembly	3,172,550	1,013,100	4,185,650	2,439,164	1,746,486
Kpone Katamanso Municipal Assembly	14,205,055	5,673,496	19,878,551	12,635,409	7,243,142
Krachi East Municipal Assembly	2,723,561	617,176	3,340,737	2,157,034	1,183,704
Krachi Nchumuru District Assembly	2,155,029	76,500	2,231,529	3,193,084	(961,554)
Krachi West District Assembly	3,287,760	72,000	3,359,760	2,281,610	1,078,150
Krowor Municipal Assembly	6,955,016	1,069,578	8,024,594	6,145,382	1,879,212
Kumasi Metropolitan Assembly	18,559,209	2,130,000	20,689,209	10,960,183	9,729,026
Kumbungu District Assembly	2,488,053	638,500	3,126,553	2,564,274	562,279
Kwabre East Municipal Assembly	4,487,905	2,645,902	7,133,808	3,105,294	4,028,513
Kwadaso Municipal Assembly	6,784,418		6,784,418	4,419,101	2,365,317
Kwaebibirem Municipal Assembly	3,551,195	322,648	3,873,843	2,462,448	1,411,395
Kwahu Afram Plains North District Assembly	3,107,675	455,800	3,563,475	2,023,106	1,540,369
Kwahu Afram Plains South District Assembly	3,342,535	995,000	4,337,535	3,185,839	1,151,696
Kwahu East District Assembly		320,500	320,500	2,373,087	(2,052,587)
Kwahu South District Assembly	3,129,703	349,393	3,479,096	2,023,911	1,455,184
Kwahu West Municipal Assembly	3,887,544	447,604	4,335,147	2,980,447	1,354,700
La Dade-Kotopon Municipal Assembly	7,163,701	626,659	7,790,361	6,672,067	1,118,293
Labusie Karni District Assembly	2,333,410	154,378	2,487,788	2,015,106	472,682
La-Nkwantanang Municipal Assembly	6,035,758	2,999,000	9,034,758	14,356,970	(5,322,212)
Lawra Municipal Assembly	2,199,933		2,199,933	1,105,853	1,094,080
Ledzokuku Municipal Assembly	5,466,508	1,014,609	6,481,117	4,536,903	1,944,214
Lower Manya Krobo Municipal Assembly	4,695,103	1,225,485	5,920,588	2,442,423	3,478,165
Mampong Municipal Assembly	3,271,445	384,878	3,656,323	1,375,481	2,280,843
Mamprugu Moagduri District Assembly	2,926,061	528,927	3,454,988	1,305,017	2,149,971
Mfantisman Municipal Assembly	7,158,215	1,452,166	8,610,381	4,285,904	4,324,477
Mion District Assembly	3,060,372	219,737	3,280,109	1,476,120	1,803,989
Mpohor District Assembly	3,501,725	1,134,578	4,636,303	2,995,806	1,640,497
Nabdam District Assembly	5,850,977	795,000	6,645,977	1,051,446	5,594,530
Nadowli Kaleo District Assembly	4,413,373	73,051	4,486,424	1,789,136	2,697,289
Nandom District Assembly	3,279,637	2,130,694	5,410,331	2,490,458	2,919,872
Nantom District Assembly	2,516,689	403,367	2,920,057	1,409,742	1,510,315
Nanumba North Municipal Assembly	4,330,772	5,575,675	9,906,446	2,158,131	7,748,316
Nanumba South District Assembly	2,323,031	3,128,416	5,451,447	2,348,868	3,102,579
New Juaben North Municipal Assembly	3,171,252	441,147	3,612,399	2,463,473	1,148,926
New Juaben South Municipal Assembly	10,371,497	1,188,920	11,560,417	8,709,322	2,851,095
Ningo-Prampram District Assembly	4,274,162	1,718,482	5,992,644	4,214,918	1,777,725
Nkoranza North District Assembly	5,023,810	6,126,916	11,150,726	3,191,071	7,959,655
Nkoranza South Municipal Assembly	2,500,185	1,867,971	4,368,156	2,452,606	1,915,551
Nkwanta North District Assembly	3,580,481	198,143	3,778,624	2,378,922	1,399,702
Nkwanta South Municipal Assembly	2,081,268		2,081,268	2,028,392	52,876
North Dayi District Assembly	1,915,965	267,778	2,183,744	1,203,180	980,563
North East Gonja District Assembly_NEGDA	29,081	71,000	100,081	1,483,156	(1,383,075)

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MMDA	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
North Gonja District Assembly	3,564,271	4,027,151	7,591,422	3,200,105	4,391,317
North Tongu District Assembly	3,988,996	299,500	4,288,496	1,543,007	2,745,489
Nsawam Adoagyiri Municipal Assembly	3,192,590	899,280	4,091,870	3,903,486	188,384
Nzema East Municipal Assembly	2,128,423		2,128,423	2,449,895	(321,472)
Obuasi East District Assembly	3,581,900	333,400	3,915,300	2,474,339	1,440,960
Obuasi Municipal Assembly	5,873,607	1,304,710	7,178,317	5,257,737	1,920,580
Offinso Municipal Assembly	3,800,102	108,519	3,908,621	2,730,555	1,178,066
Offinso North District Assembly	3,503,338	108,983	3,612,321	1,340,341	2,271,980
Oforikrom Municipal Assembly	7,428,670	561,704	7,990,375	5,871,086	2,119,289
Okaikwei North Municipal Assembly	11,974,496	1,724,100	13,698,596	9,756,871	3,941,725
Okere District Assembly	4,838,883	2,533,140	7,372,023	2,750,455	4,621,569
Old Tafo Municipal Assembly	5,525,057	374,978	5,900,035	3,744,036	2,155,998
Prestea-Huni Valley Municipal Assembly	4,529,425	195,800	4,725,225	6,032,782	(1,307,557)
Pru East District Assembly	2,410,019	2,883,300	5,293,318	1,218,430	4,074,888
Pru West District Assembly	2,789,587	3,347,454	6,137,041	2,465,530	3,671,512
Pusiga District Assembly	945,630	1,333,657	2,279,287	1,274,837	1,004,450
Saboba District Assembly	2,153,162	2,425,849	4,579,011	2,039,197	2,539,814
Sagnerigu Municipal Assembly	3,051,294	844,268	3,895,562	1,719,076	2,176,486
Savelugu Municipal Assembly	2,125,669	2,876,059	5,001,729	1,668,578	3,333,150
Sawla/Tuna/Kalba District Assembly	2,119,908	2,592,208	4,712,117	1,855,245	2,856,872
Sefwi Akontombra District Assembly	2,450,458	404,364	2,854,822	1,818,529	1,036,293
Sefwi Wiawso Municipal Assembly	2,514,629	610,001	3,124,630	3,766,641	(642,011)
Sekondi Takoradi Metropolitan Assembly	11,234,134	8,525,566	19,759,700	15,865,023	3,894,678
Sekyere Afram Plains District Assembly	3,724,375		3,724,375	2,092,738	1,631,637
Sekyere Central District Assembly	3,543,258	670,000	4,213,258	3,375,630	837,628
Sekyere East District Assembly	3,906,856	10,000	3,916,856	3,827,426	89,430
Sekyere Kumawu District Assembly	2,886,074	56,000	2,942,074	1,868,278	1,073,796
Sekyere South District Assembly	3,213,228		3,213,228	2,242,288	970,940
Sene East District Assembly	3,199,042	3,662,204	6,861,246	2,127,383	4,733,863
Sene West District Assembly	2,317,348	506,000	2,823,348	1,787,640	1,035,708
Shai-Osudoku District Assembly	4,002,096	594,378	4,596,474	4,615,325	(18,850)
Shama District Assembly	5,143,569	2,293,326	7,436,895	3,682,975	3,753,920
Sissala East Municipal Assembly	3,278,986	2,131,356	5,410,342	2,126,729	3,283,613
Sissala West District Assembly	2,248,545	777,519	3,026,064	1,396,297	1,629,767
South Dayi District Assembly	3,565,696	730,000	4,295,696	2,413,421	1,882,275
South Tongu District Assembly	3,470,548	582,000	4,052,548	2,475,520	1,577,028
Suaman District Assembly	1,541,287		1,541,287	1,053,067	488,220
Suame Municipal Assembly	7,863,575	1,081,378	8,944,953	6,382,024	2,562,929
Suhum Municipal Assembly	3,110,317	475,000	3,585,317	1,915,564	1,669,753
Sunyani Municipal Assembly	4,205,009	5,218,000	9,423,009	3,480,586	5,942,423
Sunyani West District Assembly	2,790,718	3,191,049	5,981,767	2,096,080	3,885,688
Tain District Assembly	2,743,862	2,959,342	5,703,204	1,373,607	4,329,596
Talensi District Assembly	2,188,177	1,267,249	3,455,426	2,318,270	1,137,156
Tamale Metropolitan Assembly	3,128,067	7,633,654	10,761,721	2,526,449	8,235,273
Tano North Municipal Assembly	6,375,899	4,514,981	10,890,881	1,722,118	9,168,763
Tano South Municipal Assembly	7,495,817	610,906	8,106,724	1,638,527	6,468,197
Tarkwa Nsuaem Municipal Assembly	10,261,400	2,075,460	12,336,860	15,895,588	(3,558,728)
Tatale Sanguli District Assembly	1,591,375	65,500	1,656,875	2,727,441	(1,070,566)
Techiman Municipal Assembly	6,452,685	6,786,711	13,239,396	4,417,122	8,822,274
Techiman North District Assembly	3,928,754	7,254,655	11,183,409	2,526,639	8,656,770
Tema Metropolitan Assembly	16,833,148	7,202,984	24,036,132	19,867,189	4,168,943
Tema West Municipal Assembly	24,021,446	12,854,731	36,876,177	10,455,354	26,420,823
Tempene District Assembly	43,380	376,257	419,637	1,949,727	(1,530,090)
Tolon District Assembly	2,255,281	5,978,758	8,234,038	1,904,038	6,330,001
Twifo Hemang Lower Denkyira District Assem	2,788,540	284,015	3,072,555	1,819,555	1,252,999
Twifu Ati Morkwa District Assembly	3,482,647	312,500	3,795,147	2,103,825	1,691,322
Upper Denkyira East Municipal Assembly	2,463,737	355,815	2,819,553	2,902,892	(83,340)
Upper Denkyira West District Assembly	2,532,518	174,000	2,706,518	2,645,610	60,907
Upper Manya Krobo District Assembly	3,408,080	791,297	4,199,377	3,275,233	924,144
Upper West Akim District Assembly	2,676,684	412,820	3,089,504	1,490,485	1,599,019
Wa East District Assembly	2,137,544	227,048	2,364,592	1,161,786	1,202,806
Wa Municipal Assembly	3,209,269	675,000	3,884,269	1,586,224	2,298,045

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - GOODS AND SERVICES**

MMDA	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Wa West District Assembly	2,524,608	668,378	3,192,986	1,304,057	1,888,929
Wassa Amenfi East Municipal Assembly	3,610,767	380,000	3,990,767	2,047,632	1,943,135
Wassa Amenfi West Municipal Assembly	3,587,949	207,100	3,795,049	3,768,992	26,056
Wassa East District Assembly	4,187,715		4,187,715	3,335,915	851,800
Weija-Gbawe Municipal Assembly	5,924,136	1,155,026	7,079,162	7,101,097	(21,935)
Wenchi Municipal Assembly	3,075,348	4,275,416	7,350,764	2,154,998	5,195,767
West Akim Municipal Assembly	2,668,154	818,216	3,486,370	2,954,029	532,341
West Gonja District Assembly	1,364,859	2,903,867	4,268,726	1,632,139	2,636,587
West Mamprusi Municipal Assembly	3,197,562	4,328,841	7,526,402	1,302,198	6,224,204
Yendi Municipal Assembly	2,265,260	3,343,930	5,609,189	1,944,388	3,664,801
Yilo Krobo Municipal Assembly	5,234,052	192,000	5,426,052	4,242,374	1,183,677
Yunyoo Nasuan District Assembly	1,801,003	261,700	2,062,703	1,729,738	332,965
Zabzugu District Assembly	2,145,074	2,295,016	4,440,090	1,419,812	3,020,278
Grand Total	1,048,427,982	368,724,489	1,417,152,471	839,473,375	577,679,096

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - OTHER EXPENDITURE**

MDAs	APPROPRIATION BUDGET GHc	SUPPLEMENTARY BUDGET GHc	REVISED BUDGET GHc	ACTUAL BUDGET GHc	VARIANCE TOTAL GHc
Audit Service					
Headquarters	40,000	(12,000)	28,000	0	28,000
TOTAL	40,000	(12,000)	28,000	0	28,000
Commission on Human Rights and Admin. Justice					
Administration and Finance Department	91,144	(27,343)	63,801	0	63,801
TOTAL	91,144	(27,343)	63,801	0	63,801
Energy Fund					
Energy Levy Fund	0	0	0	356,661	(356,661)
TOTAL	0	0	0	356,661	(356,661)
GETFund					
GETFUND	0	0	0	31,603,081	(31,603,081)
TOTAL	0	0	0	31,603,081	(31,603,081)
Ghana Revenue Authority					
Headquarters	0	0	0	163,512,231	(163,512,231)
TOTAL	0	0	0	163,512,231	(163,512,231)
Legal Aid Commission					
Headquarters	0	0	0	11,050	(11,050)
TOTAL	0	0	0	11,050	(11,050)
Min of Employment & Labour Relation					
Headquarters	34,000	(26,583)	7,417	0	7,417
National Pensions and Regulatory Authority	0	0	0	440,039	(440,039)
National Vocational Training Institute	1,483,925	0	1,483,925	15,150	1,468,775
Other Government Obligation_Subscription	0	0	0	229,849	(229,849)
TOTAL	1,517,925	(26,583)	1,491,342	685,038	806,304
Ministry of Communications and Digitalisation					
Ghana- India Kofi Annan Centre of Excellence in ICT	0	0	0	2,000	(2,000)
National Information Technology Agency	0	0	0	7,080	(7,080)
Other Government Obligation_Subscription	0	0	0	495,862	(495,862)
TOTAL	0	0	0	504,942	(504,942)
Ministry of Defence					
Ghana Armed Forces	155,617	(143,042)	12,575	0	12,575
Headquarters	13,000	(11,950)	1,051	0	1,051
TOTAL	168,617	(154,992)	13,626	0	13,626
Ministry of Education					
Ghana Book Development Council	0	0	0	21,179	(21,179)
Ghana Education Service (GES)	0	0	0	5,200,869	(5,200,869)
Ghana Library Board	10,000	0	10,000	26,439	(16,439)
Ghana National Commission for UNESCO	2,822,792	(2,261,939)	560,853	638,244	(77,391)
Headquarters	2,309,107,006	(219,805,283)	2,089,301,723	150,018,591	1,939,283,132
Tertiary	13,073,415	(3,205,251)	9,868,164	174,517,342	(164,649,178)
WAEC (INTERNATIONAL)	32,945,658	(26,399,776)	6,545,882	3,500,000	3,045,882
TOTAL	2,357,958,871	(251,672,249)	2,106,286,622	333,922,664	1,772,363,958
Ministry of Energy					
Headquarters	1,239,795	(1,172,205)	67,590	0	67,590
TOTAL	1,239,795	(1,172,205)	67,590	0	67,590
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	0	0	0	8,853,514	(8,853,514)
Environmental Protection Agency	640,000	0	640,000	117,563	522,437
Ghana Atomic Energy Commission	2,428,652	0	2,428,652	5,308,855	(2,880,203)
National Biosafety Authority (NBA)	11,000	0	11,000	0	11,000
Other Government Obligation_Subscription	0	0	0	901,803	(901,803)
TOTAL	3,079,652	0	3,079,652	15,181,736	(12,102,084)
Ministry of Finance					
Finance Headquarters	0	0	0	1,055,466	(1,055,466)
Institute of Accountancy Training	5,750	0	5,750	5,500	250
Other Government Obligation_General Government Service	0	0	0	39,479,429	(39,479,429)
Other Government Obligation_Non Road Arrears	0	0	0	91,221,182	(91,221,182)
Other Government Obligation_Subscription	0	0	0	8,479,203	(8,479,203)
Public Procurement Authority	0	0	0	722,267	(722,267)
TOTAL	5,750	0	5,750	140,963,047	(140,957,297)

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - OTHER EXPENDITURE**

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Ministry of Food and Agriculture					
Grains and Legumes Dev. Board	0	0	0	4,650	(4,650)
Other Government Obligation_Non Road Arrears	0	0	0	382,530	(382,530)
TOTAL	0	0	0	387,180	(387,180)
Ministry of Foreign Affairs and Reg Integration					
Headquarters	0	0	0	2,468,647	(2,468,647)
Other Government Obligation_Non Road Arrears	0	0	0	15,425,253	(15,425,253)
TOTAL	0	0	0	17,893,900	(17,893,900)
Ministry of Gender, Children and Social Protection					
Headquarters	197,535,000	0	197,535,000	149,883,452	47,651,548
TOTAL	197,535,000	0	197,535,000	149,883,452	47,651,548
Ministry of Health					
Christian Health Association of Ghana	12,330,363	0	12,330,363	0	12,330,363
District Health Administration	0	0	0	1,301,470	(1,301,470)
District Hospitals	0	0	0	2,171,331	(2,171,331)
Ghana Health Service (GHS)	0	0	0	3,041,096	(3,041,096)
Health Headquarters	20,000	0	20,000	0	20,000
Regulatory Agencies	1,246,270	0	1,246,270	63,879	1,182,391
Sub Districts-CHIPS Compound	0	0	0	111,019	(111,019)
Sub Districts-Clinics	0	0	0	729,758	(729,758)
Sub Districts-Health Centres	0	0	0	794,566	(794,566)
Sub Districts-Polyclinics	0	0	0	1,275,504	(1,275,504)
Subvented Organisations	426,119	0	426,119	2,047,610	(1,621,491)
Teaching Hospitals	10,551,540	0	10,551,540	13,129,535	(2,577,995)
Training Institutions	0	0	0	2,152,903	(2,152,903)
TOTAL	24,574,293	0	24,574,293	26,818,672	(2,244,379)
Ministry of Information					
Ghana Broadcasting Corporation (GBC)	1,971,503	0	1,971,503	0	1,971,503
Ghana News Agency	0	0	0	7,236	(7,236)
TOTAL	1,971,503	0	1,971,503	7,236	1,964,267

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - OTHER EXPENDITURE**

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
MDAs					
Ministry of Lands and Natural Resources					
Forestry Commission	0	0	0	2,840,301	(2,840,301)
Geological Survey Department	0	0	0	12,100	(12,100)
GIADEC	1,846,622	(1,347,203)	499,419	0	499,419
Lands Commission	0	0	0	63,972	(63,972)
Minerals Commission	2,389,984	0	2,389,984	5,639,807	(3,249,823)
O.A.S.L	400,000	0	400,000	0	400,000
Other Government Obligation_Non Road Arrears	0	0	0	20,168,288	(20,168,288)
Other Government Obligation_Subscription	0	0	0	2,384,215	(2,384,215)
TOTAL	4,636,606	(1,347,203)	3,289,403	31,108,683	(27,819,279)
Ministry of Local Govt, Decentralisation and Rural Development					
Headquarters	0	0	0	2,000	(2,000)
TOTAL	0	0	0	2,000	(2,000)
Ministry Of National Security					
Bureau of National Communication	7,000,000	4,814,043	11,814,043	0	11,814,043
Bureau of National Investigation (BNI)	6,000,000	4,126,322	10,126,322	0	10,126,322
Headquarters	59,006,000	40,579,628	99,585,628	0	99,585,628
National Security Council Secretariat	0	0	0	157,700,000	(157,700,000)
Other Government Obligation_Contingency	0	0	0	66,273,994	(66,273,994)
Other Government Obligation_General Government Service	0	0	0	8,300,000	(8,300,000)
Other Government Obligation_Non Road Arrears	0	0	0	324,145,559	(324,145,559)
Research Department	10,500,000	7,221,064	17,721,064	0	17,721,064
TOTAL	82,506,000	56,741,056	139,247,056	556,419,553	(417,172,497)
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Dept	0	0	0	796,368	(796,368)
Ghana Water Company Limited	820,741	(10,135)	810,606	0	810,606
Other Government Obligation_Arrear	0	0	0	385,906	(385,906)
Water Resources Commission	1,007,000	(101,598)	905,402	95,438	809,964
TOTAL	1,827,741	(111,734)	1,716,008	1,277,712	438,296
Ministry of The Interior					
Gaming Board	0	0	0	10,000	(10,000)
Ghana Police Service	0	0	0	300	(300)
Ghana Prisons Service	100,000	(52,834)	47,166	0	47,166
National Commission on Small Arms	187,000	(98,799)	88,201	0	88,201
National Disaster Management Organization	35,200	(18,597)	16,603	0	16,603
Other Government Obligation_Subscription	0	0	0	389,378	(389,378)
TOTAL	322,200	(170,230)	151,970	399,678	(247,708)
Ministry of Tourism, Arts and Culture					
Headquarters	0	0	0	83,161,129	(83,161,129)
Other Government Obligation_Non Road Arrears	0	0	0	683,500	(683,500)
Subvented Agencies	0	0	0	35,884	(35,884)
TOTAL	0	0	0	83,880,513	(83,880,513)
Ministry of Trade and Industry					
Ghana Free Zones Authority	3,012,000	0	3,012,000	3,736,110	(724,110)
Ghana Standards Authority	6,868,222	0	6,868,222	2,074,175	4,794,047
GRATIS	0	0	0	5	(5)
Other Government Obligation_Non Road Arrears	0	0	0	14,222,163	(14,222,163)
TOTAL	9,880,222	0	9,880,222	20,032,453	(10,152,231)
Ministry of Transport					
Driver and Vehicle Licensing Authority	0	0	0	437,346	(437,346)
Ghana Shippers Council	0	0	0	506,547	(506,547)
TOTAL	0	0	0	943,894	(943,894)
Ministry of Works and Housing					
Headquarters	15,000	(14,182)	818	69,129	(68,311)
Housing and Rent Control Department	0	0	0	38,985	(38,985)
Works	0	0	0	84,857	(84,857)
TOTAL	15,000	(14,182)	818	192,970	(192,152)
Ministry of Youth and Sports					
National Sports Authority	0	0	0	121,669	(121,669)
TOTAL	0	0	0	121,669	(121,669)

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - OTHER EXPENDITURE**

MDAs	APPROPRIATION BUDGET GHc	SUPPLEMENTARY BUDGET GHc	REVISED BUDGET GHc	ACTUAL BUDGET GHc	VARIANCE TOTAL GHc
National Health Fund					
National Health Fund	0	0	0	119,866,212	(119,866,212)
TOTAL	0	0	0	119,866,212	(119,866,212)
National Labour Commission					
Gen. Admin Headquarters	150,000	(131,604)	18,396	0	18,396
TOTAL	150,000	(131,604)	18,396	0	18,396
Office of Government Machinery					
Ghana Investment Promotion Centre (GIPC)	18,255,822	0	18,255,822	1,390,832	16,864,990
Inner City and Zongo development	6,000,000	(467,292)	5,532,708	4,200,000	1,332,708
Office of the President	30,000,000	(2,336,460)	27,663,540	0	27,663,540
Scholarship Secretariat	300,000,000	0	300,000,000	250,000,000	50,000,000
Special Development Initiatives	75,000	(5,841)	69,159	0	69,159
State Interests And Governance	2,475,000	(192,758)	2,282,242	193,122	2,089,120
TOTAL	356,805,822	(3,002,352)	353,803,470	255,783,953	98,019,517
Office of the Attorney General and Ministry of Justice					
CopyRight Office	3,960	0	3,960	0	3,960
Council for Law Reporting	15,000	(10,645)	4,355	0	4,355
Economic and Organised Crime Office	15,400	(10,929)	4,471	1,027,907	(1,023,436)
General Legal Council	547,281	0	547,281	912,756	(365,475)
Other Government Obligation_General Government Service	0	0	0	2,927,589	(2,927,589)
Other Government Obligation_Non Road Arrears	0	0	0	2,781,561	(2,781,561)
TOTAL	581,641	(21,574)	560,067	7,649,813	(7,089,746)
Office of the Special Prosecutor					
Headquarters	30,000,000	(9,000,000)	21,000,000	10,543,675	10,456,325
TOTAL	30,000,000	(9,000,000)	21,000,000	10,543,675	10,456,325
Right to Information Commission					
Headquarters	0	0	0	119,700	(119,700)
TOTAL	0	0	0	119,700	(119,700)
Grand Total	3,074,907,784	(210,123,196)	2,864,784,588	1,970,073,368	894,711,220

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
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	1,545,717	117,000	1,662,717	1,070,593	592,124
Ablekuma North Municipal Assembly	615,712	387,999	1,003,711	581,454	422,257
Ablekuma West Municipal Assembly	634,523	5,000	639,523	504,991	134,532
Abuakwa North Municipal Assembly	259,131	50,000	309,131	340,684	(31,554)
Abuakwa South Municipal Assembly	261,112	175,000	436,112	57,720	378,392
Abura /Asebu/Kwamankese District Assembly	1,197,055	198,437	1,395,492	830,038	565,454
Accra Metropolitan Assembly	650,000	2,210,000	2,860,000	3,756,768	(896,768)
Achiase District Assembly_AcDA	0	20,000	20,000	23,100	(3,100)
Ada East District Assembly	161,450	10,000	171,450	2,711,462	(2,540,012)
Ada West District Assembly	567,000	120,000	687,000	383,189	303,811
Adaklu District Assembly	792,859	215,000	1,007,859	394,692	613,167
Adansi Asokwa District Assembly	571,767	89,725	661,492	440,925	220,567
Adansi North District Assembly	798,250	35,000	833,250	499,026	334,224
Adansi South District Assembly	354,400	0	354,400	177,413	176,987
Adenta Municipal Assembly	517,629	976,251	1,493,881	701,295	792,586
Afadzato South District Assembly	683,289	2,236,000	2,919,289	861,151	2,058,138
Afigya Kwabre North District Assembly	607,479	195,000	802,479	678,556	123,923
Afigya Kwabre South District Assembly	3,269,306	75,000	3,344,306	916,582	2,427,723
Agona East District Assembly	93,928	13,301	107,229	92,906	14,323
Agona West Municipal Assembly	787,615	210,000	997,615	407,739	589,876
Agortime Ziope District Assembly	336,100	165,000	501,100	399,552	101,548
Ahafo Ano North Municipal Assembly	772,528	96,000	868,528	425,371	443,157
Ahafo Ano South East Municipal Assembly	900,181	1,082,787	1,982,968	1,309,507	673,461
Ahafo Ano South West District Assembly	458,869	0	458,869	478,316	(19,447)
Ahanta West Municipal Assembly	589,490	40,000	629,490	520,979	108,511
Ajumako/Enyan/Esiam District Assembly	905,900	4,404	910,304	330,140	580,165
Akatsi North District Assembly	513,314	484,120	997,434	1,716,418	(718,984)
Akatsi South District Assembly	299,691	60,000	359,691	393,911	(34,220)
Akrofuom District Assembly	424,813	0	424,813	385,033	39,781
Akuapem South District Assembly	3,027,930	0	3,027,930	1,000,933	2,026,996
Akuapim North Municipal Assembly	967,800	0	967,800	865,545	102,255
Akyemansa District Assembly	605,091	110,000	715,091	1,267,629	(552,538)
Amansie Central District Assembly	174,410	70,000	244,410	548,349	(303,939)
Amansie South District Assembly	261,302	0	261,302	1,156,125	(894,823)
Amansie West District Assembly	301,789	70,000	371,789	252,833	118,956
Amenfi Central District Assembly	385,552	8,700	394,252	367,669	26,583
Anloga District Assembly_AnDA	339,439	65,000	404,439	271,980	132,460
Aowin Municipal Assembly	1,266,388	108,000	1,374,388	1,066,666	307,722
Asante Akim Central Municipal Assembly	612,050	0	612,050	680,587	(68,537)
Asante Akim North District Assembly	502,840	0	502,840	520,576	(17,736)
Asante Akim South Municipal Assembly	356,000	100,000	456,000	479,212	(23,212)
Asene-Manso-Akroso District Assembly	479,640	15,000	494,640	353,545	141,095
Ashaiman Municipal Assembly	1,246,859	100,000	1,346,859	659,365	687,493
Asikuma-Odoben-Brakwa-Breman District Assembly	257,064	90,000	347,064	285,227	61,837
Asokore Mampong Municipal Assembly	1,909,555	210,000	2,119,555	547,174	1,572,381
Asokwa Municipal Assembly	2,642,852	40,000	2,682,852	2,604,608	78,244
Assin Fosu Municipal Assembly	345,000	0	345,000	85,897	259,103
Assin North District Assembly	230,187	79,850	310,037	106,466	203,571
Assin South District Assembly	95,000	0	95,000	0	95,000
Asunafo North Municipal Assembly	552,812	74,000	626,812	315,354	311,457
Asunafo South District Assembly	572,663	37,638	610,302	743,670	(133,369)
Asuogyaman District Assembly	852,240	100,000	952,240	754,758	197,481
Asutifi North District Assembly	2,876,000	0	2,876,000	1,707,755	1,168,245
Asutifi South District Assembly	824,633	207,634	1,032,267	285,743	746,525
Atebubu Amantin Municipal Assembly	831,000	105,000	936,000	379,222	556,778
Atiwa East District Assembly	251,500	90,000	341,500	408,915	(67,415)
Atiwa West District Assembly	145,152	179,920	325,072	56,625	268,447
Atwima Kwanwoma District Assembly	1,482,492	15,000	1,497,492	1,003,757	493,735
Atwima Mponua District Assembly	486,337	204,800	691,137	228,657	462,481
Atwima Nwabiagya Municipal Assembly	482,772	0	482,772	173,403	309,369
Atwima Nwabiagya North District Assembly	207,520	15,000	222,520	268,652	(46,132)
Awutu Senya District Assembly	1,406,023	274,995	1,681,018	814,289	866,728
Awutu Senya East Municipal Assembly	667,579	0	667,579	592,122	75,456

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - OTHER EXPENDITURE**

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Ayawaso Central Municipal Assembly_ACMA	709,747	346,180	1,055,927	708,930	346,997
Ayawaso East Municipal Assembly	400,000	80,000	480,000	459,513	20,487
Ayawaso North Municipal Assembly	725,145	0	725,145	270,568	454,577
Ayawaso West Municipal Assembly	1,399,875	1,091,559	2,491,434	2,039,161	452,273
Ayensuano District Assembly	879,313	100,000	979,313	518,772	460,541
Banda District Assembly	91,000	95,499	186,499	86,797	99,702
Bawku Municipal Assembly	115,000	25,000	140,000	74,941	65,059
Bawku West District Assembly	518,000	230,000	748,000	867,700	(119,700)
Bekwai Municipal Assembly	422,500	20,000	442,500	193,850	248,650
Berekum East Municipal Assembly	1,212,298	260,000	1,472,298	1,266,618	205,680
Berekum West District Assembly	162,798	140,985	303,783	145,225	158,558
Bia East District Assembly	405,786	0	405,786	1,106,771	(700,986)
Bia West District Assembly	0	0	0	358,431	(358,431)
Biakoye District Assembly	247,377	30,000	277,377	218,004	59,372
Bibiani/Anhwiaso/Bekwai Municipal Assembly	2,402,764	140,000	2,542,764	1,209,273	1,333,491
Binduri District Assembly	725,750	120,000	845,750	565,079	280,671
Birim North District Assembly	940,129	180,000	1,120,129	1,379,680	(259,551)
Birim South District Assembly	793,965	3,000	796,965	711,822	85,143
Birim Central Municipal Assembly	556,122	100,000	656,122	740,837	(84,715)
Bodi District Assembly	158,672	0	158,672	563,308	(404,636)
Bole District Assembly	237,649	137,580	375,229	95,623	279,606
Bolgatanga East District Assembly	776,813	0	776,813	813,089	(36,276)
Bolgatanga Municipal Assembly	457,040	20,000	477,040	218,306	258,734
Bongo District Assembly	306,000	56,000	362,000	281,044	80,956
Bosome Freho District Assembly	305,934	25,000	330,934	59,546	271,388
Bosomtwe District Assembly	493,700	65,000	558,700	3,634,243	(3,075,543)
Builsa North District Assembly	420,326	45,000	465,326	293,791	171,536
Builsa South District Assembly	197,500	0	197,500	143,092	54,408
Bunkpurugu Nakpanduri District Assembly	639,856	52,040	691,896	172,578	519,318
Cape Coast Metropolitan Assembly	791,529	640,000	1,431,529	564,854	866,675
Central Gonja District Assembly	1,007,903	932,869	1,940,772	966,077	974,695
Central Tongu District Assembly	576,127	430,000	1,006,127	1,060,219	(54,093)
Chereponi District Assembly	261,560	225,970	487,530	288,992	198,538
Dafiama Bussie Issa District Assembly	1,182,831	647,480	1,830,311	542,723	1,287,587
Denkyembour District Assembly	99,659	160,000	259,659	115,745	143,914
Dormaa Central Municipal	1,138,849	20,000	1,158,849	799,747	359,102
Dormaa East District Assembly	836,015	419,645	1,255,660	804,206	451,454
Dormaa West District Assembly	861,018	146,376	1,007,394	344,771	662,623
East Gonja Municipal Assembly	1,149,230	832,402	1,981,632	908,583	1,073,049
East Mamprusi Municipal Assembly	0	366,104	366,104	556,502	(190,398)
Effia Kwesimintsim Municipal Assembly	3,060,949	0	3,060,949	2,036,867	1,024,082
Effutu Municipal Assembly	182,402	0	182,402	79,978	102,424
Ejisu Municipal Assembly	894,451	40,000	934,451	480,844	453,607
Ejura Sekyredumasi Municipal Assembly	1,178,032	15,000	1,193,032	736,794	456,239
Ekumfi District Assembly	587,608	260,500	848,108	527,931	320,177
Ellembelle District Assembly	818,000	0	818,000	2,843,208	(2,025,208)
Fanteakwa North District Assembly	663,505	27,000	690,505	194,494	496,012
Fanteakwa South District Assembly	170,000	70,000	240,000	234,625	5,375
Ga Central Municipal Assembly	701,000	180,000	881,000	576,820	304,180
Ga East Municipal Assembly	1,170,127	161,200	1,331,327	545,520	785,807
Ga North Municipal Assembly	465,500	300,000	765,500	589,273	176,227
Ga South Municipal Assembly	10,000	36,418	46,418	389,068	(342,650)
Ga West Municipal Assembly	841,930	322,904	1,164,833	749,667	415,166
Garu District Assembly	102,507	215,000	317,507	142,865	174,642
Gomoa Central District Assembly	253,000	10,000	263,000	57,100	205,900
Gomoa East District Assembly	792,000	79,000	871,000	807,601	63,399
Gomoa West District Assembly	678,575	50,000	728,575	1,291,058	(562,483)
Guan District Assembly_GuDA	667,500	0	667,500	276,088	391,412
Gushiegu Municipal Assembly	645,736	270,086	915,822	393,039	522,783
Ho Municipal Assembly	566,822	150,000	716,822	93,966	622,856
Ho West District Assembly	45,500	99,034	144,534	505,622	(361,088)
Hohoe Municipal Assembly	1,112,157	240,001	1,352,158	232,329	1,119,829
Jaman North District Assembly	700	309,714	310,414	298,312	12,102

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - OTHER EXPENDITURE**

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Jaman South Municipal Assembly	529,166	65,000	594,166	361,096	233,070
Jasikan District Assembly	527,642	86,418	614,060	386,021	228,038
Jirapa Municipal Assembly	0	0	0	366,639	(366,639)
Jomoro Municipal Assembly	657,000	0	657,000	765,366	(108,366)
Juaben Municipal Assembly	578,472	5,000	583,472	498,141	85,331
Juaboso District Assembly	269,000	0	269,000	554,499	(285,499)
Kajebi District Assembly	645,478	7,182	652,660	431,745	220,915
Karaga District Assembly	254,179	207,233	461,412	444,732	16,680
Kassena Nankana East Municipal Assembly	686,874	18,000	704,874	503,417	201,457
Kassena Nankana West District Assembly	855,494	1,207,000	2,062,494	865,114	1,197,380
Keta Municipal Assembly	579,234	6,000	585,234	719,243	(134,009)
Ketu North Municipal Assembly	675,658	52,800	728,458	152,036	576,422
Ketu South Municipal Assembly	873,612	516,030	1,389,642	2,046,705	(657,063)
Kintampo North Municipal Assembly	1,131,061	45,000	1,176,061	2,686,847	(1,510,786)
Kintampo South District Assembly	108,000	123,964	231,964	224,498	7,466
Komenda-Edina-Eguafo-Abirim Municipal Assembly	4,000	0	4,000	7,565	(3,565)
Korle Klotey Municipal Assembly_KoKMA	772,234	314,991	1,087,225	1,296,266	(209,041)
Kpandai District Assembly	700,000	0	700,000	974,105	(274,105)
Kpando Municipal Assembly	721,200	135,000	856,200	564,631	291,569
Kpone Katamanso Municipal Assembly	1,717,120	731,760	2,448,880	1,590,816	858,064
Krachi East Municipal Assembly	1,310,181	20,000	1,330,181	798,970	531,211
Krachi Nchumuru District Assembly	348,493	252,000	600,493	1,166,107	(565,614)
Krachi West District Assembly	500,000	200,000	700,000	336,174	363,826
Krowor Municipal Assembly	1,025,634	220,000	1,245,634	1,067,599	178,035
Kumasi Metropolitan Assembly	2,529,677	500,000	3,029,677	2,462,357	567,319
Kumbungu District Assembly	379,000	300,000	679,000	285,928	393,072
Kwabre East Municipal Assembly	1,037,041	20,000	1,057,041	328,294	728,747
Kwadaso Municipal Assembly	817,394	0	817,394	667,985	149,409
Kwaebibirem Municipal Assembly	209,763	15,000	224,763	575,505	(350,742)
Kwahu Afram Plains North District Assembly	260,284	74,000	334,284	416,828	(82,543)
Kwahu Afram Plains South District Assembly	203,600	15,000	218,600	790,840	(572,240)
Kwahu East District Assembly	0	83,000	83,000	320,127	(237,127)
Kwahu South District Assembly	261,500	0	261,500	479,110	(217,610)
Kwahu West Municipal Assembly	318,478	57,000	375,478	165,902	209,576
La Dade-Kotopon Municipal Assembly	946,636	140,747	1,087,383	1,012,694	74,688
Lambusie Karni District Assembly	376,597	685,000	1,061,597	68,041	993,556
La-Nkwantanang Municipal Assembly	1,552,693	475,000	2,027,693	2,690,311	(662,618)
Lawra Municipal Assembly	1,364,412	100,000	1,464,412	1,228,502	235,910
Ledzokuku Municipal Assembly	708,898	30,000	738,898	427,608	311,290
Lower Manya Krobo Municipal Assembly	559,130	37,000	596,130	190,674	405,456
Mampong Municipal Assembly	502,794	30,000	532,794	347,534	185,261
Mamprugu Moagduri District Assembly	0	0	0	5,000	(5,000)
Mfantseman Municipal Assembly	749,858	0	749,858	751,469	(1,610)
Mion District Assembly	1,010,384	100,000	1,110,384	452,963	657,421
Mpohor District Assembly	560,114	190,000	750,114	522,839	227,275
Nabdram District Assembly	500,000	100,000	600,000	274,610	325,390
Nadowli Kaleo District Assembly	1,370,000	900,000	2,270,000	918,015	1,351,985
Nandom District Assembly	140,000	55,000	195,000	553,471	(358,471)
Nantom District Assembly	1,430,051	478,560	1,908,611	964,508	944,103
Nanumba North Municipal Assembly	897,323	375,192	1,272,515	430,988	841,527
Nanumba South District Assembly	760,375	813,556	1,573,931	1,195,484	378,447
New Juaben North Municipal Assembly	175,350	35,000	210,350	178,182	32,168
New Juaben South Municipal Assembly	745,452	80,000	825,452	938,677	(113,225)
Ningo-Prampram District Assembly	739,010	111,000	850,010	597,045	252,965
Nkoranza North District Assembly	956,842	420,128	1,376,970	1,203,394	173,576
Nkoranza South Municipal Assembly	740,226	300,000	1,040,226	801,443	238,782
Nkwanta North District Assembly	597,734	252,175	849,909	546,585	303,324
Nkwanta South Municipal Assembly	505,000	0	505,000	287,123	217,877
North Dayi District Assembly	641,000	222,400	863,400	932,393	(68,993)
North East Gonja District Assembly_NEGDA	41,000	150,000	191,000	1,242,728	(1,051,728)
North Gonja District Assembly	100,000	7,000	107,000	7,000	100,000
North Tongu District Assembly	639,000	170,000	809,000	639,440	169,560
Nsawam Adoagyiri Municipal Assembly	239,567	184,000	423,567	305,862	117,705

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - OTHER EXPENDITURE**

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Nzema East Municipal Assembly	303,862	0	303,862	218,549	85,313
Obuasi East District Assembly	410,200	35,000	445,200	244,397	200,803
Obuasi Municipal Assembly	517,218	182,000	699,218	375,294	323,924
Offinso Municipal Assembly	206,000	4,500	210,500	53,090	157,410
Offinso North District Assembly	669,783	3,600	673,383	516,186	157,197
Oforikrom Municipal Assembly	2,450,820	0	2,450,820	1,843,385	607,435
Okaikwei North Municipal Assembly	1,358,000	850,000	2,208,000	928,021	1,279,979
Okere District Assembly	307,129	160,000	467,129	240,484	226,645
Old Tafo Municipal Assembly	2,564,560	391,000	2,955,560	1,654,302	1,301,258
Prestea-Huni Valley Municipal Assembly	510,943	0	510,943	637,101	(126,157)
Pru East District Assembly	200,000	297,679	497,679	259,065	238,614
Pru West District Assembly	781,544	610,196	1,391,740	1,273,556	118,184
Pusiga District Assembly	70,000	560,000	630,000	429,222	200,778
Saboba District Assembly	357,667	305,975	663,642	943,886	(280,244)
Sagnerigu Municipal Assembly	1,227,289	308,000	1,535,289	915,775	619,515
Savelugu Municipal Assembly	389,613	556,430	946,043	398,840	547,204
Sawla/Tuna/Kalba District Assembly	40,000	7,700	47,700	584,670	(536,970)
Sefwi Akontombra District Assembly	225,189	20,000	245,189	470,435	(225,246)
Sefwi Wiawso Municipal Assembly	2,119,313	340,000	2,459,313	1,909,731	549,582
Sekondi Takoradi Metropolitan Assembly	1,404,356	1,886,941	3,291,298	1,074,828	2,216,469
Sekyere Afram Plains District Assembly	640,909	72,000	712,909	668,327	44,582
Sekyere Central District Assembly	60,000	160,000	220,000	213,491	6,509
Sekyere East District Assembly	278,641	0	278,641	177,458	101,183
Sekyere Kumawu District Assembly	911,602	0	911,602	587,379	324,223
Sekyere South District Assembly	582,795	0	582,795	423,731	159,065
Sene East District Assembly	345,445	143,837	489,282	481,525	7,757
Sene West District Assembly	320,000	40,000	360,000	572,955	(212,955)
Shai-Osudoku District Assembly	778,960	50,000	828,960	540,879	288,081
Shama District Assembly	973,531	500,000	1,473,531	958,205	515,326
Sissala East Municipal Assembly	846,200	460,931	1,307,131	1,196,926	110,205
Sissala West District Assembly	1,094,067	110,000	1,204,067	471,475	732,592
South Dayi District Assembly	322,994	180,000	502,994	278,257	224,736
South Tongu District Assembly	296,000	95,500	391,500	527,611	(136,111)
Suaman District Assembly	596,376	0	596,376	408,510	187,866
Suame Municipal Assembly	1,350,100	117,676	1,467,777	1,177,079	290,697
Suhum Municipal Assembly	793,167	60,000	853,167	418,360	434,806
Sunyani Municipal Assembly	625,000	3,565,000	4,190,000	1,634,186	2,555,814
Sunyani West District Assembly	937,239	936,130	1,873,369	882,009	991,360
Tain District Assembly	330,000	310,750	640,750	359,597	281,154
Talensi District Assembly	253,764	50,000	303,764	178,666	125,098
Tamale Metropolitan Assembly	4,660,173	2,189,791	6,849,964	1,864,013	4,985,951
Tano North Municipal Assembly	1,382,520	244,566	1,627,086	197,385	1,429,701
Tano South Municipal Assembly	2,583,908	11,000	2,594,908	357,681	2,237,226
Tarkwa Nsuaem Municipal Assembly	1,088,500	0	1,088,500	756,570	331,930
Tatale Sanguli District Assembly	1,491,116	0	1,491,116	2,008,241	(517,125)
Techiman Municipal Assembly	347,003	49,977	396,980	252,604	144,376
Techiman North District Assembly	109,675	6,300	115,975	358,166	(242,190)
Tema Metropolitan Assembly	1,690,000	270,000	1,960,000	1,212,061	747,939
Tema West Municipal Assembly	2,003,600	802,200	2,805,800	113,735	2,692,065
Tempane District Assembly	42,250	0	42,250	275,111	(232,861)
Tolon District Assembly	823,411	478,829	1,302,240	372,166	930,075
Twifo Hemang Lower Denkyira District Assembly	652,800	30,000	682,800	449,001	233,799
Twifu Ati Morkwa District Assembly	1,233,964	40,000	1,273,964	775,523	498,441
Upper Denkyira East Municipal Assembly	197,100	0	197,100	382,157	(185,057)
Upper Denkyira West District Assembly	595,741	0	595,741	486,124	109,617
Upper Manya Krobo District Assembly	575,422	360,000	935,422	1,042,573	(107,151)
Upper West Akim District Assembly	445,639	132,746	578,385	765,088	(186,703)
Wa East District Assembly	771,150	300,000	1,071,150	583,145	488,005
Wa Municipal Assembly	606,112	90,000	696,112	918,393	(222,281)
Wa West District Assembly	1,842,826	416,000	2,258,826	703,449	1,555,377
Wassa Amenfi East Municipal Assembly	241,409	0	241,409	11,797	229,612
Wassa Amenfi West Municipal Assembly	405,722	110,500	516,222	625,540	(109,318)
Wassa East District Assembly	561,100	0	561,100	565,197	(4,097)

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - OTHER EXPENDITURE**

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
Weija-Gbawe Municipal Assembly	763,250	687,456	1,450,706	665,683	785,023
Wenchi Municipal Assembly	1,466,319	552,470	2,018,789	559,369	1,459,421
West Akim Municipal Assembly	600,121	3,000	603,121	347,883	255,238
West Gonja District Assembly	1,499,375	771,726	2,271,101	1,315,034	956,067
West Mamprusi Municipal Assembly	1,125,463	544,618	1,670,082	583,926	1,086,156
Yendi Municipal Assembly	910,000	653,191	1,563,191	244,636	1,318,556
Yilo Krobo Municipal Assembly	0	350,000	350,000	201,637	148,363
Yunyoo Nasuan District Assembly	205,900	190,000	395,900	234,785	161,115
Zabzugu District Assembly	582,325	474,774	1,057,099	817,943	239,155
Grand Total	188,418,446	57,510,233	245,928,680	174,664,750	71,263,930

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - SOCIAL BENEFITS**

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Audit Service					
Central Gov't	40,000	(12,000)	28,000	0	28,000
Commercial Audit	40,000	(12,000)	28,000	0	28,000
Headquarters	912,000	(273,600)	638,400	28,674	609,726
Performance & Special Audit	40,000	(12,000)	28,000	0	28,000
Regional, District Audits & EIDA	451,000	(135,300)	315,700	0	315,700
TOTAL	1,483,000	(444,900)	1,038,100	28,674	1,009,426
Commission on Human Rights and Admin. Justice					
Administration and Finance Department	230,502	(69,151)	161,351	56,586	104,765
TOTAL	230,502	(69,151)	161,351	56,586	104,765
Energy Fund					
Energy Levy Fund	0	0	0	1,526,956	(1,526,956)
TOTAL	0	0	0	1,526,956	(1,526,956)
GETFund					
GETFUND	0	0	0	1,431,863	(1,431,863)
TOTAL	0	0	0	1,431,863	(1,431,863)
Ghana Revenue Authority					
Headquarters	0	0	0	53,514,591	(53,514,591)
TOTAL	0	0	0	53,514,591	(53,514,591)
Judiciary and Judicial Service					
Judiciary	3,816,000	(1,144,738)	2,671,262	0	2,671,262
TOTAL	3,816,000	(1,144,738)	2,671,262	0	2,671,262
Legal Aid Commission					
Headquarters	15,000	(14,182)	818	0	818
TOTAL	15,000	(14,182)	818	0	818
Min of Employment & Labour Relation					
Headquarters	10,770	(8,421)	2,349	0	2,349
National Pensions and Regulatory Authority	1,476,327	0	1,476,327	0	1,476,327
National Vocational Training Institute	1,157,954	0	1,157,954	181,991	975,963
TOTAL	2,645,051	(8,421)	2,636,630	181,991	2,454,640
Ministry of Communications and Digitalisation					
Ghana- India Kofi Annan Centre of Excellence in ICT	0	0	0	8,760	(8,760)
Ghana Meteorological Agency	0	0	0	356,017	(356,017)
Headquarters	0	0	0	356,017	(356,017)
Postal & Courier Services Regulatory Commission	0	0	0	2,681	(2,681)
TOTAL	0	0	0	723,476	(723,476)
Ministry of Defence					
Ghana Armed Forces	654,753	(601,844)	52,909	0	52,909
Headquarters	41,919	(38,532)	3,387	340,202	(336,814)
TOTAL	696,672	(640,376)	56,296	340,202	(283,906)
Ministry of Education					
Ghana Book Development Council	103,000	(40,656)	62,344	25,290	37,055
Ghana Education Service (GES)	0	0	0	365,537	(365,537)
Ghana Library Board	77,000	(70,911)	6,089	7,465	(1,376)
Ghana National Commission for UNESCO	5,480	(5,181)	299	0	299
Headquarters	914,000	(136,150)	777,850	536,798	241,053
Tertiary	39,378,826	(400,656)	38,978,169	40,331,178	(1,353,009)
TOTAL	40,478,306	(653,554)	39,824,752	41,266,267	(1,441,516)
Ministry of Energy					
Energy Commission	26,230	0	26,230	0	26,230
TOTAL	26,230	0	26,230	0	26,230
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	0	0	0	325,098	(325,098)
Environmental Protection Agency	3,600,000	0	3,600,000	7,468,100	(3,868,100)
Ghana Atomic Energy Commission	424,495	(82,663)	341,832	952,401	(610,569)

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - SOCIAL BENEFITS**

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
National Biosafety Authority (NBA)	20,000	(9,455)	10,545	1,676	8,869
Nuclear Regulatory Authority	210,000	0	210,000	97,182	112,818
TOTAL	4,254,495	(92,118)	4,162,377	8,844,458	(4,682,080)
Ministry of Finance					
Finance Headquarters	300,000	(153,166)	146,834	392,940	(246,106)
Public Procurement Authority	138,000	(70,456)	67,544	302,909	(235,365)
TOTAL	438,000	(223,622)	214,378	695,849	(481,471)
Ministry of Health					
Christian Health Association of Ghana	1,486,964				
District Health Administration	0	0	0	200,227	(200,227)
District Hospitals	0	0	0	4,041,782	(4,041,782)
Ghana Health Service (GHS)	200,000	(189,097)	10,903	1,364,038	(1,353,135)
Health Headquarters	48,000	0	48,000	17,335	30,665
Regulatory Agencies	33,600	0	33,600	(6,048,853)	6,082,453
Sub Districts-CHIPS Compound	0	0	0	11,767	(11,767)
Sub Districts-Clinics	0	0	0	52,152	(52,152)
Sub Districts-Health Centres	0	0	0	470,923	(470,923)
Sub Districts-Polyclinics	0	0	0	186,014	(186,014)
Subvented Organisations	529,000	0	529,000	525	528,475
Teaching Hospitals	3,163,658	0	3,163,658	7,713,363	(4,549,706)
Training Institutions	0	0	0	852,896	(852,896)
TOTAL	5,461,221	(189,097)	3,785,161	8,862,171	(5,077,010)
Ministry of Information					
Ghana Broadcasting Corporation (GBC)	2,594,000	0	2,594,000	0	2,594,000
TOTAL	2,594,000	0	2,594,000	0	2,594,000
Ministry of Lands and Natural Resources					
Forestry Commission	15,096,000	0	15,096,000	11,903,040	3,192,960
Geological Survey Department	0	0	0	23,905	(23,905)
Ghana School of Survey & Mapping	0	0	0	7,052	(7,052)
GIADEC	356,674	(260,211)	96,463	196,823	(100,360)
Headquarters	250,000	(236,371)	13,629	0	13,629
Lands Commission	5,500,000	0	5,500,000	3,975,711	1,524,289
Minerals Commission	8,307,330	0	8,307,330	5,166,243	3,141,087
O.A.S.L	918,162	0	918,162	0	918,162
TOTAL	30,428,166	(496,582)	29,931,584	21,272,774	8,658,810
Ministry Of National Security					
Bureau of National Communication	200,000	137,544	337,544	0	337,544
TOTAL	200,000	137,544	337,544	0	337,544
Ministry Of Parliamentary Affairs					
Headquarters	60,000	(49,281)	10,719	0	10,719
TOTAL	60,000	(49,281)	10,719	0	10,719
Ministry Of Railway Development					
Ghana Railway Development Authority	0	0	0	39,381	(39,381)
TOTAL	0	0	0	39,381	(39,381)
Ministry of Roads and Highways					
Department of Urban Roads	2,031	(1,108)			
Ghana Highway Authority	1,108,602	0	1,108,602	653,050	455,552
TOTAL	1,110,633	(1,108)	1,108,602	653,050	455,552
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Dept	0	0	0	361,804	(361,804)
Ghana Water Company Limited	1,727,694	(4,988)	1,722,706	0	1,722,706
Water Resources Commission	597,000	0	597,000	157,510	439,490
TOTAL	2,324,694	(4,988)	2,319,706	519,314	1,800,392
Ministry of The Interior					
Gaming Board	0	0	0	1,176,298	(1,176,298)

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - SOCIAL BENEFITS**

MDAs	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	TOTAL GH¢
Ghana Immigration Service	838,551	0	838,551	1,237,371	(398,820)
Ghana Police Service	0	0	0	605,541	(605,541)
Ghana Prisons Service	1,100,000	(581,171)	518,829	0	518,829
National Commission on Small Arms	120,000	(63,400)	56,600	0	56,600
National Disaster Management Organization	23,500	(12,416)	11,084	129,498	(118,413)
Other Government Obligation_Non Road Arrears	0	0	0	227,000	(227,000)
TOTAL	2,082,051	(656,987)	1,425,064	3,375,708	(1,950,643)
Ministry of Tourism, Arts and Culture					
Subvented Agencies	10,000	0	10,000	67,012	(57,012)
TOTAL	10,000	0	10,000	67,012	(57,012)
Ministry of Trade and Industry					
Ghana Export Promotion Authority	0	0	0	175,230	(175,230)
Ghana Free Zones Authority	1,600,000	0	1,600,000	1,567,278	32,722
Ghana Standards Authority	3,071,372	0	3,071,372	1,638,236	1,433,136
NBSSI	224,000	(18,910)	205,090	141,000	64,090
TOTAL	4,895,372	(18,910)	4,876,462	3,521,744	1,354,718
Ministry of Transport					
Driver and Vehicle Licensing Authority	0	0	0	112,394	(112,394)
Ghana Shippers Council	0	0	0	2,164,724	(2,164,724)
TOTAL	0	0	0	2,277,118	(2,277,118)
Ministry of Works and Housing					
Headquarters	65,000	(61,456)	3,544	0	3,544
Housing and Rent Control Department	5,000	(2,836)	2,164	0	2,164
Works	40,000	0	40,000	0	40,000
TOTAL	110,000	(64,293)	45,707	0	45,707
National Commission for Civic Education					
Regional Offices	121,000	(74,476)	46,524	9,231	37,293
TOTAL	121,000	(74,476)	46,524	9,231	37,293
National Development Planning Commission					
Headquarters	70,000	(55,899)	14,101	0	14,101
TOTAL	70,000	(55,899)	14,101	0	14,101
National Health Fund					
National Health Fund	3,550,518,567	(1,499,138,127)	2,051,380,440	1,506,856	2,049,873,584
TOTAL	3,550,518,567	(1,499,138,127)	2,051,380,440	1,506,856	2,049,873,584
National Labour Commission					
Gen. Admin Headquarters	120,000	(105,284)	14,716	0	14,716
TOTAL	120,000	(105,284)	14,716	0	14,716
National Media Commission					
General Administration	0	0	0	22,000	(22,000)
TOTAL	0	0	0	22,000	(22,000)
Office of Government Machinery					
Commissions and Councils	107,018	(87,807)	19,212	0	19,212
Ghana Investment Promotion Centre (GIPC)	0	0	0	551,033	(551,033)
National Identification Authority (NIA)	2,748,000	(1,025,920)	1,722,080	0	1,722,080
Office of the Administrator	20,000	(1,558)	18,442	0	18,442
Special Development Initiatives	50,000	(3,894)	46,106	1,000	45,106
State Interests And Governance	1,540,000	(119,938)	1,420,062	73,978	1,346,084
TOTAL	4,465,018	(1,239,117)	3,225,902	626,011	2,599,891
Office of the Attorney General and Ministry of Justice					
Council for Law Reporting	15,001	(10,646)	4,355	8,000	(3,645)
Economic and Organised Crime Office	70,000	(49,677)	20,323	162,818	(142,495)
General Administration	6,400	(4,542)	1,858	0	1,858
General Legal Council	685,000	0	685,000	426,755	258,245
TOTAL	776,401	(64,865)	711,536	597,573	113,963

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - SOCIAL BENEFITS**

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
Office of the Head of Civil Service					
Civil Service Training Centre	0	0	0	16,500	(16,500)
Institute of Technical Supervision	0	0	0	23,220	(23,220)
TOTAL	0	0	0	39,720	(39,720)
Parliament of Ghana					
General Administration	4,998,469	(1,499,541)	3,498,928	0	3,498,928
TOTAL	4,998,469	(1,499,541)	3,498,928	0	3,498,928
Grand Total	3,664,428,848	(1,506,812,070)	2,156,128,891	152,000,573	2,004,128,318

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT
FOR THE YEAR 2022 BY COST CENTRES - SOCIAL BENEFIT**

MMDA	APPROPRIATION	UPPLEMENTAR	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
Ablekuma Central Municipal Assembly_AbCMA	340,500	0	340,500	5,327	335,173
Ablekuma North Municipal Assembly	124,000	9,500	133,500	48,108	85,392
Ablekuma West Municipal Assembly	180,000	0	180,000	55,000	125,000
Abuakwa North Municipal Assembly	154,056	35,360	189,416	244,793	(55,377)
Abuakwa South Municipal Assembly	229,528	0	229,528	237,566	(8,038)
Accra Metropolitan Assembly	69,034	600,000	669,034	868,861	(199,827)
Ada West District Assembly	50,000	0	50,000	9,079	40,921
Adansi Asokwa District Assembly	124,950	0	124,950	32,768	92,182
Adansi North District Assembly	62,500	0	62,500	43,800	18,700
Adenta Municipal Assembly	45,620	0	45,620	4,634	40,986
Afadzato South District Assembly	21,900	9,600	31,500	6,400	25,100
Agona East District Assembly	10,856	10,000	20,856	3,660	17,196
Agortime Ziope District Assembly	20,000	0	20,000	0	20,000
Ahafo Ano North Municipal Assembly	25,000	0	25,000	15,287	9,713
Ahafo Ano South East Municipal Assembly	138,800	7,217	146,017	125,273	20,743
Ahafo Ano South West District Assembly	14,000	0	14,000	55,361	(41,361)
Ajumako/Enyan/Esiam District Assembly	1,500	0	1,500	0	1,500
Akatsi North District Assembly	47,400	45,000	92,400	37,569	54,831
Akuapim North Municipal Assembly	20,000	0	20,000	0	20,000
Amansie South District Assembly	46,000	0	46,000	0	46,000
Amansie West District Assembly	44,600	0	44,600	35,520	9,080
Amenfi Central District Assembly	1,000	0	1,000	0	1,000
Anloga District Assembly_AnDA	43,916	30,000	73,916	30,986	42,930
Asante Akim Central Municipal Assembly	76,500	0	76,500	7,500	69,000
Asante Akim North District Assembly	58,000	40,000	98,000	136,453	(38,453)
Asante Akim South Municipal Assembly	81,050	55,000	136,050	0	136,050
Asene-Manso-Akroso District Assembly	10,000	10,000	20,000	15,200	4,800
Ashaiman Municipal Assembly	35,000	0	35,000	15	34,985
Asikuma-Odoben-Brakwa-Breman District Assembl	20,000	0	20,000	15,742	4,258
Asokore Mampong Municipal Assembly	157,000	0	157,000	3,794	153,206
Asokwa Municipal Assembly	20,000	0	20,000	112,919	(92,919)
Assin North District Assembly	23,000	0	23,000	1,050	21,950
Asunafo North Municipal Assembly	33,000	0	33,000	0	33,000
Asunafo South District Assembly	257,000	9,043	266,043	0	266,043
Asuogyaman District Assembly	1,000	0	1,000	0	1,000
Asutifi North District Assembly	190,000	0	190,000	0	190,000
Atebubu Amantin Municipal Assembly	17,500	0	17,500	970	16,530
Atiwa East District Assembly	26,000	50,000	76,000	0	76,000
Atiwa West District Assembly	15,000	10,000	25,000	16,670	8,330
Atwima Kwanwoma District Assembly	159,825	0	159,825	159,052	773
Atwima Mponua District Assembly	135,000	0	135,000	35,000	100,000
Atwima Nwabiagya Municipal Assembly	5,000	0	5,000	0	5,000
Atwima Nwabiagya North District Assembly	20,000	0	20,000	0	20,000
Awutu Senya District Assembly	10,000	0	10,000	4,670	5,330
Awutu Senya East Municipal Assembly	30,000	0	30,000	35,900	(5,900)
Ayawaso Central Municipal Assembly_ACMA	7,000	0	7,000	550	6,450
Ayawaso East Municipal Assembly	15,000	0	15,000	21,917	(6,917)
Ayawaso North Municipal Assembly	5,000	0	5,000	0	5,000
Ayawaso West Municipal Assembly	72,250	0	72,250	59,528	12,722
Ayensuano District Assembly	5,000	0	5,000	0	5,000
Banda District Assembly	15,000	5,934	20,934	3,190	17,744
Bawku West District Assembly	120,000	50,000	170,000	81,182	88,818
Bekwai Municipal Assembly	115,000	0	115,000	46,906	68,094
Bia East District Assembly	2,000	0	2,000	0	2,000
Bia West District Assembly	0	0	0	3,300	(3,300)
Biakoye District Assembly	20,000	0	20,000	0	20,000
Bibiani/Anhwiaso/Bekwai Municipal Assembly	20,000	0	20,000	0	20,000
Binduri District Assembly	180,000	0	180,000	0	180,000
Birim North District Assembly	47,000	25,000	72,000	29,769	42,231
Birim South District Assembly	5,000	0	5,000	0	5,000

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT
FOR THE YEAR 2022 BY COST CENTRES - SOCIAL BENEFIT**

MMDA	APPROPRIATION	UPPLEMENTAR	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Birim Central Municipal Assembly	150,000	58,443	208,443	248,809	(40,366)
Bolgatanga East District Assembly	6,000	0	6,000	0	6,000
Bolgatanga Municipal Assembly	59,999	10,000	69,999	11,516	58,483
Bongo District Assembly	70,000	0	70,000	57,896	12,104
Bosome Freho District Assembly	81,500	25,000	106,500	10,010	96,490
Bosomtwe District Assembly	27,000	18,000	45,000	54,453	(9,453)
Bunkpurugu Nakpanduri District Assembly	62,000	6,675	68,675	6,947	61,728
Cape Coast Metropolitan Assembly	60,000	0	60,000	33,125	26,875
Central Gonja District Assembly	160,042	17,152	177,194	17,152	160,042
Chereponi District Assembly	27,000	16,396	43,396	18,162	25,234
Dafiama Bussie Issa District Assembly	112,894	50,000	162,894	124,939	37,955
Denkyemba District Assembly	0	0	0	2,500	(2,500)
Dormaa East District Assembly	37,000	23,191	60,191	31,417	28,774
East Gonja Municipal Assembly	30,000	12,500	42,500	10,000	32,500
East Mamprusi Municipal Assembly	0	10,480	10,480	10,480	0
Effia Kwesimintsim Municipal Assembly	20,000	0	20,000	2,500	17,500
Ejisu Municipal Assembly	23,000	5,000	28,000	16,557	11,443
Ejura Sekyredumasi Municipal Assembly	100,000	0	100,000	40,515	59,485
Ekumfi District Assembly	23,434	27,000	50,434	19,217	31,217
Ellebele District Assembly	20,000	0	20,000	4,933	15,067
Fanteakwa North District Assembly	108,100	0	108,100	34,114	73,986
Ga Central Municipal Assembly	45,000	30,000	75,000	108,148	(33,148)
Ga East Municipal Assembly	38,000	0	38,000	21,107	16,894
Ga West Municipal Assembly	15,000	0	15,000	560	14,440
Garu District Assembly	5,000	0	5,000	0	5,000
Gomoa Central District Assembly	68,000	58,782	126,782	83,696	43,086
Gomoa East District Assembly	50,000	0	50,000	25,900	24,100
Gushiegu Municipal Assembly	93,000	70,959	163,959	47,014	116,945
Ho Municipal Assembly	2,000	0	2,000	1,150	850
Ho West District Assembly	0	0	0	2,252	(2,252)
Hohoe Municipal Assembly	26,700	0	26,700	1,500	25,200
Jaman North District Assembly	0	24,450	24,450	23,950	500
Jomoro Municipal Assembly	178,000	0	178,000	225,380	(47,380)
Juaben Municipal Assembly	70,087	0	70,087	99,233	(29,146)
Juaboso District Assembly	7,000	0	7,000	35,117	(28,117)
Karaga District Assembly	76,000	12,500	88,500	2,500	86,000
Keta Municipal Assembly	1,150	2,000	3,150	0	3,150
Ketu North Municipal Assembly	20,000	18,000	38,000	0	38,000
Ketu South Municipal Assembly	52,000	0	52,000	23,040	28,960
Kintampo North Municipal Assembly	19,000	0	19,000	1,400	17,600
Kintampo South District Assembly	35,000	29,776	64,776	84,500	(19,724)
Korle Klotey Municipal Assembly_KoKMA	323,000	62,000	385,000	541,602	(156,602)
Kpandai District Assembly	68,500	0	68,500	0	68,500
Kpando Municipal Assembly	87,069	0	87,069	2,000	85,069
Kpone Katamanso Municipal Assembly	0	0	0	193,678	(193,678)
Krachi Nchumuru District Assembly	4,000	30,000	34,000	0	34,000
Krachi West District Assembly	50,000	0	50,000	0	50,000
Krowor Municipal Assembly	195,000	90,000	285,000	77,778	207,222
Kumbungu District Assembly	0	10,000	10,000	0	10,000
Kwabre East Municipal Assembly	5,000	0	5,000	0	5,000
Kwadaso Municipal Assembly	80,000	0	80,000	114,602	(34,602)
Kwaebibirem Municipal Assembly	61,550	0	61,550	87,334	(25,784)
Kwahu Afram Plains North District Assembly	17,000	0	17,000	6,525	10,475
Kwahu East District Assembly	0	0	0	78,074	(78,074)
Kwahu South District Assembly	6,000	0	6,000	9,300	(3,300)
La Dade-Kotopon Municipal Assembly	160,000	80,000	240,000	390,787	(150,787)
Lambusie Karni District Assembly	63,820	0	63,820	0	63,820
La-Nkwantanang Municipal Assembly	100,000	500,000	600,000	238,941	361,059
Lawra Municipal Assembly	20,000	0	20,000	85,747	(65,747)

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT
FOR THE YEAR 2022 BY COST CENTRES - SOCIAL BENEFIT**

MMDA	APPROPRIATION	UPPLEMENTAR	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
	GHC	GHC	GHC	GHC	GHC
Ledzokuku Municipal Assembly	231,400	100,000	331,400	373,341	(41,941)
Lower Manya Krobo Municipal Assembly	10,000	20,000	30,000	3,400	26,600
Mampong Municipal Assembly	145,806	0	145,806	141,110	4,697
Mion District Assembly	152,400	0	152,400	0	152,400
Mpohor District Assembly	8,500	0	8,500	0	8,500
Nabdram District Assembly	100,000	0	100,000	0	100,000
Nadowli Kaleo District Assembly	272,084	0	272,084	118,121	153,963
Nantom District Assembly	22,650	40,000	62,650	23,400	39,250
Nanumba North Municipal Assembly	647,831	57,458	705,289	54,815	650,475
Nanumba South District Assembly	68,700	27,504	96,204	31,735	64,469
New Juaben North Municipal Assembly	15,000	0	15,000	1,000	14,000
New Juaben South Municipal Assembly	5,000	0	5,000	0	5,000
Ningo-Prampram District Assembly	405,000	70,000	475,000	271,654	203,346
Nkoranza South Municipal Assembly	0	7,000	7,000	0	7,000
Nkwanta South Municipal Assembly	60,000	0	60,000	27,078	32,922
North Gonja District Assembly	42,000	3,120	45,120	4,200	40,920
North Tongu District Assembly	80,000	0	80,000	31,655	48,345
Obuasi East District Assembly	40,000	10,000	50,000	2,400	47,600
Obuasi Municipal Assembly	10,300	0	10,300	30,351	(20,051)
Oforikrom Municipal Assembly	200,000	100,000	300,000	686,512	(386,512)
Okaikwei North Municipal Assembly	105,000	0	105,000	29,537	75,463
Old Tafo Municipal Assembly	72,000	0	72,000	23,596	48,404
Prestea-Huni Valley Municipal Assembly	37,736	0	37,736	3,700	34,036
Pru West District Assembly	52,000	6,000	58,000	12,000	46,000
Saboba District Assembly	44,552	11,070	55,622	3,350	52,272
Sagnerigu Municipal Assembly	68,000	0	68,000	46,617	21,383
Sefwi Akontombra District Assembly	0	0	0	6,080	(6,080)
Sefwi Wiawso Municipal Assembly	75,000	0	75,000	5,000	70,000
Sekondi Takoradi Metropolitan Assembly	296,089	0	296,089	210,685	85,404
Sekyere Central District Assembly	0	0	0	600	(600)
Sekyere East District Assembly	30,000	0	30,000	0	30,000
Sekyere Kumawu District Assembly	60,000	0	60,000	56,336	3,664
Sekyere South District Assembly	60,000	0	60,000	70,354	(10,354)
Sene West District Assembly	25,000	0	25,000	0	25,000
Shai-Osudoku District Assembly	13,713	0	13,713	0	13,713
Sissala East Municipal Assembly	89,154	135,000	224,154	72,309	151,845
South Dayi District Assembly	33,500	0	33,500	9,180	24,320
South Tongu District Assembly	45,000	0	45,000	5,000	40,000
Suaman District Assembly	45,816	0	45,816	30,740	15,076
Suame Municipal Assembly	45,000	50,000	95,000	100,729	(5,729)
Suhum Municipal Assembly	0	0	0	9,777	(9,777)
Sunyani Municipal Assembly	30,000	0	30,000	0	30,000
Sunyani West District Assembly	20,000	0	20,000	0	20,000
Tamale Metropolitan Assembly	369,000	289,610	658,610	231,509	427,101
Tano South Municipal Assembly	74,548	13,000	87,548	78,959	8,589
Tarkwa Nsuaem Municipal Assembly	50,000	0	50,000	46,861	3,139
Tatale Sanguli District Assembly	56,000	0	56,000	48,219	7,781
Techiman Municipal Assembly	10,000	0	10,000	6,275	3,725
Tema Metropolitan Assembly	140,000	45,000	185,000	227,948	(42,948)
Tema West Municipal Assembly	49,200	0	49,200	0	49,200
Tolon District Assembly	22,000	32,212	54,212	19,940	34,272
Twifo Hemang Lower Denkyira District Assembly	176,900	8,000	184,900	145,693	39,207
Twifu Ati Morkwa District Assembly	80,000	0	80,000	61,534	18,466
Upper Denkyira East Municipal Assembly	20,000	0	20,000	0	20,000
Upper Denkyira West District Assembly	12,000	0	12,000	0	12,000
Wa Municipal Assembly	125,000	0	125,000	122,943	2,057
Wassa Amenfi West Municipal Assembly	3,000	13,400	16,400	7,975	8,425
Weija-Gbawe Municipal Assembly	28,000	0	28,000	1,650	26,350
Wenchi Municipal Assembly	170,454	155,689	326,143	132,284	193,859

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT
FOR THE YEAR 2022 BY COST CENTRES - SOCIAL BENEFIT**

MMDA	APPROPRIATION BUDGET GH¢	UPPLEMENTAR BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE TOTAL GH¢
West Akim Municipal Assembly	5,000	0	5,000	71,726	(66,726)
West Mamprusi Municipal Assembly	65,000	54,607	119,607	46,652	72,954
Yendi Municipal Assembly	100,000	30,139	130,139	250	129,889
Yunyoo Nasuan District Assembly	100,000	0	100,000	28,100	71,900
Zabzugu District Assembly	29,000	10,354	39,354	0	39,354
Grand Total	12,492,464	3,589,122	16,081,585	9,794,208	6,287,378

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2022 BY COST CENTRES - SUBSIDY**

MDA	APPROPRIATION BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL BUDGET		VARIANCE TOTAL	
	GH¢		GH¢		GH¢		GH¢		GH¢	
Ministry of Education										
Ghana Education Service (GES)	73,024,570		(58,515,520)		14,509,050		19,488,638		(4,979,588)	
Tertiary	0		0		0		12,070		(12,070)	
WAEC (National)	37,072,980		(29,707,052)		7,365,928		6,000,000		1,365,928	
TOTAL	110,097,550		(88,222,572)		21,874,978		25,500,708		(3,625,730)	
Ministry of Energy										
Other Government Obligation_Subsidy	0		0		0		536,583,478		(536,583,478)	
TOTAL	0		0		0		536,583,478		(536,583,478)	
Ministry of Environment Science, Technology and Innovation										
Ghana Atomic Energy Commission	0		0		0		30,690		(30,690)	
TOTAL	0		0		0		30,690		(30,690)	
Ministry of Food and Agriculture										
Crop Services Directorate	474,000,000		(137,664,232)		336,335,768		365,588,210		(29,252,443)	
TOTAL	474,000,000		(137,664,232)		336,335,768		365,588,210		(29,252,443)	
Central GoG										
Subsidies in Petroleum Products	326,482,442		0		326,482,442		0		326,482,442	
TOTAL	326,482,442		0		326,482,442		0		326,482,442	
Grand Total	910,579,992		(225,886,805)		684,693,187		927,703,086		(243,009,899)	

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES- SUBSIDY

MMDA	APPROPRIATION			SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ada West District Assembly	0		30,000		30,000		0		0		30,000
Afigya Kwabre North District Assembly	20,000		0		20,000		0		0		20,000
Agortime Ziope District Assembly	43,000		0		43,000		0		0		43,000
Ahafo Ano South East Municipal Assembly	21,400		21,400		42,800		0		0		42,800
Amanzie Central District Assembly	170,000		0		170,000		12,000		12,000		158,000
Asutifi South District Assembly	441,196		37,035		478,231		33,568		33,568		444,663
Atwima Mponua District Assembly	0		30,000		30,000		0		0		30,000
Bawku Municipal Assembly	10,000		0		10,000		0		0		10,000
Biakoye District Assembly	2,000		0		2,000		0		0		2,000
Birim South District Assembly	40,000		0		40,000		0		0		40,000
Jaman North District Assembly	0		182,925		182,925		182,470		182,470		455
Kwahu South District Assembly	35,000		0		35,000		6,500		6,500		28,500
New Juaben North Municipal Assembly	10,000		3,512		13,512		6,940		6,940		6,572
Nkwanta South Municipal Assembly	3,000		0		3,000		0		0		3,000
Prestea-Huni Valley Municipal Assembly	40,000		0		40,000		10,000		10,000		30,000
Sissala East Municipal Assembly	50,000		50,000		100,000		0		0		100,000
Suaman District Assembly	20,000		0		20,000		0		0		20,000
Upper Denkyira West District Assembly	20,000		0		20,000		0		0		20,000
Grand Total	925,596		354,872		1,280,468		251,479		1,028,990		1,028,990

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - NON-FINANCIAL ASSET**

MDAs	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¢
Audit Service										
Headquarters	43,294,000	(4,087,500)	39,206,500	6,449,140	32,757,360					
TOTAL	43,294,000	(4,087,500)	39,206,500	6,449,140	32,757,360					
Commission on Human Rights and Admin. Justice										
Administration and Finance Department	6,000,000	(1,800,000)	4,200,000	2,621,608	1,578,392					
TOTAL	6,000,000	(1,800,000)	4,200,000	2,621,608	1,578,392					
Electoral Commission										
Headquarters	10,000,000	(3,000,000)	7,000,000	0	7,000,000					
TOTAL	10,000,000	(3,000,000)	7,000,000	0	7,000,000					
Energy Fund										
Energy Levy Fund	0	0	0	2,698,381	(2,698,381)					
TOTAL	0	0	0	2,698,381	(2,698,381)					
GETFund										
GETFUND	0	0	0	1,141,300,297	(1,141,300,297)					
TOTAL	0	0	0	1,141,300,297	(1,141,300,297)					
Ghana Revenue Authority										
Headquarters	0	0	0	146,045,104	(146,045,104)					
TOTAL	0	0	0	146,045,104	(146,045,104)					
Judiciary and Judicial Service										
General Administration	32,770,094	(8,104,780)	24,665,314	6,169,795	18,495,520					
Judiciary	32,018,000	(9,605,020)	22,412,980	24,225,748	(1,812,768)					
TOTAL	64,788,094	(17,709,800)	47,078,294	30,395,542	16,682,752					
Legal Aid Commission										
Headquarters	805,000	(734,077)	70,923	29,210	41,713					
TOTAL	805,000	(734,077)	70,923	29,210	41,713					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	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¢
Min of Employment & Labour Relation										
Headquarters	17,585,850	(3,011,085)	14,574,765	290,915	14,283,850					
Management Development & Productivity Institute	30,385,004	0	30,385,004	0	30,385,004					
National Pensions and Regulatory Authority	21,702,750	0	21,702,750	4,127,321	17,575,429					
National Vocational Training Institute	2,599,943	0	2,599,943	179,645	2,420,298					
Opportunity Industrialisation Center	716,453	0	716,453	0	716,453					
Other Government Obligation_Non Road Arrears	0	0	0	8,967,186	(8,967,186)					
TOTAL	72,990,000	(3,011,085)	69,978,915	13,565,067	56,413,848					
Ministry of Communications and Digitalisation										
Cyber Security Secretariat	12,000,000	(8,942,768)	3,057,232	2,497,200	560,032					
Data Protection Commission	643,831	0	643,831	0	643,831					
E-Transform Ghana Project	205,918,000	0	205,918,000	0	205,918,000					
Ghana - India Kofi Annan Centre of Excellence in ICT	1,525,919	(574,495)	951,424	0	951,424					
Ghana Meteorological Agency	1,680,000	(1,531,988)	148,012	18,241,557	(18,093,545)					
Headquarters	2,240,371	(2,042,988)	197,383	631,372	(433,989)					
National Information Technology Agency	44,633,879	(35,489,794)	9,144,085	2,028,440	7,115,644					
Postal & Courier Services Regulatory Commission	1,750,000	(1,595,820)	154,180	0	154,180					
TOTAL	270,392,000	(50,177,854)	220,214,146	23,398,569	196,815,577					
Ministry of Chieftaincy and Religious Affairs										
Headquarters	42,805,000	(39,033,765)	3,771,235	3,706,303	64,932					
TOTAL	42,805,000	(39,033,765)	3,771,235	3,706,303	64,932					
Ministry of Defence										
Ghana Armed Forces	196,305,000	(171,282,092)	25,022,908	24,173,510	849,398					
Headquarters	182,197,000	(547,138)	181,649,862	0	181,649,862					
Other Government Obligation_Non Road Arrears	0	0	0	243,583,850	(243,583,850)					
TOTAL	378,502,000	(171,829,230)	206,672,770	267,757,360	(61,084,590)					
Ministry of Education										
Ghana Education Service (GES)	6,485,600	0	6,485,600	3,455,144	3,030,456					
Ghana Library Board	98,828	0	98,828	2,796,104	(2,697,277)					
Headquarters	557,728,274	(12,887,027)	544,841,247	67,735,196	477,106,051					
National Service Secretariat	5,570,366	0	5,570,366	0	5,570,366					
Tertiary	866,179,932	0	866,179,932	689,286,929	176,893,003					
TOTAL	1,436,063,000	(12,887,027)	1,423,175,973	763,273,373	659,902,600					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE GH¢
Ministry of Energy					
Energy Commission	8,597,000	0	8,597,000	0	8,597,000
Headquarters	480,812,001	(60,352,613)	420,459,387	91,088,567	329,370,820
Other Government Obligation_Non Road Arrears	0	0	0	365,994,610	(365,994,610)
TOTAL	489,409,001	(60,352,613)	429,056,387	457,083,177	(28,026,790)
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	19,483,174	(273,569)	19,209,605	3,860,598	15,349,007
Environmental Protection Agency	55,162,688	0	55,162,688	14,376,485	40,786,204
Ghana Atomic Energy Commission	10,789,297	(273,569)	10,515,727	4,660,161	5,855,566
Headquarters	19,368,651	(3,921,159)	15,447,492	0	15,447,492
Land Use & Spatial Planning Authority(T.C.P.D)	200,000	(182,379)	17,621	0	17,621
National Biosafety Authority (NBA)	157,288	(91,190)	66,098	0	66,098
Nuclear Regulatory Authority	1,588,902	(91,190)	1,497,712	639,373	858,339
TOTAL	106,750,000	(4,833,056)	101,916,944	23,536,617	78,380,327
Ministry of Finance					
Controller and Acct. General's Dept.	4,268,229	(536,053)	3,732,175	3,716,436	15,740
Finance Headquarters	116,953,780	(85,064,547)	31,889,233	18,685,783	13,203,450
Financial Intelligence Centre	460,580	(201,548)	259,033	258,774	259
Institute of Accountancy Training	452,900	(198,187)	254,713	268,812	(14,099)
Other Government Obligation_Contingency	0	0	0	113,331	(113,331)
Other Government Obligation_General Government Services	0	0	0	231,537	(231,537)
Other Government Obligation_Non Road Arrears	0	0	0	2,986,000	(2,986,000)
Public Procurement Authority	1,460,350	(268,639)	1,191,711	81,400	1,110,311
Statistical Service	921,162	(403,095)	518,066	6,158,183	(5,640,117)
TOTAL	124,517,000	(86,672,069)	37,844,931	32,500,256	5,344,676
Ministry of Fisheries and Aquaculture Development					
Fisheries Commission	10,133,379	0	10,133,379	5,501,400	4,631,980
Headquarters	22,134,621	3,600,000	25,734,621	5,005,545	20,729,076
Other Government Obligation_Non Road Arrears	0	0	0	16,163,550	(16,163,550)
TOTAL	32,268,000	3,600,000	35,868,000	26,670,494	9,197,506

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	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¢
Ministry of Food and Agriculture										
Crop Services Directorate	0	0	0	0	0	0	840,000	840,000	(840,000)	
Finance and Administration Directorate	187,092,413	(42,146,900)	144,945,513	144,945,513	56,230,902	56,230,902	88,714,611	88,714,611	88,714,611	
Ghana Irrigation Development Authority	57,856,587	69,333,381	127,189,968	127,189,968	112,073,804	112,073,804	15,116,164	15,116,164	15,116,164	
Grains and Legumes Dev. Board	257,042	0	257,042	257,042	0	0	257,042	257,042	257,042	
Other Government Obligation_Non Road Arrears	0	0	0	0	3,924,983	3,924,983	(3,924,983)	(3,924,983)	(3,924,983)	
Plant Protection & Regulatory Services	1,770,337	0	1,770,337	1,770,337	587,439	587,439	1,182,898	1,182,898	1,182,898	
Veterinary Services Dept. (Central Administration)	696,621	0	696,621	696,621	0	0	696,621	696,621	696,621	
TOTAL	247,673,000	27,186,481	274,859,481	274,859,481	173,657,129	173,657,129	101,202,352	101,202,352	101,202,352	
Ministry of Foreign Affairs and Reg Integration										
Headquarters	18,447,000	(3,191,641)	15,255,359	15,255,359	2,205,983	2,205,983	13,049,376	13,049,376	13,049,376	
Other Government Obligation_Contingency	0	0	0	0	584,124	584,124	(584,124)	(584,124)	(584,124)	
TOTAL	18,447,000	(3,191,641)	15,255,359	15,255,359	2,790,106	2,790,106	12,465,253	12,465,253	12,465,253	
Ministry of Gender, Children and Social Protection										
Headquarters	4,830,000	(4,404,464)	425,536	425,536	5,191,361	5,191,361	(4,765,825)	(4,765,825)	(4,765,825)	
TOTAL	4,830,000	(4,404,464)	425,536	425,536	5,191,361	5,191,361	(4,765,825)	(4,765,825)	(4,765,825)	
Ministry of Health										
Ahmadiyya Muslim Health Service-Ghana	1,392,126	0	1,392,126	1,392,126	0	0	1,392,126	1,392,126	1,392,126	
Christian Health Association of Ghana	98,438,151	0	98,438,151	98,438,151	0	0	98,438,151	98,438,151	98,438,151	
District Health Administration	11,559,212	0	11,559,212	11,559,212	248,885	248,885	11,310,327	11,310,327	11,310,327	
District Hospitals	31,984,078	0	31,984,078	31,984,078	(230,086,168)	(230,086,168)	262,070,245	262,070,245	262,070,245	
Ghana Health Service (GHS)	12,240,149	0	12,240,149	12,240,149	6,316,086	6,316,086	5,924,063	5,924,063	5,924,063	
Health Administration-Greater Accra	619,977	0	619,977	619,977	0	0	619,977	619,977	619,977	
Health Headquarters	1,468,313,366	(196,305,111)	1,272,008,255	1,272,008,255	32,281,757	32,281,757	1,239,726,498	1,239,726,498	1,239,726,498	
Other Government Obligation_Non Road Arrears	0	0	0	0	8,000,000	8,000,000	(8,000,000)	(8,000,000)	(8,000,000)	
Regulatory Agencies	36,601,327	0	36,601,327	36,601,327	30,566,368	30,566,368	6,034,959	6,034,959	6,034,959	
Sub Districts-CHIPS Compound	0	0	0	0	21,042	21,042	(21,042)	(21,042)	(21,042)	
Sub Districts-Clinics	0	0	0	0	325,736	325,736	(325,736)	(325,736)	(325,736)	
Sub Districts-Health Centres	791,842	0	791,842	791,842	404,214	404,214	387,627	387,627	387,627	
Sub Districts-Polyclinics	5,059,549	0	5,059,549	5,059,549	460,763	460,763	4,598,786	4,598,786	4,598,786	
Subvented Organisations	10,812,634	0	10,812,634	10,812,634	75,993,272	75,993,272	(65,180,638)	(65,180,638)	(65,180,638)	
Teaching Hospitals	66,190,651	0	66,190,651	66,190,651	174,369,630	174,369,630	(108,178,979)	(108,178,979)	(108,178,979)	
Training Institutions	101,332,939	0	101,332,939	101,332,939	74,861,937	74,861,937	26,471,002	26,471,002	26,471,002	
TOTAL	1,845,336,000	(196,305,111)	1,649,030,889	1,649,030,889	173,763,522	173,763,522	1,475,267,367	1,475,267,367	1,475,267,367	

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - NON-FINANCIAL ASSET**

MDAs	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¢
Ministry of Information										
Ghana Broadcasting Corporation (GBC)	4,739,000	0	0	4,739,000	0	4,739,000	0	4,739,000		4,739,000
Ghana News Agency	1,500,000	(1,367,846)		132,154	0	132,154	0	132,154		132,154
Headquarters	4,000,000	(3,647,589)		352,411		512,592		(160,182)		
Information Services Department	1,500,000	(1,367,846)		132,154		66,999		65,155		
TOTAL	11,739,000	(6,383,281)		5,355,719		579,592		4,776,127		
Ministry of Lands and Natural Resources										
Forestry Commission	13,850,836	0	0	13,850,836		21,344,214		(7,493,378)		
Geological Survey Department	462,220	0	0	462,220		4,258,593		(3,796,373)		
Ghana Integrated Iron and Steel Development Corporation	12,000,000	0	0	12,000,000		3,465,247		8,534,753		
Ghana School of Survey & Mapping	695,088	0	0	695,088		303,088		392,000		
GIADEC	6,040,080	5,367,001		11,407,081		306,965		11,100,116		
Headquarters	30,000,000	(20,400,000)		9,600,000		2,130,494		7,469,506		
Lands Commission	30,050,405	0	0	30,050,405		24,582,609		5,467,796		
Minerals Commission	162,559,175	0	0	162,559,175		297,162,166		(134,602,991)		
O.A.S.L	5,689,196	0	0	5,689,196		3,047,837		2,641,358		
TOTAL	261,347,000	(15,032,999)		246,314,001		356,601,213		(110,287,212)		
Ministry of Local Govt, Decentralisation and Rural Development										
Community Development	100,000	(91,190)		8,810		0		8,810		
Births and Death	1,397,000	(182,380)		1,214,621		484,025		730,596		
Department of Parks and Gardens	200,000	(182,380)		17,621		384,498		(366,877)		
Headquarters	720,780,000	(1,305,837)		719,474,163		164,978,755		554,495,407		
Local Government Service	69,947,000	(57,499,000)		12,448,000		8,108,614		4,339,386		
Other Government Obligation_Contingency	0	0	0	0		7,624,531		(7,624,531)		
Other Government Obligation_Non Road Arrears	0	0	0	0		379,033		(379,033)		
TOTAL	792,424,000	(59,260,786)		733,163,214		181,959,455		551,203,759		
Ministry Of National Security										
Bureau of National Communication	10,000,000	(9,118,973)		881,027		0		881,027		
Bureau of National Investigation (BNI)	1,800,000	(1,641,415)		158,585		1,399,455		(1,240,870)		
Headquarters	100,284,000	(2,735,692)		97,548,308		0		97,548,308		
Research Department	1,800,000	(1,641,415)		158,585		0		158,585		
TOTAL	113,884,000	(15,137,496)		98,746,504		1,399,455		97,347,049		

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	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¢
Ministry Of Parliamentary Affairs										
Headquarters	3,720,000	(3,392,258)	327,742		301,872		25,870			
TOTAL	3,720,000	(3,392,258)	327,742		301,872		25,870			
Ministry Of Railway Development										
Ghana Railway Development Authority	439,239,170	2,626,312	441,865,482		433,520		441,431,962			
Headquarters	118,402,830	429,368	118,832,198		153,442,235		(34,610,038)			
Other Government Obligation_Non Road Arrears	0	0	0		175,284,777		(175,284,777)			
TOTAL	557,642,000	3,055,680	560,697,680		329,160,533		231,537,147			
Ministry of Roads and Highways										
Department of Feeder Roads	593,807,000	(163,814,395)	429,992,605		216,259,804		213,732,801			
Department of Urban Roads	1,525,500,000	(321,750,138)	1,203,749,862		392,336,788		811,413,075			
Ghana Highway Authority	1,770,458,000	250,574,944	2,021,032,944		1,151,713,764		869,319,179			
Headquarters	20,000,000	(13,204,520)	6,795,480		32,932,699		(26,137,219)			
Other Government Obligation_Non Road Arrears	0	0	0		841,087,151		(841,087,151)			
TOTAL	3,909,765,000	(248,194,109)	3,661,570,891		2,634,330,206		1,027,240,685			
Ministry Of Sanitation and Water Resources										
Community Water and Sanitation Dept	668,735,659	(13,972,956)	654,762,703		75,602,005		579,160,698			
Environmental Health and Sanitation	11,209,246	(8,353,159)	2,856,087		15,371,121		(12,515,034)			
Ghana Water Company Limited	12,118,152	0	12,118,152		0		12,118,152			
Headquarters	9,198,656	(7,188,496)	2,010,159		88,042,261		(86,032,102)			
Other Government Obligation_Arrear	0	0	0		123,319,378		(123,319,378)			
Water Resources Commission	6,845,288	(1,681,504)	5,163,783		375,530		4,788,254			
TOTAL	708,107,000	(31,196,116)	676,910,884		302,710,295		374,200,589			
Ministry of The Interior										
Gaming Board	4,727,933	0	4,727,933		368,269		4,359,664			
Ghana Immigration Service	12,223,067	(1,458,832)	10,764,235		9,182,675		1,581,560			
Ghana Police Service	0	0	0		26,588,208		(26,588,208)			
Ghana Prisons Service	7,000,000	(5,105,912)	1,894,088		671,670		1,222,418			
Ghana Refugee Board	7,500,000	(5,470,620)	2,029,380		0		2,029,380			
Headquarters	15,182,000	(13,716,676)	1,465,324		3,723,138		(2,257,814)			
National Commission on Small Arms	2,200,000	(1,604,715)	595,285		50,000		545,285			
National Disaster Management Organization	7,000,000	(5,105,912)	1,894,088		956,087		938,001			
National Peace Council	1,000,000	(729,416)	270,584		95,888		174,696			

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - NON-FINANCIAL ASSET**

MDAs	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE
	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢		
Other Government Obligation_Contingency	0	0	0	0	0	0	9,132,954	(9,132,954)	
Other Government Obligation_General Government Services	0	0	0	0	0	0	9,009,537	(9,009,537)	
Other Government Obligation_Non Road Arrears	0	0	0	0	0	0	2,963,286	(2,963,286)	
TOTAL	56,833,000	(33,192,084)	23,640,916	62,741,712	(39,100,796)				
Ministry of Tourism, Arts and Culture									
Ghana Tourism Authority	2,553,650	0	2,553,650	0	2,553,650	0	2,553,650		
Headquarters	18,214,000	(1,823,795)	16,390,205	884,787	15,505,418				
HOTCATT	30,757	0	30,757	0	30,757	0	30,757		
Subvented Agencies	1,151,593	0	1,151,593	0	1,151,593	0	1,151,593		
TOTAL	21,950,000	(1,823,795)	20,126,205	884,787	19,241,418				
Ministry of Trade and Industry									
CEDECOM	450,000	(146,521)	303,479	0	303,479	0	303,479		
Ghana Free Zones Authority	13,818,301	0	13,818,301	1,024,101	12,794,200				
Ghana Standards Authority	41,758,681	(6,024)	41,752,657	9,175,211	32,577,446				
GRATIS	45,249	(14,733)	30,516	0	30,516	0	30,516		
Headquarters	231,612,735	11,429,101	243,041,836	92,813,049	150,228,787				
NBSSI	711,734	(43,458)	668,276	0	668,276	0	668,276		
Regional Trade Offices	827,299	(269,370)	557,929	0	557,929	0	557,929		
TOTAL	289,224,000	10,948,994	300,172,994	103,012,362	197,160,632				
Ministry of Transport									
Driver and Vehicle Licensing Authority	20,592,000	0	20,592,000	8,797,819	11,794,181				
Ghana Shippers Council	0	0	0	4,971,668	(4,971,668)				
Government Technical Training Centre	800,000	(707,241)	92,759	290,216	(197,457)				
Headquarters	664,772,000	(175,523,135)	489,248,865	20,737,099	468,511,766				
National Road Safety Commission	8,197,000	0	8,197,000	1,733,000	6,464,000				
TOTAL	694,361,000	(176,230,376)	518,130,624	36,529,803	481,600,821				
Ministry of Works and Housing									
Headquarters	6,241,218	(4,680,198)	1,561,020	2,948,802	(1,387,782)				
Housing and Rent Control Department	115,363,871	16,008,160	131,372,031	11,581,656	119,790,374				
Other Government Obligation_Non Road Arrears	0	0	0	482,206,692	(482,206,692)				
Works	273,043,911	(144,603,190)	128,440,721	109,555,231	18,885,490				
TOTAL	394,649,000	(133,275,228)	261,373,772	606,292,381	(344,918,609)				

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE
	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢		
Ministry of Youth and Sports									
Headquarters	261,786,410	(49,468,068)	212,318,342	608,061,682	(395,743,340)				
National Sports Authority	456,012	(415,836)	40,176	109,849	(69,674)				
National Sports College	406,578	(370,758)	35,821	0	35,821				
Other Government Obligation_Contingency	0	0	0	1,271,467	(1,271,467)				
Other Government Obligation_Non Road Arrears	0	0	0	5,082,546	(5,082,546)				
TOTAL	262,649,000	(50,254,662)	212,394,338	614,525,544	(402,131,206)				
National Commission for Civic Education									
Regional Offices	5,805,000	0	5,805,000	2,918,463	2,886,537				
TOTAL	5,805,000	0	5,805,000	2,918,463	2,886,537				
National Development Planning Commission									
Headquarters	3,456,000	(3,151,517)	304,483	0	304,483				
TOTAL	3,456,000	(3,151,517)	304,483	0	304,483				
National Health Fund									
National Health Fund	0	0	0	53,507,271	(53,507,271)				
TOTAL	0	0	0	53,507,271	(53,507,271)				
National Labour Commission									
Gen. Admin Headquarters	805,000	(734,077)	70,923	70,000	923				
Other Government Obligation_Non Road Arrears	0	0	0	439,900	(439,900)				
TOTAL	805,000	(734,077)	70,923	509,900	(438,977)				
National Media Commission									
General Administration	805,000	0	805,000	805,000	0				
TOTAL	805,000	0	805,000	805,000	0				
Office of Government Machinery									
Public Enterprises	2,675,000	(2,439,325)	235,675	57,616	178,059				
Commissions and Councils	6,000,000	(5,471,384)	528,616	282,949	245,667				
Ghana Investment Promotion Centre (GIPC)	760,659	0	760,659	423,265	337,394				
National Identification Authority (NIA)	50,797,547	(14,000,000)	36,797,547	22,549,205	14,248,343				
Office of the President	65,003,000	0	65,003,000	33,046,477	31,956,523				
Other Government Obligation_Contingency	0	0	0	1,336,798	(1,336,798)				
Other Government Obligation_Non Road Arrears	0	0	0	5,129,400	(5,129,400)				
Special Development Initiatives	946,509,000	(291,495,726)	655,013,274	222,954,666	432,058,608				
State Interests And Governance	7,966,392.74								
TOTAL	1,079,711,599	(313,406,435)	766,305,164	285,780,375	480,524,789				

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022 BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION		SUPPLEMENTARY		REVISED		ACTUAL		VARIANCE
	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢	BUDGET GH¢		
Office of the Attorney General and Ministry of Justice									
Attorney General's Department	236,912	(216,039)			20,872	23,321		(2,449)	
CopyRight Office	90,724	(82,731)			7,993	0		7,993	
Council for Law Reporting	162,338	(95,063)			67,275	58,015		9,259	
Economic and Organised Crime Office	201,411	(183,666)			17,745	4,173,632		(4,155,888)	
General Administration	21,143,858	(13,281,028)			7,862,830	3,692,092		4,170,738	
General Legal Council	9,493,867	(146,816)			9,347,052	11,919,662		(2,572,610)	
Law Reform Commission	110,849	(101,082)			9,766	0		9,766	
Other Government Obligation_Contingency	0	0			0	788,511		(788,511)	
Other Government Obligation_Non Road Arrears	0	0			0	4,912,656		(4,912,656)	
Registrar General's Dep't	6,126,043	(146,816)			5,979,227	25,923,523		(19,944,296)	
TOTAL	37,566,000	(14,253,240)			23,312,760	51,491,411		(28,178,652)	
Office of the Head of Civil Service									
Civil Service Training Centre	0	0			0	82,811		(82,811)	
Government Secretariat School	0	0			0	293,455		(293,455)	
Headquarters	1,934,000	(182,379)			1,751,621	55,350		1,696,271	
Management Services Division	330,000	(273,569)			56,431	0		56,431	
Public Records and Archives Administration Department	305,000	(278,129)			26,871	0		26,871	
TOTAL	2,569,000	(734,077)			1,834,923	431,616		1,403,307	
Office of the Special Prosecutor									
Headquarters	65,000,000	(19,500,000)			45,500,000	30,673,711		14,826,289	
TOTAL	65,000,000	(19,500,000)			45,500,000	30,673,711		14,826,289	
Parliament of Ghana									
General Administration	100,000,000	(80,000,000)			20,000,000	41,366,639		(21,366,639)	
Other Government Obligation_Non Road Arrears	0	0			0	983,334		(983,334)	
TOTAL	100,000,000	(80,000,000)			20,000,000	42,349,973		(22,349,973)	
Public Services Commission									
Office of the Executive Secretary	3,765,000	(3,233,294)			531,706	527,799		3,907	
TOTAL	3,765,000	(3,233,294)			531,706	527,799		3,907	

**CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - NON-FINANCIAL ASSET**

MDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL BUDGET GH¢	VARIANCE GH¢
Right to Information Commission					
Headquarters	300,000	(273,569)	26,431	26,424	7
TOTAL	300,000	(273,569)	26,431	26,424	7
Road Fund					
Road Fund	0	0	0	23,550	(23,550)
TOTAL	0	0	0	23,550	(23,550)
Central GoG					
Contingency	528,264,242	(412,674,201)	115,590,041	0	115,590,041
General Government Services	2,007,502,570	(922,469,284)	1,085,033,286	17,261,850,883	(16,176,817,597)
TOTAL	2,535,766,812	(1,335,143,485)	1,200,623,327	17,261,850,883	(16,061,227,556)
Grand Total	17,108,712,507	(3,159,041,021)	13,949,671,485	26,258,358,200	(12,308,686,715)

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - NON-FINANCIAL ASSET**

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET GHc	BUDGET GHc	BUDGET GHc	BUDGET GHc	GHc
Ablekuma Central Municipal Assembly_AbCMA	11,146,894	1,603,802	12,750,697	2,989,508	9,761,189
Ablekuma North Municipal Assembly	7,241,302	2,347,254	9,588,556	3,617,151	5,971,405
Ablekuma West Municipal Assembly	7,875,685	830,000	8,705,685	11,141,827	(2,436,142)
Abuakwa North Municipal Assembly	4,348,451	459,213	4,807,664	1,671,284	3,136,381
Abuakwa South Municipal Assembly	22,144,421	7,304,910	29,449,330	5,693,233	23,756,097
Abura /Asebu/Kwamankese District Assembly	3,589,963	1,110,242	4,700,206	1,483,322	3,216,883
Accra Metropolitan Assembly	14,123,823	400,000	14,523,823	620,691	13,903,132
Achiase District Assembly_AcDA	4,043,280	4,700,000	8,743,280	2,668,295	6,074,985
Ada East District Assembly	6,964,222	1,494,999	8,459,222	733,473	7,725,748
Ada West District Assembly	4,849,951	100,000	4,949,951	2,160,171	2,789,780
Adaklu District Assembly	4,012,958	3,825,000	7,837,958	947,452	6,890,506
Adansi Asokwa District Assembly	3,128,505	22,619	3,151,124	642,590	2,508,534
Adansi North District Assembly	4,692,940	1,120,132	5,813,072	2,102,985	3,710,087
Adansi South District Assembly	2,720,641	0	2,720,641	2,079,337	641,304
Adenta Municipal Assembly	16,089,202	4,340,452	20,429,654	6,190,386	14,239,267
Afadzato South District Assembly	4,539,338	1,460,000	5,999,338	1,584,074	4,415,265
Afigya Kwabre North District Assembly	4,181,012	441,297	4,622,309	1,439,933	3,182,376
Afigya Kwabre South District Assembly	5,898,199	991,389	6,889,588	1,176,417	5,713,171
Agona East District Assembly	2,782,390	700,000	3,482,390	1,080,299	2,402,090
Agona West Municipal Assembly	15,060,981	1,205,000	16,265,981	10,946,533	5,319,448
Agortime Ziope District Assembly	3,509,599	210,000	3,719,599	391,306	3,328,293
Ahafo Ano North Municipal Assembly	5,106,818	3,268,634	8,375,452	1,794,854	6,580,598
Ahafo Ano South East Municipal Assembly	3,698,592	4,442,369	8,140,961	42,558	8,098,403
Ahafo Ano South West District Assembly	3,233,187	1,140,391	4,373,578	2,364,789	2,008,789
Ahanta West Municipal Assembly	4,719,941	7,804,743	12,524,684	2,542,910	9,981,773
Ajumako/Enyan/Esiam District Assembly	4,575,420	188,263	4,763,683	1,101,131	3,662,553
Akatsi North District Assembly	3,941,250	294,389	4,235,639	1,436,214	2,799,425
Akatsi South District Assembly	3,585,708	558,546	4,144,254	5,549,010	(1,404,756)
Akrofuom District Assembly	6,768,507	1,570,349	8,338,856	8,105,022	233,834
Akuapem South District Assembly	3,168,267	602,000	3,770,267	2,158,832	1,611,435
Akuapim North Municipal Assembly	3,706,279	1,140,000	4,846,279	2,263,830	2,582,449
Akyemansa District Assembly	3,930,867	638,846	4,569,713	1,887,142	2,682,571
Amansie Central District Assembly	4,342,308	2,057,205	6,399,513	2,609,995	3,789,518
Amansie South District Assembly	5,519,292	1,563,995	7,083,287	2,954,300	4,128,987
Amansie West District Assembly	7,256,569	676,657	7,933,226	3,493,441	4,439,785
Amenfi Central District Assembly	3,666,571	2,530,016	6,196,588	4,297,781	1,898,807
Anloga District Assembly_AnDA	3,183,086	334,814	3,517,900	887,654	2,630,245
Aowin Municipal Assembly	3,939,711	1,704,436	5,644,147	4,089,837	1,554,310
Asante Akim Central Municipal Assembly	4,937,082	1,500,000	6,437,082	208,623	6,228,459
Asante Akim North District Assembly	2,995,790	473,819	3,469,609	1,451,972	2,017,637
Asante Akim South Municipal Assembly	4,532,897	1,248,000	5,780,897	2,539,753	3,241,144
Asene-Manso-Akroso District Assembly	5,077,916	150,000	5,227,916	1,918,563	3,309,354
Ashaiman Municipal Assembly	5,596,296	1,200,000	6,796,296	3,568,872	3,227,425
Asikuma-Odoben-Brakwa-Breman District Assen	4,462,499	118,512	4,581,011	1,538,284	3,042,727
Asokore Mampong Municipal Assembly	4,513,084	3,977,928	8,491,012	3,176,417	5,314,594
Asokwa Municipal Assembly	32,000,285	1,349,134	33,349,419	13,162,333	20,187,086
Assin Fosu Municipal Assembly	4,304,273	5,295,231	9,599,504	2,202,152	7,397,353
Assin North District Assembly	3,023,193	134,969	3,158,162	466,552	2,691,610
Assin South District Assembly	3,515,199	239,389	3,754,588	1,314,474	2,440,114
Asunafo North Municipal Assembly	4,524,876	2,355,822	6,880,698	2,232,006	4,648,692
Asunafo South District Assembly	7,956,227	4,018,113	11,974,340	1,000,371	10,973,969
Asuogyaman District Assembly	3,316,009	213,170	3,529,179	1,739,951	1,789,228
Asutifi North District Assembly	30,024,792	0	30,024,792	10,244,297	19,780,495
Asutifi South District Assembly	8,611,227	6,138,449	14,749,676	1,717,617	13,032,059
Atebubu Amantin Municipal Assembly	3,925,133	1,626,302	5,551,435	537,886	5,013,549
Atiwa East District Assembly	4,475,366	300,000	4,775,366	1,626,714	3,148,652
Atiwa West District Assembly	6,647,679	4,528,316	11,175,995	4,747,748	6,428,247
Atwima Kwanwoma District Assembly	3,325,864	0	3,325,864	2,126,204	1,199,660
Atwima Mponua District Assembly	4,949,601	3,313,200	8,262,802	1,092,691	7,170,110
Atwima Nwabiagya Municipal Assembly	5,440,046	436,000	5,876,046	1,815,506	4,060,540
Atwima Nwabiagya North District Assembly	3,604,609	1,067,852	4,672,461	2,246,377	2,426,084
Awutu Senya District Assembly	6,063,619	1,737,675	7,801,295	3,881,350	3,919,945
Awutu Senya East Municipal Assembly	13,682,257	17,852,414	31,534,671	2,869,874	28,664,797
Ayawaso Central Municipal Assembly_ACMA	5,695,521	2,127,599	7,823,120	6,309,211	1,513,909
Ayawaso East Municipal Assembly	6,077,340	1,700,000	7,777,340	1,350,726	6,426,614
Ayawaso North Municipal Assembly	10,222,663	3,876,854	14,099,517	3,606,024	10,493,493
Ayawaso West Municipal Assembly	10,176,600	4,611,580	14,788,179	3,231,692	11,556,487
Ayensuano District Assembly	5,330,304	300,000	5,630,304	2,273,007	3,357,297
Banda District Assembly	3,353,536	4,768,805	8,122,341	593,447	7,528,894
Bawku Municipal Assembly	18,891,673	2,213,187	21,104,860	4,125,073	16,979,787
Bawku West District Assembly	5,283,910	785,120	6,069,030	1,824,763	4,244,267

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - NON-FINANCIAL ASSET**

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	
	GHC	GHC	GHC	GHC	GHC
Bekwai Municipal Assembly	4,377,071	1,480,000	5,857,071	2,839,160	3,017,911
Berekum East Municipal Assembly	16,353,562	2,700,000	19,053,562	5,310,583	13,742,979
Berekum West District Assembly	2,671,252	2,731,252	5,402,503	1,064,953	4,337,550
Bia East District Assembly	3,018,596	0	3,018,596	687,742	2,330,853
Bia West District Assembly	548,603	1,635,736	2,184,339	2,192,883	(8,543)
Biakoye District Assembly	4,115,964	724,000	4,839,964	1,007,415	3,832,549
Bibiani/Anhwiaso/Bekwai Municipal Assembly	2,813,188	1,160,120	3,973,309	781,903	3,191,406
Binduri District Assembly	5,011,458	273,043	5,284,501	1,570,175	3,714,326
Birim North District Assembly	6,532,366	1,205,446	7,737,811	4,301,846	3,435,966
Birim South District Assembly	4,094,340	1,139,846	5,234,186	1,295,806	3,938,379
Birim Central Municipal Assembly	28,708,962	1,238,133	29,947,095	9,988,074	19,959,021
Bodi District Assembly	3,150,686	2,614,898	5,765,584	1,452,415	4,313,168
Bole District Assembly	4,382,489	6,287,474	10,669,963	2,860,825	7,809,139
Bolgatanga East District Assembly	4,848,958	1,134,513	5,983,471	544,219	5,439,252
Bolgatanga Municipal Assembly	17,120,239	368,397	17,488,636	5,657,413	11,831,223
Bongo District Assembly	6,361,273	2,331,309	8,692,582	1,135,637	7,556,945
Bosome Freho District Assembly	4,137,770	642,998	4,780,767	942,661	3,838,106
Bosomtwe District Assembly	3,615,622	3,001,239	6,616,861	1,113,705	5,503,156
Builsa North District Assembly	4,196,816	1,130,612	5,327,428	999,452	4,327,977
Builsa South District Assembly	8,295,217	1,225,369	9,520,586	878,389	8,642,196
Bunkpurugu Nakpanduri District Assembly	4,035,644	4,584,516	8,620,160	1,938,685	6,681,475
Cape Coast Metropolitan Assembly	5,479,188	887,071	6,366,259	1,430,306	4,935,953
Central Gonja District Assembly	4,733,158	6,544,093	11,277,251	2,020,248	9,257,003
Central Tongu District Assembly	3,350,622	185,658	3,536,280	1,021,043	2,515,238
Chereponi District Assembly	5,951,776	7,720,776	13,672,553	988,503	12,684,050
Dafiama Bussie Issa District Assembly	4,278,570	2,300,128	6,578,698	1,043,128	5,535,570
Denkyembour District Assembly	3,221,777	1,349,823	4,571,600	3,121,230	1,450,369
Dormaa Central Municipal	11,598,280	1,603,241	13,201,521	3,982,942	9,218,580
Dormaa East District Assembly	6,996,747	6,996,747	13,993,494	2,046,158	11,947,336
Dormaa West District Assembly	3,543,133	3,787,087	7,330,220	901,633	6,428,587
East Gonja Municipal Assembly	8,783,325	9,583,325	18,366,650	2,811,522	15,555,128
East Mamprusi Municipal Assembly	0	11,838,742	11,838,742	3,549,997	8,288,745
Effia Kwesimintsim Municipal Assembly	33,260,211	1,592,082	34,852,293	5,397,321	29,454,972
Effutu Municipal Assembly	5,174,599	1,250,337	6,424,936	1,732,201	4,692,735
Ejisu Municipal Assembly	4,169,602	954,331	5,123,934	1,329,278	3,794,655
Ejura Sekyredumasi Municipal Assembly	3,396,041	1,109,671	4,505,713	562,872	3,942,840
Ekumfi District Assembly	4,722,835	1,303,546	6,026,380	1,188,481	4,837,899
Ellembele District Assembly	5,476,087	3,827,971	9,304,058	475,334	8,828,723
Fanteakwa North District Assembly	1,568,424	1,080,135	2,648,559	1,438,821	1,209,738
Fanteakwa South District Assembly	3,840,834	936,704	4,777,538	3,822,815	954,723
Ga Central Municipal Assembly	5,989,786	2,181,000	8,170,786	2,554,814	5,615,972
Ga East Municipal Assembly	11,191,743	1,829,250	13,020,993	4,618,375	8,402,618
Ga North Municipal Assembly	7,878,453	1,890,000	9,768,453	1,154,606	8,613,847
Ga South Municipal Assembly	2,333,409	3,728,528	6,061,937	5,046,411	1,015,526
Ga West Municipal Assembly	5,678,816	578,298	6,257,113	3,340,373	2,916,740
Garu District Assembly	6,486,872	1,507,506	7,994,377	774,346	7,220,032
Gomoa Central District Assembly	6,249,105	831,651	7,080,756	2,133,322	4,947,434
Gomoa East District Assembly	5,525,023	980,794	6,505,817	2,991,990	3,513,826
Gomoa West District Assembly	5,062,273	0	5,062,273	386,895	4,675,378
Guan District Assembly_GuDA	3,067,558	0	3,067,558	729,197	2,338,361
Gushiegu Municipal Assembly	3,719,784	4,469,973	8,189,756	1,760,377	6,429,379
Ho Municipal Assembly	23,092,245	8,375,492	31,467,737	10,094,809	21,372,928
Ho West District Assembly	4,888,539	85,000	4,973,539	1,801,099	3,172,441
Hohoe Municipal Assembly	27,915,693	3,115,399	31,031,091	5,050,706	25,980,386
Jaman North District Assembly	5,462,824	7,602,824	13,065,648	2,313,350	10,752,298
Jaman South Municipal Assembly	4,351,251	521,638	4,872,889	1,770,643	3,102,245
Jasikan District Assembly	2,978,068	1,017,326	3,995,395	1,522,657	2,472,737
Jirapa Municipal Assembly	4,370,422	4,141,739	8,512,162	1,703,577	6,808,585
Jomoro Municipal Assembly	3,496,735	1,613,150	5,109,885	2,542,142	2,567,743
Juaben Municipal Assembly	3,402,980	1,084,134	4,487,114	1,079,111	3,408,003
Juaboso District Assembly	3,390,010	185,124	3,575,134	1,718,653	1,856,481
Kajebi District Assembly	3,818,460	1,803,846	5,622,306	2,858,903	2,763,402
Karaga District Assembly	2,976,243	3,787,579	6,763,823	2,544,863	4,218,960
Kassena Nankana East Municipal Assembly	3,744,722	2,183,249	5,927,971	2,285,102	3,642,869
Kassena Nankana West District Assembly	3,207,255	1,174,000	4,381,255	1,086,988	3,294,267
Keta Municipal Assembly	2,359,308	2,006,960	4,366,268	514,679	3,851,589
Ketu North Municipal Assembly	2,724,949	1,796,300	4,521,249	1,209,507	3,311,742
Ketu South Municipal Assembly	3,894,154	2,932,647	6,826,801	1,777,981	5,048,820
Kintampo North Municipal Assembly	2,008,226	3,729,693	5,737,919	706,667	5,031,252
Kintampo South District Assembly	2,345,158	3,187,158	5,532,315	1,925,213	3,607,102
Komenda-Edina-Eguafo-Abirim Municipal Assem	3,526,099	1,310,883	4,836,981	925,938	3,911,043

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - NON-FINANCIAL ASSET**

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET GHc	BUDGET GHc	BUDGET GHc	BUDGET GHc	GHc
Korle Klotey Municipal Assembly_KoKMA	9,502,939	5,506,865	15,009,804	5,671,395	9,338,409
Kpandai District Assembly	4,163,310	9,710,953	13,874,263	1,708,280	12,165,983
Kpando Municipal Assembly	5,815,661	555,040	6,370,701	728,405	5,642,296
Kpone Katamanso Municipal Assembly	10,883,223	1,030,523	11,913,746	4,254,625	7,659,121
Krachi East Municipal Assembly	4,963,171	4,140,278	9,103,449	2,197,978	6,905,470
Krachi Nchumuru District Assembly	3,870,542	523,518	4,394,059	1,446,596	2,947,463
Krachi West District Assembly	4,963,305	1,090,132	6,053,437	1,831,673	4,221,764
Krowor Municipal Assembly	7,394,784	1,538,124	8,932,908	2,060,636	6,872,272
Kumasi Metropolitan Assembly	25,367,802	3,041,000	28,408,803	5,413,626	22,995,177
Kumbungu District Assembly	4,046,698	0	4,046,698	1,560,934	2,485,764
Kwabre East Municipal Assembly	3,419,750	21,229,084	24,648,834	1,704,049	22,944,785
Kwadaso Municipal Assembly	11,281,619	0	11,281,619	4,922,821	6,358,797
Kwaebibirem Municipal Assembly	4,327,919	40,350	4,368,268	1,325,968	3,042,301
Kwahu Afram Plains North District Assembly	3,672,631	1,299,000	4,971,631	763,547	4,208,085
Kwahu Afram Plains South District Assembly	5,123,880	660,000	5,783,880	2,783,579	3,000,301
Kwahu East District Assembly	0	456,000	456,000	1,716,871	(1,260,871)
Kwahu South District Assembly	3,270,652	1,955,000	5,225,652	1,939,648	3,286,004
Kwahu West Municipal Assembly	4,457,537	1,313,203	5,770,740	4,380,292	1,390,448
La Dade-Kotopon Municipal Assembly	8,176,898	1,981,176	10,158,074	4,781,298	5,376,776
Lambusie Karni District Assembly	4,279,922	1,217,497	5,497,419	774,203	4,723,216
La-Nkwantanang Municipal Assembly	6,400,137	3,256,500	9,656,637	4,888,082	4,768,555
Lawra Municipal Assembly	3,867,403	1,579,873	5,447,275	542,919	4,904,357
Ledzokuku Municipal Assembly	7,498,823	2,847,523	10,346,346	4,122,505	6,223,841
Lower Many Krobo Municipal Assembly	15,370,754	1,082,000	16,452,754	6,507,902	9,944,851
Mampong Municipal Assembly	3,891,303	400,451	4,291,754	798,664	3,493,089
Mamprugu Moagduri District Assembly	4,599,267	1,300,128	5,899,395	2,419,512	3,479,883
Mfantseman Municipal Assembly	19,557,402	1,619,600	21,177,002	4,118,569	17,058,433
Mion District Assembly	4,723,473	1,150,827	5,874,300	1,826,803	4,047,497
Mpohor District Assembly	3,017,186	1,661,936	4,679,122	14,475,535	(9,796,413)
Nabdam District Assembly	5,647,282	1,520,000	7,167,282	1,781,223	5,386,058
Nadowli Kaleo District Assembly	7,676,900	320,000	7,996,900	2,660,729	5,736,171
Nandom District Assembly	7,163,461	6,282,450	13,445,911	1,648,164	11,797,747
Nantom District Assembly	6,553,574	2,640,597	9,194,172	2,551,969	6,642,202
Nanumba North Municipal Assembly	4,170,325	5,038,844	9,209,170	1,996,239	7,212,930
Nanumba South District Assembly	3,201,212	5,051,212	8,252,425	2,689,512	5,562,912
New Juaben North Municipal Assembly	4,443,001	69,731	4,512,732	44,986,403	(40,473,671)
New Juaben South Municipal Assembly	18,931,019	1,180,490	20,111,509	8,847,914	11,263,595
Ningo-Prampam District Assembly	5,108,278	2,119,090	7,227,368	1,720,083	5,507,285
Nkoranza North District Assembly	2,203,321	2,720,987	4,924,308	1,779,002	3,145,306
Nkoranza South Municipal Assembly	4,759,287	6,049,556	10,808,843	2,194,625	8,614,218
Nkwanta North District Assembly	4,474,177	559,072	5,033,249	2,138,827	2,894,422
Nkwanta South Municipal Assembly	4,995,680	1,290,124	6,285,804	1,588,291	4,697,513
North Dayi District Assembly	4,403,054	143,000	4,546,054	1,249,099	3,296,954
North East Gonja District Assembly_NEGDA	0	1,111,000	1,111,000	1,247,485	(136,485)
North Gonja District Assembly	7,410,071	8,728,071	16,138,143	3,349,941	12,788,202
North Tongu District Assembly	3,408,540	546,000	3,954,540	1,179,072	2,775,468
Nsawam Adoagyiri Municipal Assembly	4,609,786	1,125,651	5,735,437	1,361,604	4,373,833
Nzema East Municipal Assembly	3,984,577	0	3,984,577	601,703	3,382,875
Obuasi East District Assembly	6,142,719	1,963,857	8,106,576	2,274,721	5,831,855
Obuasi Municipal Assembly	26,050,449	5,463,544	31,513,993	12,040,121	19,473,872
Offinso Municipal Assembly	2,452,783	991,936	3,444,719	2,197,642	1,247,077
Offinso North District Assembly	3,704,667	510,891	4,215,558	2,171,026	2,044,532
Oforikrom Municipal Assembly	9,526,498	145,000	9,671,498	2,533,241	7,138,257
Okaikwei North Municipal Assembly	12,031,709	2,873,988	14,905,697	4,332,752	10,572,945
Okere District Assembly	4,038,478	1,840,735	5,879,213	1,792,443	4,086,769
Old Tafo Municipal Assembly	24,751,583	1,081,000	25,832,583	13,517,162	12,315,421
Prestea-Huni Valley Municipal Assembly	8,868,298	8,866,274	17,734,571	5,616,646	12,117,925
Pru East District Assembly	5,061,034	6,371,034	11,432,068	1,395,152	10,036,916
Pru West District Assembly	3,885,514	4,975,144	8,860,658	5,778,015	3,082,643
Pusiga District Assembly	7,220,623	1,000,000	8,220,623	1,664,498	6,556,124
Saboba District Assembly	0	5,316,357	5,316,357	1,843,311	3,473,046
Sagnerigu Municipal Assembly	19,855,005	5,239,296	25,094,301	6,189,542	18,904,760
Savelugu Municipal Assembly	3,489,793	3,489,793	6,979,586	840,398	6,139,189
Sawla/Tuna/Kalba District Assembly	5,680,337	7,410,337	13,090,673	3,696,765	9,393,908
Sefwi Akontombra District Assembly	3,527,225	1,080,891	4,608,116	1,681,878	2,926,238
Sefwi Wiawso Municipal Assembly	11,014,408	1,890,465	12,904,873	4,620,825	8,284,048
Sekondi Takoradi Metropolitan Assembly	9,155,510	3,311,790	12,467,300	4,548,290	7,919,009
Sekyere Afram Plains District Assembly	2,963,728	546,422	3,510,150	1,171,943	2,338,207
Sekyere Central District Assembly	3,138,322	1,606,916	4,745,239	1,748,301	2,996,937
Sekyere East District Assembly	4,014,494	1,133,841	5,148,335	1,992,662	3,155,673
Sekyere Kumawu District Assembly	3,918,846	224,500	4,143,346	1,716,403	2,426,943

**CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2022
BY COST CENTRES - NON-FINANCIAL ASSET**

MMDA	APPROPRIATION	SUPPLEMENTARY	REVISED	ACTUAL	VARIANCE
	BUDGET GHc	BUDGET GHc	BUDGET GHc	BUDGET GHc	GHc
Sekyere South District Assembly	4,034,413	0	4,034,413	1,024,630	3,009,783
Sene East District Assembly	5,055,483	5,055,483	10,110,966	773,047	9,337,919
Sene West District Assembly	4,480,191	1,100,000	5,580,191	720,655	4,859,536
Shai-Osudoku District Assembly	5,721,607	1,682,855	7,404,462	1,454,629	5,949,833
Shama District Assembly	3,517,890	1,394,960	4,912,850	2,330,058	2,582,792
Sissala East Municipal Assembly	4,293,492	2,080,272	6,373,764	1,840,606	4,533,159
Sissala West District Assembly	4,118,813	662,851	4,781,664	1,416,191	3,365,473
South Dayi District Assembly	2,910,157	328,000	3,238,157	801,366	2,436,791
South Tongu District Assembly	3,349,595	1,214,786	4,564,381	1,568,674	2,995,707
Suaman District Assembly	3,697,150	0	3,697,150	1,595,266	2,101,884
Suame Municipal Assembly	36,082,442	11,798,534	47,880,977	9,563,507	38,317,470
Suhum Municipal Assembly	4,550,348	0	4,550,348	1,326,249	3,224,099
Sunyani Municipal Assembly	14,924,956	0	14,924,956	7,368,837	7,556,119
Sunyani West District Assembly	4,969,982	5,722,833	10,692,815	1,603,529	9,089,286
Tain District Assembly	3,381,006	4,519,288	7,900,294	2,540,209	5,360,085
Talensi District Assembly	5,045,816	1,746,930	6,792,746	2,634,427	4,158,319
Tamale Metropolitan Assembly	5,127,707	6,703,771	11,831,478	5,861,205	5,970,273
Tano North Municipal Assembly	8,142,543	6,059,095	14,201,638	1,648,967	12,552,671
Tano South Municipal Assembly	5,842,680	1,631,829	7,474,508	2,290,146	5,184,362
Tarkwa Nsualem Municipal Assembly	10,035,611	2,050,876	12,086,487	5,645,814	6,440,673
Tatale Sanguli District Assembly	3,952,764	213,189	4,165,952	674,017	3,491,935
Techiman Municipal Assembly	24,247,287	36,761,658	61,008,945	15,335,872	45,673,073
Techiman North District Assembly	3,302,750	6,281,539	9,584,289	783,348	8,800,941
Tema Metropolitan Assembly	15,313,784	1,442,500	16,756,284	4,724,892	12,031,392
Tema West Municipal Assembly	15,801,088	2,687,000	18,488,088	4,813,714	13,674,374
Tempene District Assembly	0	1,839,245	1,839,245	606,786	1,232,459
Tolon District Assembly	4,213,319	10,071,639	14,284,958	2,890,111	11,394,847
Twifo Hemang Lower Denkyira District Assembly	3,762,714	0	3,762,714	1,018,334	2,744,381
Twifu Ati Morkwa District Assembly	4,791,313	700,000	5,491,313	3,525,084	1,966,229
Upper Denkyira East Municipal Assembly	4,500,224	213,170	4,713,393	1,617,898	3,095,495
Upper Denkyira West District Assembly	4,537,158	3,934,196	8,471,354	3,338,496	5,132,859
Upper Manya Krobo District Assembly	3,245,752	1,959,305	5,205,057	2,485,075	2,719,982
Upper West Akim District Assembly	2,939,267	1,173,489	4,112,756	3,747,469	365,287
Wa East District Assembly	4,299,879	1,124,903	5,424,782	1,645,588	3,779,194
Wa Municipal Assembly	14,951,173	7,810,299	22,761,471	3,567,615	19,193,856
Wa West District Assembly	4,607,910	1,215,539	5,823,449	1,922,329	3,901,120
Wassa Amenfi East Municipal Assembly	2,941,646	280,000	3,221,646	2,407,058	814,588
Wassa Amenfi West Municipal Assembly	4,393,708	50,000	4,443,708	1,894,479	2,549,229
Wassa East District Assembly	5,033,045	0	5,033,045	1,258,556	3,774,489
Weija-Gbawe Municipal Assembly	7,519,921	2,097,575	9,617,497	1,543,216	8,074,280
Wenchi Municipal Assembly	6,622,370	7,977,854	14,600,224	2,442,366	12,157,857
West Akim Municipal Assembly	3,994,342	7,070,167	11,064,508	3,328,969	7,735,539
West Gonja District Assembly	3,847,230	7,235,332	11,082,561	1,580,200	9,502,361
West Mamprusi Municipal Assembly	5,341,876	5,891,233	11,233,110	1,416,935	9,816,174
Yendi Municipal Assembly	4,658,899	12,879,557	17,538,456	2,604,319	14,934,137
Yilo Krobo Municipal Assembly	3,241,215	263,169	3,504,384	2,259,235	1,245,149
Yunyoo Nasuan District Assembly	5,430,621	1,238,760	6,669,381	1,306,128	5,363,253
Zabzugu District Assembly	2,730,201	3,540,613	6,270,814	1,373,744	4,897,070
Grand Total	1,699,941,840.57	682,671,671.70	2,382,613,512.27	752,353,553.80	1,630,259,958.47

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR CENTRAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MDAs	CASH BALANCE GH¢	LIABILITY GH¢	NON-FINANCIAL ASSET GH¢	RECIEVABLES GH¢	GRAND TOTAL GH¢
Audit Service					
Headquarters	220,360	32,733,347	31,467,835	0	64,421,542
Regional, District Audits & EIDA	0	0	1,172,316	0	1,172,316
TOTAL	220,360	32,733,347	32,640,151	0	65,593,857
Central GoG					
Contingency	0	0	18,601,096	0	18,601,096
Non Road Arrears	0	0	32,893,660	0	32,893,660
Animal Production Directorate	1,586,341	0	0	0	1,586,341
Arrears	0	0	142,653,762	0	142,653,762
Controller and Acct. General's Dept.	(65,998,550,073)	0	0	34,069,634	(65,964,480,439)
Debt Management	539,915,164	0	0	0	539,915,164
Department of Parks and Gardens	898,736	0	0	0	898,736
Dept. of Co-operatives	409,459	0	0	0	409,459
Dept. of Factories Inspectorate	1,809,201	0	0	0	1,809,201
Donor Funds	(187,483,435)	5,448,998	13,608,080	0	(168,426,358)
Energy Levy Fund	(18,737,438)	107,399	0	0	(18,630,039)
External Audit	0	0	445,577	0	445,577
Fisheries Commission	1,950,911	0	0	0	1,950,911
General Government Services	0	0	17,266,847,068	0	17,266,847,068
Ghana Railway Development Authority	889,066	0	0	0	889,066
Headquarters	3,168,612,714	0	0	0	3,168,612,714
Information Services Department	23,280	0	0	0	23,280
Labour Department	1,513,375	0	0	0	1,513,375
Other Earmark Fund	0	0	6,917	0	6,917
Plant Protection & Regulatory Services	12,457,150	0	0	0	12,457,150
Road Arrears	0	0	283,812,790	0	283,812,790
Road Fund	0	78,409	0	0	78,409
Tax Refund	0	0	6,154,500	0	6,154,500
MDA Sub-CF Accounts	1,793,817,387	0	0	0	1,793,817,387
Regional Sub-CF Accounts	9,298,128	0	0	0	9,298,128
Tax Revenue Accounts	534,208,993	0	0	0	534,208,993
Non-Tax Revenue Accounts	188,516,314	0	0	0	188,516,314
Centralized Accounts	37,335,767,351	0	0	0	37,335,767,351
Collateral Securities	364,466,030	0	0	0	364,466,030
Domestic Commercial Banks	(6,976,929,079)	0	0	0	(6,976,929,079)
Unspecified	0	0	0	0	0
TOTAL	(29,225,560,425)	5,634,806	17,765,023,450	34,069,634	(11,420,832,535)
Commission on Human Rights and Admin. Justice					
Administration and Finance Department	0	0	15,720,741	0	15,720,741
Headquarters	3,259,283	6,371,701	0	0	9,630,984
TOTAL	3,259,283	6,371,701	15,720,741	0	25,351,725
DACF					
District Assembly Common Fund	2,328,408	312,380	18,610,004	0	21,250,792
TOTAL	2,328,408	312,380	18,610,004	0	21,250,792
Electoral Commission					
Headquarters	10,494,250	55,795,006	264,038,179	0	330,327,435
Other Government Obligation_Non Road Arrears	0	0	20,108,294	0	20,108,294
Regional Offices	0	0	528,100,151	0	528,100,151
TOTAL	10,494,250	55,795,006	812,246,624	0	878,535,880
Energy Fund					
Energy Levy Fund	201,661,693	24,545,736	3,585,455	0	229,792,884
TOTAL	201,661,693	24,545,736	3,585,455	0	229,792,884
GETFund					
GETFund	1,652,610,252	1,968,906,986	3,117,584,055	0	6,739,101,293
TOTAL	1,652,610,252	1,968,906,986	3,117,584,055	0	6,739,101,293
Ghana Revenue Authority					
Headquarters	84,764,417	473,446,793	1,482,372,634	15,439,056	2,056,022,900
TOTAL	84,764,417	473,446,793	1,482,372,634	15,439,056	2,056,022,900

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR CENTRAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MDAs	CASH	LIABILITY	NON-FINANCIAL	RECIEVABLES	GRAND
	BALANCE		ASSET		TOTAL
	GHC	GHC	GHC	GHC	GHC
Judiciary and Judicial Service					
General Administration	0	0	46,326,943	0	46,326,943
Headquarters	63,824,026	39,896,113	0	2,127,075	105,847,213
Judiciary	0	0	74,314,831	0	74,314,831
Other Government Obligation_General Government S	0	0	3,249,258	0	3,249,258
Other Government Obligation_Non Road Arrears	0	0	383,630	0	383,630
The Judiciary Department	0	0	6,091,535	0	6,091,535
TOTAL	63,824,026	39,896,113	130,366,197	2,127,075	236,213,410
Legal Aid Commission					
Headquarters	274,146	327,383	29,210	0	630,739
Legal Aid Scheme	0	0	22,525,375	0	22,525,375
TOTAL	274,146	327,383	22,554,586	0	23,156,114
Min of Employment & Labour Relation					
Dept. of Co-operatives	0	0	99,992	0	99,992
Dept. of Factories Inspectorate	(1,059,171)	0	932,827	0	(126,344)
Headquarters	240,378,091	180,451,509	16,064,191	0	436,893,792
Integrated Community Centres For Employable Skills	0	0	184,585	0	184,585
Labour Department	0	0	80,000	0	80,000
Management Development & Productivity Institute	1,102,812	2,561,744	5,128,675	1,142,652	9,935,883
National Pensions and Regulatory Authority	0	6,072,385	86,542,387	1,052,962	93,667,733
National Vocational Training Institute	8,142,324	2,238,656	28,275,397	2,543,579	41,199,955
Opportunity Industrialisation Center	2,636,664	159,902	228,365,155	0	231,161,721
Other Government Obligation_Contingency	0	0	1,713,402	0	1,713,402
Other Government Obligation_Non Road Arrears	0	0	11,133,800	0	11,133,800
Youth Employment Authority	(27,749,729)	0	167,436	0	(27,582,293)
TOTAL	223,450,991	191,484,196	378,687,847	4,739,192	798,362,225
Ministry of Communications and Digitalisation					
Cyber Security Secretariat	0	0	22,492,007	0	22,492,007
Data Protection Commission	774,090	98,714	1,097,111	0	1,969,916
Department of Feeder Roads	0	0	336,709	0	336,709
E-Transform Ghana Project	0	0	102,530,827	0	102,530,827
Ghana Domain Name Registry	715,938	0	0	0	715,938
Ghana- India Kofi Annan Centre of Excellence in ICT	882,533	199,174	1,457,994	156,136	2,695,837
Ghana Meteorological Agency	(4,667,305)	831,420	1,026,703,044	39,762	1,022,906,920
Headquarters	353,648,576	216,952,830	92,568,526	13,967,306	677,137,237
National Film and Television Institute	(8,439,995)	372,054	818	0	(8,067,124)
National Information Technology Agency	297,251	41,162,082	6,122,232	0	47,581,565
Other Government Obligation_Contingency	0	0	14,107,700	0	14,107,700
Other Government Obligation_General Government S	0	0	50,000,000	0	50,000,000
Other Government Obligation_Non Road Arrears	0	0	41,218,438	0	41,218,438
Other Government Obligation_Tax Refund	0	0	6,942,407	0	6,942,407
Postal & Courier Services Regulatory Commission	1,936,511	1,802,454	1,209,197	157,915	5,106,077
TOTAL	345,147,599	261,418,728	1,366,787,008	14,321,119	1,987,674,453
Ministry of Chieftaincy and Religious Affairs					
Headquarters	(4,618,883)	36,705,131	7,733,772	0	39,820,020
National Commission on Culture	0	0	22,000	0	22,000
National House of Chiefs	0	0	667,697	0	667,697
Other Government Obligation_Contingency	0	0	507,144	0	507,144
Other Government Obligation_Non Road Arrears	0	0	2,050,630	0	2,050,630
TOTAL	(4,618,883)	36,705,131	10,981,242	0	43,067,490
Ministry of Defence					
Ghana Armed Forces	1,160,226	0	630,849,376	0	632,009,602
Headquarters	(197,262,203)	368,228,589	15,789,260	0	186,755,646
Other Government Obligation_Contingency	0	0	4,763,125	0	4,763,125
Other Government Obligation_Non Road Arrears	0	0	458,898,346	0	458,898,346
TOTAL	(196,101,977)	368,228,589	1,110,300,107	0	1,282,426,720
Ministry of Education					
GETFUND	(1,090,861)	600,629	463,341	2,318,391	2,291,500
Ghana Book Development Council	1,334,473	0	350,394	0	1,684,866
Ghana Education Service (GES)	146,144,704	618,641,040	87,235,133	425,492,163	1,277,513,040
Ghana Library Board	(423,796)	1,190,673	21,424,418	0	22,191,295
Ghana National Commission for UNESCO	0	0	70,000	0	70,000
GHANA TVET SERVICE (GH TVET SERV.)	0	0	340,213,230	0	340,213,230

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR CENTRAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MDAs	CASH	LIABILITY	NON-FINANCIAL	RECIEVABLES	GRAND
	BALANCE		ASSET		TOTAL
	GHC	GHC	GHC	GHC	GHC
Headquarters	1,502,804,308	430,632,642	274,615,548	15,731,184	2,223,783,682
Institutions For The Handicapped	0	0	732,705,846	0	732,705,846
Junior High School (JHS)	0	0	16,080	0	16,080
KOFORIDUA S.D.A COLLEGE OF EDUCATION	0	22,391	0	0	22,391
National Service Secretariat	13,162,811	3,683,428	26,848,482	0	43,694,721
Office of the Administrator	1,850,874	0	0	0	1,850,874
Other Government Obligation_Contingency	0	0	14,627,593	0	14,627,593
Other Government Obligation_General Government S	0	0	5,500,000	0	5,500,000
Other Government Obligation_Non Road Arrears	0	0	18,806,588	0	18,806,588
Other Government Obligation_Tax Refund	0	0	45,900,000	0	45,900,000
PRE SCHOOL/KG	0	0	5,279,650	0	5,279,650
PRIMARY	0	0	72,525,250	0	72,525,250
Regional / District / School Services	4,925,336	439,123	6,798,648,259	0	6,804,012,718
Senior High School (SHS)	0	0	38,457,135,022	0	38,457,135,022
Tertiary	1,062,388,243	1,953,311,352	22,127,741,248	535,000,089	25,678,440,933
TOTAL	2,731,096,093	3,008,521,278	69,030,106,080	978,541,827	75,748,265,277
Ministry of Energy					
Department of Petroleum	0	862,710	0	0	862,710
Headquarters	2,372,268,815	236,773,908	2,650,929,109	76,281,891	5,336,253,722
Other Government Obligation_Arrear	0	0	108,408,137	0	108,408,137
Other Government Obligation_Contingency	0	0	41,053,067	0	41,053,067
Other Government Obligation_Lifeline Consumers	0	0	139,605,811	0	139,605,811
Other Government Obligation_Non Road Arrears	0	0	655,684,443	0	655,684,443
Other Government Obligation_Subsidy	0	0	25,631,866	0	25,631,866
Other Government Obligation_Tax Refund	0	0	40,000,000	0	40,000,000
Petroleum Commission	(1,544,844,192)	93,072	0	0	(1,544,751,120)
TOTAL	827,424,623	237,729,690	3,661,312,433	76,281,891	4,802,748,637
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	15,283,865	18,665,514	348,040,728	0	381,990,108
Environmental Protection Agency	4,867,145	36,470,279	121,548,353	217,902	163,103,679
Ghana Atomic Energy Commission	3,921,857	39,885,749	50,987,752	2,798,600	97,593,958
Headquarters	10,106,501	11,214,771	106,371,220	0	127,692,492
Land Use & Spatial Planning Authority(T.C.P.D)	0	0	76,407,770	0	76,407,770
National Biosafety Authority (NBA)	(257,642)	0	987,696	0	730,055
Nuclear Regulatory Authority	2,060,624	1,383,140	3,649,091	0	7,092,855
TOTAL	35,982,351	107,619,454	707,992,610	3,016,502	854,610,917
Ministry of Finance					
Controller and Acct. General's Dept.	11,002,723	11,732,113	281,479,556	0	304,214,391
Donor Funds	6,556,931	0	0	0	6,556,931
Finance Headquarters	274,895,759	22,440,751	499,761,286	0	797,097,797
Financial Intelligence Centre	553,657	0	880,120	0	1,433,777
Ghana Revenue Authority	0	0	27,034,207	0	27,034,207
Headquarters	87,894,704	2,052,935,491	0	0	2,140,830,196
Institute of Accountancy Training	9,226	0	1,354,578	0	1,363,804
Other Government Obligation_Contingency	0	0	27,641,220	0	27,641,220
Other Government Obligation_General Government S	0	0	933,391	0	933,391
Other Government Obligation_Non Road Arrears	0	0	127,941,979	0	127,941,979
Other Government Obligation_Road Arrears	0	0	337,962,382	0	337,962,382
Other Government Obligation_Tax Refund	0	0	1,034,908	0	1,034,908
Public Procurement Authority	1,366,378	2,648,251	4,717,661	200,000	8,932,291
Securities and Exchange Commission	3,729,416	54,485,173	22,619,305	0	80,833,894
Statistical Service	8,367,655	49,263,785	101,387,134	0	159,018,574
TOTAL	394,376,449	2,193,505,565	1,434,747,727	200,000	4,022,829,741
Ministry of Fisheries and Aquaculture Development					
Fisheries Commission	28,726,759	5,313,156	16,984,256	0	51,024,171
Headquarters	(16,630,007)	23,370,079	52,478,928	0	59,219,000
Other Government Obligation_Contingency	0	0	1,409,235	0	1,409,235
Other Government Obligation_Non Road Arrears	0	0	16,163,550	0	16,163,550
TOTAL	12,096,752	28,683,235	87,035,969	0	127,815,956
Ministry of Food and Agriculture					
Agric. Engineering Services Dept.	0	0	73,987,893	0	73,987,893
Animal Production Directorate	0	0	340,859	0	340,859
Ashanti Regional Agric Dev	0	0	62,360	0	62,360
Crop Services Directorate	2,346,809	5,870	46,905,311	0	49,257,990
Directorate of Agric. Extension Services.	0	0	562,943	0	562,943

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR CENTRAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MDAs	CASH	LIABILITY	NON-FINANCIAL	RECIEVABLES	GRAND
	BALANCE		ASSET		TOTAL
	GHC	GHC	GHC	GHC	GHC
Finance and Administration Directorate	0	1,172,998	294,003,467	0	295,176,464
Ghana Irrigation Development Authority	0	0	497,286,089	0	497,286,089
Grains and Legumes Dev. Board	219,423	0	33,842,467	0	34,061,890
Greater Accra Agric Dev	0	0	7,398,424	0	7,398,424
Headquarters	91,872,524	233,541,706	0	0	325,414,230
Human Resource Development Management	135,142	0	86,281,521	0	86,416,663
Northern Regional Agric Dev	0	0	1,000,000	0	1,000,000
Other Government Obligation_Contingency	0	0	8,000,000	0	8,000,000
Other Government Obligation_General Government S	0	0	8,000,000	0	8,000,000
Other Government Obligation_Non Road Arrears	0	0	78,010,295	0	78,010,295
Plant Protection & Regulatory Services	(9,342,940)	7,745,770	3,010,585	0	1,413,415
Policy Planning and Budget Directorate	0	0	409,043	0	409,043
Policy Planning Monitoring and Evaluation	0	0	1,502,986	0	1,502,986
Upper West Regional Agric Dev	0	0	99,203	0	99,203
Veterinary Services Dept. (Central Administration)	23,239	27,141	523,344	0	573,723
TOTAL	85,254,197	242,493,484	1,141,226,788	0	1,468,974,469
Ministry of Foreign Affairs and Reg Integration					
Europe Region Missions	0	0	356,491	0	356,491
Headquarters	65,255,989	32,569,030	537,312,544	0	635,137,563
Other Government Obligation_Contingency	0	0	584,124	0	584,124
Subvented Organisation	0	0	219,029	0	219,029
TOTAL	65,255,989	32,569,030	538,472,188	0	636,297,207
Ministry of Gender, Children and Social Protection					
Department of Children	259,241	24,648	267,172,410	0	267,456,298
Department of Gender	0	0	683,634	0	683,634
Department of Social Protection	0	17,552,834	0	0	17,552,834
Dept. of Social Welfare	0	114,167	183,622	0	297,790
Headquarters	324,233,346	280,669,320	51,936,803	0	656,839,470
National Council on Persons with Disability	0	0	570,000	0	570,000
Other Government Obligation_Non Road Arrears	0	0	1,164,713	0	1,164,713
TOTAL	324,492,587	298,360,970	321,711,182	0	944,564,739
Ministry of Health					
Ahmadiyya Muslim Health Service-Ghana	0	5	0	0	5
Christian Health Association of Ghana	0	0	0	1,058,476	1,058,476
District Health Administration	215,535,155	146,275,488	1,346,053,785	199,848,308	1,907,712,736
District Hospitals	159,129,069	354,656,745	14,082,189	592,033,332	1,119,901,335
Finance Headquarters	0	0	200,000	0	200,000
Ghana Health Service (GHS)	312,821,839	1,298,574,930	1,538,534,325	17,132,592	3,167,063,686
Headquarters	19,588,461	62,658,653	600,000,000	0	682,247,114
Health Headquarters	987,051	6,649,986	312,382,907	2,332,543	322,352,486
Medical Stores	116,893,703	275,586,945	37,972,680	312,973,799	743,427,126
Other Government Obligation_General Government S	0	0	5,312,200	0	5,312,200
Other Government Obligation_Non Road Arrears	0	0	107,778,379	0	107,778,379
Regulatory Agencies	128,201,774	81,482,908	288,860,275	821,460	499,366,417
Sub Districts-CHIPS Compound	3,048,805	6,699,438	134,207	11,170,079	21,052,529
Sub Districts-Clinics	3,798,965	15,371,684	325,736	20,450,297	39,946,682
Sub Districts-Health Centres	17,325,919	65,809,969	4,449,385	100,402,991	187,988,263
Sub Districts-Polyclinics	23,215,134	42,840,945	1,100,919	66,411,218	133,568,215
Subvented Organisations	22,788,433	4,474,903	389,894,582	26,632,607	443,790,526
Teaching Hospitals	333,192,395	273,201,600	779,172,882	232,819,090	1,618,385,967
Training Institutions	107,890,912	20,577,687	1,047,257,452	157,678,995	1,333,405,047
Unspecified	100,465,047	647,336	0	0	101,112,383
TOTAL	1,564,882,661	2,655,509,223	6,473,511,902	1,741,765,785	12,435,669,570
Ministry of Information					
Ghana News Agency	0	0	325,931	0	325,931
Headquarters	7,881,966	7,996,107	16,822,528	0	32,700,600
Information Services Department	0	0	1,382,349	0	1,382,349
National Film and Television Institute (NAFTI)	0	0	29,828	0	29,828
Tertiary	27,939	159,322	0	665,622	852,883
TOTAL	7,909,904	8,155,429	18,560,635	665,622	35,291,591
Ministry of Lands and Natural Resources					
Forestry Commission	183,204,242	283,086,935	133,119,887	84,042,548	683,453,611
Geological Survey Department	4,343,066	0	17,609,229	0	21,952,294
Ghana Integrated Iron and Steel Development Corporo	0	0	10,033,072	0	10,033,072

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR CENTRAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MDAs	CASH	LIABILITY	NON-FINANCIAL	RECIEVABLES	GRAND
	BALANCE		ASSET		TOTAL
	GHC	GHC	GHC	GHC	GHC
Ghana School of Survey & Mapping	2,012,003	718,730	548,984	0	3,279,717
GIADDEC	0	0	5,750,162	0	5,750,162
Headquarters	(393,379,084)	141,805,179	155,272,950	0	(96,300,956)
Lands Commission	9,149,545	33,217,301	83,052,700	0	125,419,547
Minerals Commission	234,539,411	72,718,193	504,955,833	184,053,597	996,267,034
O.A.S.L	39,734,365	238,490	6,199,703	0	46,172,558
Other Government Obligation_General Government S	0	0	3,507,361	0	3,507,361
Other Government Obligation_Non Road Arrears	0	0	1,124,559	0	1,124,559
Other Government Obligation_Other Earmarked Func	0	0	3,594,427	0	3,594,427
TOTAL	79,603,547	531,784,828	924,768,866	268,096,145	1,804,253,385
Ministry of Local Govt, Decentralisation and Rural Development					
Community Development	0	0	1,467,791	0	1,467,791
Assemblies	0	0	12,602	0	12,602
Births and Death	3,594,319	0	644,590	0	4,238,910
Department of Parks and Gardens	0	0	2,131,354	0	2,131,354
Headquarters	3,882,387	145,485,910	690,304,039	7,190,794	846,863,130
Local Government Service	36,126,417	0	24,937,972	0	61,064,390
Ministry of Local Govt and Rural Development (MLGI	91,739,679	128,072,333	0	0	219,812,012
Other Government Obligation_Contingency	0	0	10,329,253	0	10,329,253
Other Government Obligation_General Government S	0	0	123,963	0	123,963
Other Government Obligation_Non Road Arrears	0	0	5,072,132	0	5,072,132
TOTAL	135,342,803	273,558,244	735,023,697	7,190,794	1,151,115,537
Ministry Of National Security					
Bureau of National Communication	0	0	5,245,600	0	5,245,600
Bureau of National Investigation (BNI)	0	0	7,624,753	0	7,624,753
Headquarters	0	0	0	0	0
National Security Council Secretariat	0	0	15,044,811	0	15,044,811
Other Government Obligation_Contingency	0	0	31,600,622	0	31,600,622
Other Government Obligation_Non Road Arrears	0	0	16,066,056	0	16,066,056
Other Government Obligation_Tax Refund	0	0	4,308,660	0	4,308,660
Research Department	0	0	6,100,000	0	6,100,000
TOTAL	0	0	85,990,503	0	85,990,503
Ministry Of Parliamentary Affairs					
Headquarters	(3,159,824)	1,517,143	4,438,360	0	2,795,680
Other Government Obligation_Arrear	0	0	900,322	0	900,322
Other Government Obligation_Contingency	0	0	392,123	0	392,123
Other Government Obligation_Tax Refund	0	0	1,958,724	0	1,958,724
TOTAL	(3,159,824)	1,517,143	7,689,529	0	6,046,849
Ministry Of Railway Development					
Ghana Railway Development Authority	3,270,553	376,459,771	862,989,407	11,800	1,242,731,532
Headquarters	238,312,971	120,145,834	568,397,006	0	926,855,811
Other Government Obligation_Non Road Arrears	0	0	305,920,782	0	305,920,782
TOTAL	241,583,524	496,605,605	1,737,307,196	11,800	2,475,508,124
Ministry of Roads and Highways					
Department of Feeder Roads	541,136	94,915	982,020,095	0	982,656,146
Department of Urban Roads	66,814,485	34,363	1,860,773,768	0	1,927,622,616
Fair Wages and Salaries Commission	0	0	27,296,721	0	27,296,721
Ghana Highway Authority	(6,079,182)	464,377	4,479,512,690	0	4,473,897,886
Headquarters	1,062,860,830	291,730,619	128,858,813	0	1,483,450,261
Other Government Obligation_Contingency	0	0	3,957,588	0	3,957,588
Other Government Obligation_Intra Sectorial	0	0	501,340,376	0	501,340,376
Other Government Obligation_Non Road Arrears	0	0	1,675,447,583	0	1,675,447,583
Other Government Obligation_Road Arrears	0	0	68,591,957	0	68,591,957
Other Government Obligation_Road Fund	0	0	417,463,909	0	417,463,909
Other Government Obligation_Subsidy	0	0	1,711,125	0	1,711,125
Other Government Obligation_Tax Refund	0	0	248,960,667	0	248,960,667
TOTAL	1,124,137,269	292,324,273	10,395,935,290	0	11,812,396,833
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Dept	31,938,395	197,590,954	1,373,778,015	4,285,184	1,607,592,548
Environmental Health and Sanitation	0	2,413,852	37,389,705	0	39,803,557
Headquarters	(29,994,009)	242,349,181	163,685,782	0	376,040,954
Other Government Obligation_Arrear	0	0	156,243,417	0	156,243,417
Other Government Obligation_Contingency	0	0	160,900	0	160,900

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR CENTRAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MDAs	CASH	LIABILITY	NON-FINANCIAL	RECIEVABLES	GRAND
	BALANCE		ASSET		TOTAL
	GHC	GHC	GHC	GHC	GHC
Other Government Obligation_Tax Refund	0	0	6,197,822	0	6,197,822
Schools of Hygiene	0	0	556,606	0	556,606
Water	5,074,719	1,014,855	83,949	0	6,173,523
Water Resources Commission	626,848	33,626	1,767,796	1,703,680	4,131,950
TOTAL	7,645,953	443,402,468	1,739,863,992	5,988,864	2,196,901,276
Ministry of The Interior					
Gaming Board	(12,574,027)	1,795,416	4,023,098	0	(6,755,513)
Ghana Immigration Service	(181,630,516)	9,274,551	21,798,918	3,841,748	(146,715,300)
Ghana National Fire Service	29,460,292	0	30,113,481	0	59,573,772
Ghana Police Service	9,513,220	0	225,543,614	0	235,056,834
Ghana Prisons Service	(66,632)	88,645,908	53,719,649	0	142,298,925
Headquarters	(17,171,166)	264,074,116	19,843,479	0	266,746,429
Narcotic Control Board	(237,675)	1,249	9,830,185	0	9,593,758
Narcotics Board Control	439,077	0	0	0	439,077
National Commission on Small Arms	(1,044,625)	0	848,955	0	(195,670)
National Disaster Management Organization	5,718,298	0	28,625,521	0	34,343,819
National Peace Council	(48,870)	0	95,888	0	47,018
Other Government Obligation_Contingency	0	0	2,015,120	0	2,015,120
Other Government Obligation_General Government S	0	0	0	0	0
Other Government Obligation_Non Road Arrears	0	0	15,867,179	0	15,867,179
Other Government Obligation_Tax Refund	0	0	49,819,077	0	49,819,077
TOTAL	(167,642,624)	363,791,239	462,144,163	3,841,748	662,134,526
Ministry of Tourism, Arts and Culture					
Bureau of Ghana Languages	0	0	2,155,789	0	2,155,789
Department of Creative Arts	0	0	71,482	0	71,482
Ghana Tourism Authority	8,144,448	1,871,131	3,244,040	0	13,259,618
Headquarters	17,837,886	49,024,478	6,618,395	0	73,480,759
HOTCATT	73,908	0	0	0	73,908
National Commission on Culture	0	0	379,151	0	379,151
Other Government Obligation_Contingency	0	0	241,274	0	241,274
Other Government Obligation_Non Road Arrears	0	0	851,324	0	851,324
Other Government Obligation_Subscription	0	0	749,154	0	749,154
Subvented Agencies	(947,477)	491,383	1,865,361	7,800	1,417,067
TOTAL	25,108,764	51,386,992	16,175,969	7,800	92,679,525
Ministry of Trade and Industry					
Business Development	99,030	253,585	1,709,779	0	2,062,394
CEDECOM	185,563	0	6,191,757	0	6,377,320
Ghana Export Promotion Authority	8,425,678	4,010,712	9,390,589	1,506,602	23,333,581
Ghana Free Zones Authority	56,690,134	24,480,468	55,694,449	66,137,875	203,002,927
Ghana Standards Authority	45,735,999	16,275,579	206,858,197	23,060,049	291,929,824
GRATIS	278,379	544,419	7,025,394	173,932	8,022,124
Headquarters	86,001,121	205,938,389	460,825,561	0	752,765,071
NBSSI	22,328,087	259,123	7,832,854	406,378,031	436,798,095
Other Government Obligation_Contingency	0	0	7,860,036	0	7,860,036
Other Government Obligation_General Government S	0	0	1,837,578	0	1,837,578
Other Government Obligation_Non Road Arrears	0	0	565,104	0	565,104
TOTAL	219,743,992	251,762,275	765,791,297	497,256,490	1,734,554,053
Ministry of Transport					
Driver and Vehicle Licensing Authority	160,174,396	161,580,840	265,289,218	0	587,044,454
Ghana Railway Development Authority	0	0	87,321,539	0	87,321,539
Ghana Shippers Council	0	0	9,367,584	0	9,367,584
Government Technical Training Centre	0	0	1,300,220	0	1,300,220
Headquarters	126,825,059	369,316	270,824,117	0	398,018,492
National Road Safety Commission	178,381	1,604,702	2,958,711	0	4,741,794
Other Government Obligation_Non Road Arrears	0	0	70,544,396	0	70,544,396
Regional Maritime University	0	0	10,394,035	0	10,394,035
TOTAL	287,177,836	163,554,858	717,999,820	0	1,168,732,514
Ministry of Works and Housing					
Headquarters	(491,217,993)	116,822,253	108,927,411	0	(265,468,329)
Housing and Rent Control Department	296,210	138,582	97,924,464	0	98,359,256
Other Government Obligation_Contingency	0	0	2,746,091	0	2,746,091
Other Government Obligation_Intra Sectorial	0	0	28,261,120	0	28,261,120
Other Government Obligation_Non Road Arrears	0	0	986,467,972	0	986,467,972
Other Government Obligation_Tax Refund	0	0	97,050,294	0	97,050,294

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR CENTRAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MDAs	CASH	LIABILITY	NON-FINANCIAL	RECIEVABLES	GRAND
	BALANCE		ASSET		TOTAL
	GHC	GHC	GHC	GHC	GHC
State Owned Enterprise	0	0	2,997,116	0	2,997,116
Water	0	0	14,280,854	0	14,280,854
Works	1,399,977	24,252	1,258,245,085	0	1,259,669,314
TOTAL	(489,521,806)	116,985,087	2,596,900,407	0	2,224,363,688
Ministry of Youth and Sports					
Headquarters	(946,025)	58,094,786	779,356,201	0	836,504,962
National Sports Authority	(2,738,247)	244,316	551,925	0	(1,942,006)
National Sports College	2,623,259	0	353,048	42,993	3,019,300
National Youth Authority	6,080,878	0	0	0	6,080,878
Other Government Obligation_Contingency	0	0	1,271,467	0	1,271,467
Other Government Obligation_Non Road Arrears	0	0	35,994,726	0	35,994,726
TOTAL	5,019,866	58,339,102	817,527,367	42,993	880,929,328
National Commission for Civic Education					
Headquarters	10,524,107	4,602,546	7,636,288	0	22,762,940
Other Government Obligation_General Government S	0	0	8,457,073	0	8,457,073
Other Government Obligation_Non Road Arrears	0	0	711,736	0	711,736
Regional Offices	0	0	2,918,463	0	2,918,463
TOTAL	10,524,107	4,602,546	19,723,560	0	34,850,212
National Development Planning Commission					
Headquarters	5,699,730	6,635,129	49,358,555	0	61,693,415
TOTAL	5,699,730	6,635,129	49,358,555	0	61,693,415
National Health Fund					
National Health Fund	1,101,512,398	282,797,583	136,322,846	4,895,246,779	6,415,879,607
National Health Insurance	346,185,455	935,928,055	0	0	1,282,113,509
Regulatory Agencies	(1,042,461,157)	722,057,924	414,176,976	23,814,950	117,588,694
TOTAL	405,236,696	1,940,783,562	550,499,823	4,919,061,730	7,815,581,810
National Labour Commission					
Gen. Admin Headquarters	0	0	3,247,761	0	3,247,761
Headquarters	0	540,278	0	0	540,278
Other Government Obligation_Non Road Arrears	0	0	439,900	0	439,900
TOTAL	0	540,278	3,687,661	0	4,227,939
National Media Commission					
General Administration	0	0	2,403,690	0	2,403,690
Headquarters	0	774,100	0	0	774,100
TOTAL	0	774,100	2,403,690	0	3,177,790
Office of Government Machinery					
Public Enterprises	0	0	57,616	0	57,616
Central Regional co-Ordinating Council	0	0	172,919	0	172,919
Commissions and Councils	0	0	7,340,362	0	7,340,362
Ghana Investment Promotion Centre (GIPC)	42,915,199	12,986,401	14,876,143	0	70,777,743
Headquarters	531,778,248	587,830,019	0	0	1,119,608,267
Inner City and Zongo development	(1,494,978)	0	13,762,250	0	12,267,272
Microfinance and Small Loans Centre (MASLOC)	0	0	10,000,000	0	10,000,000
Monitoring and Evaluation	767,059	0	500,000	0	1,267,059
National Identification Authority	0	0	1,321,075	0	1,321,075
National Identification Authority (NIA)	0	462,229	162,895,492	0	163,357,721
National Population Council (NPC)	0	0	21,240	0	21,240
Northern Regional Co-ordinating Council	0	0	106,902	0	106,902
Office of Head of Civil Service	0	0	1,657,857	0	1,657,857
Office of the National Security	0	0	88,816,847	0	88,816,847
Office of the President	8,496,764	22,813	374,458,765	627	382,978,970
Other Government Obligation_Contingency	0	0	63,821,708	0	63,821,708
Other Government Obligation_General Government S	0	0	45,922,294	0	45,922,294
Other Government Obligation_Non Road Arrears	0	0	244,460,382	0	244,460,382
Other Government Obligation_Subsidy	0	0	501,164	0	501,164
Other Government Obligation_Tax Refund	0	0	31,852,663	0	31,852,663
Public Records and Archives Administration Departn	0	0	1,880,800	0	1,880,800
Public Sector Reforms	0	0	347,934	0	347,934
Special Development Initiatives	73,269,885	292,071,353	1,921,029,063	0	2,286,370,301
State Interests And Governance	0	0	5,713,514	0	5,713,514
Upper East Regional co-ordinating Council	0	0	1,136,335	0	1,136,335
Upper West Regional Co-ordinating Council	0	0	141,614	0	141,614

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR CENTRAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MDAs	CASH	LIABILITY	NON-FINANCIAL	RECIEVABLES	GRAND
	BALANCE		ASSET		TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢
TOTAL	655,732,177	893,372,815	2,992,794,940	627	4,541,900,559
Office of the Administrator, DACF					
Headquarters	0		0	0	0
TOTAL	0	0	0	0	0
Office of the Attorney General and Ministry of Justice					
Attorney General's Department	0	0	5,236,240	0	5,236,240
CopyRight Office	(4,306,319)	0	478,947	0	(3,827,372)
Council for Law Reporting	(195,586)	5,296	494,762	0	304,473
Economic and Organised Crime Office	40,084	0	11,715,420	0	11,755,504
General Administration	0	0	44,212,367	0	44,212,367
General Legal Council	67,503,640	7,318,355	19,720,048	0	94,542,043
Ghana Law School	(44,334,140)	2,120,131	0	0	(42,214,008)
Headquarters	(850,834)	9,242,615	0	0	8,391,781
Law Reform Commission	0	0	211,046	0	211,046
Legal Aid Scheme	0	0	889,763	0	889,763
Other Government Obligation_Contingency	0	0	788,511	0	788,511
Other Government Obligation_Non Road Arrears	0	0	9,825,312	0	9,825,312
Registrar General's Dep't	(31,153,253)	6,281,521	65,477,705	0	40,605,974
TOTAL	(13,296,407)	24,967,919	159,050,119	0	170,721,631
Office of the Head of Civil Service					
Civil Service Training Centre	0	102,361	945,160	0	1,047,521
Government Secretriari School	0	249,557	550,822,028	0	551,071,585
Headquarters	3,268,958		5,543,853	0	8,812,811
Management Services Division	0	0	14,477,891	0	14,477,891
Other Government Obligation_Contingency	0	0	994,735	0	994,735
Procurement and Supply Chain Management Directo	0	0	49,999	0	49,999
Public Records and Archives Administration Departn	0	56,740	0	0	56,740
TOTAL	3,268,958	408,659	572,833,666	0	576,511,282
Office of the Special Prosecutor					
Headquarters	888,259	90,226,567	77,846,904	0	168,961,730
TOTAL	888,259	90,226,567	77,846,904	0	168,961,730
Parliament of Ghana					
General Administration	0	0	415,273,278	0	415,273,278
Headquarters	54,235,889	173,919,479	0	0	228,155,368
Other Government Obligation_Non Road Arrears	0	0	7,980,833	0	7,980,833
TOTAL	54,235,889	173,919,479	423,254,111	0	651,409,478
Public Services Commission					
Headquarters	2,381	1,488,694	0	0	1,491,075
Office of the Executive Secretary	0	0	10,484,003	0	10,484,003
Other Government Obligation_Contingency	0	0	312,000	0	312,000
TOTAL	2,381	1,488,694	10,796,003	0	12,287,078
Right to Information Commission					
Headquarters	40,429	763,616	401,424	0	1,205,468
TOTAL	40,429	763,616	401,424	0	1,205,468
Road Fund					
Road Fund	115,891,327	613,946	1,945,754,447	0	2,062,259,721
TOTAL	115,891,327	613,946	1,945,754,447	0	2,062,259,721
Grand Total	(18,086,211,411)	18,463,063,674	137,493,660,610	8,572,666,693	146,443,179,566

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR LOCAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MMDAS	CASH BALANCE GH¢	LIABILITY GH¢	NON-FINANCIAL ASSET GH¢	RECIEVABLES GH¢	GRAND TOTAL GH¢
Ablekuma Central Municipal Assembly_AbCMA	1,195,200	5,068,218	8,040,444	0	14,303,862
Ablekuma North Municipal Assembly	1,717,999	158,818	10,161,002	0	12,037,819
Ablekuma West Municipal Assembly	2,444,676	3,001,102	20,838,203	0	26,283,981
Abuakwa North Municipal Assembly	360,124	1,363,804	5,406,550	0	7,130,478
Abuakwa South Municipal Assembly	10,136,287	2,300,158	14,226,938	0	26,663,383
Abura /Asebu/Kwamankese District Assembly	1,050,973	1,308	6,229,241	0	7,281,522
Accra Metropolitan Assembly	9,840,297	17,032,144	4,446,643	0	31,319,084
Achiase District Assembly_AcDA	926,296	843,812	6,494,370	0	8,264,478
Ada East District Assembly	2,001,504	64,342	6,261,365	0	8,327,210
Ada West District Assembly	1,152,555	1,667,893	4,671,305	0	7,491,753
Adaklu District Assembly	488,034	2,868,601	2,772,234	0	6,128,869
Adansi Asokwa District Assembly	745,212	0	3,212,163	0	3,957,375
Adansi North District Assembly	179,447	6,774,666	27,285,472	0	34,239,585
Adansi South District Assembly	946,477	291,250	5,886,771	0	7,124,498
Adenta Municipal Assembly	4,129,600	14,942,559	25,138,309	0	44,210,467
Afadzato South District Assembly	66,092	761,265	6,249,859	32,145	7,109,361
Afigya Kwabre North District Assembly	1,081,706	259,588	21,346,529	0	22,687,823
Afigya Kwabre South District Assembly	176,403	10,843	6,550,215	0	6,737,461
Agona East District Assembly	3,690,315	480,222	17,249,350	0	21,419,887
Agona West Municipal Assembly	1,382,604	1,441,913	24,203,390	0	27,027,907
Agortime Ziope District Assembly	339,981	5,142,572	17,327,577	0	22,810,131
Ahafo Ano North Municipal Assembly	1,767,084	2,481,867	4,537,178	8,200	8,794,329
Ahafo Ano South East Municipal Assembly	380,693	34,120	6,674,215	0	7,089,028
Ahafo Ano South West District Assembly	615,678	415,113	7,250,125	2,010	8,282,925
Ahanta West Municipal Assembly	2,040,580	1,688,799	6,210,183	0	9,939,561
Ajumako/Enyan/Esiam District Assembly	1,004,605	8,301	61,766,154	132,976	62,912,037
Akatsi North District Assembly	710,295	1,808,738	6,470,226	0	8,989,259
Akatsi South District Assembly	1,328,927	1,198,827	9,960,223	0	12,487,977
Akrofuom District Assembly	728,844	0	11,172,872	0	11,901,716
Akuapem South District Assembly	575,138	3,459,314	10,309,681	0	14,344,133
Akuapim North Municipal Assembly	248,194	29,408	24,777,886	0	25,055,488
Akyemansa District Assembly	4,442,939	557,839	6,076,399	0	11,077,177
Amansie Central District Assembly	1,313,952	4,622,612	6,680,412	0	12,616,976
Amansie South District Assembly	1,439,445	389,550	7,482,213	0	9,311,208
Amansie West District Assembly	1,455,117	764,989	14,075,331	13,181	16,308,618
Amenfi Central District Assembly	2,064,442	2,021,436	10,710,836	0	14,796,714
Anloga District Assembly_AnDA	565,186	209,680	7,638,382	0	8,413,248
Aowin Municipal Assembly	1,087,259		13,260,744	0	14,348,002
Asante Akim Central Municipal Assembly	1,064,830	2,709,334	4,357,801	0	8,131,965
Asante Akim North District Assembly	494,641	237,309	3,037,045	0	3,768,994
Asante Akim South Municipal Assembly	10,230,956	3,368,774	39,848,234	0	53,447,965
Asene-Manso-Akroso District Assembly	1,294,212	2,275,066	4,160,921	0	7,730,199
Ashaiman Municipal Assembly	1,067,668	39,615,386	12,695,449	0	53,378,503
Asikuma-Odoben-Brakwa-Breman District Assembly	805,974	1,058,455	6,454,287	0	8,318,716
Asokore Mampong Municipal Assembly	2,431,824	71,296	19,256,316	0	21,759,436
Asokwa Municipal Assembly	717,317	252,153	26,666,782	0	27,636,252
Assin Fosu Municipal Assembly	428,584	1,955,302	24,635,679	0	27,019,565
Assin North District Assembly	862,164	2,644	4,545,088	0	5,409,896
Assin South District Assembly	600,438	221,558	14,865,113	9,001	15,696,110
Asunafo North Municipal Assembly	464,705	702,207	106,126,848	0	107,293,760
Asunafo South District Assembly	64,454	2,250	25,561,210	0	25,627,914
Asuogyaman District Assembly	470,370	4,644,077	23,373,065	0	28,487,512
Asutifi North District Assembly	1,608,013	5,179,941	21,158,224	0	27,946,179
Asutifi South District Assembly	113,304		6,074,533	0	6,187,837
Atebubu Amantin Municipal Assembly	1,236,185	172,074	8,410,867	15,317	9,834,443
Atiwa East District Assembly	2,128,936	1,553,878	4,302,698	0	7,985,513
Atiwa West District Assembly	795,273	34,101	13,553,747	0	14,383,122
Atwima Kwanwoma District Assembly	711,538	3,407,979	6,762,525	0	10,882,041
Atwima Mponua District Assembly	1,621,121	39,788	6,581,183	78,590	8,320,682
Atwima Nwabiagya Municipal Assembly	2,032,181	581,759	6,760,661	0	9,374,602
Atwima Nwabiagya North District Assembly	632,453	54,405	3,830,466	0	4,517,324
Awutu Senya District Assembly	1,284,590	17,810	12,078,071	0	13,380,472
Awutu Senya East Municipal Assembly	4,126,375		15,020,080	0	19,146,454
Ayawaso Central Municipal Assembly_ACMA	1,178,195	3,770,899	19,014,148	0	23,963,243
Ayawaso East Municipal Assembly	4,144,605	8,424,259	41,630,958	0	54,199,822
Ayawaso North Municipal Assembly	2,371,801	1,640	11,371,752	0	13,745,193
Ayawaso West Municipal Assembly	5,513,658	17,009,353	13,074,436	0	35,597,447

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR LOCAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MMDAS	CASH BALANCE GHC	LIABILITY GHC	NON-FINANCIAL ASSET GHC	RECIEVABLES GHC	GRAND TOTAL GHC
Ayensuano District Assembly	746,480	1,133,190	16,674,734	0	18,554,404
Banda District Assembly	2,672,860	450,876	7,822,912	0	10,946,647
Bawku Municipal Assembly	5,136,334	568,182	10,228,267	0	15,932,783
Bawku West District Assembly	1,050,907	878,712	7,339,212	0	9,268,832
Bekwai Municipal Assembly	1,824,966	5,128,425	8,445,900	80,451	15,479,742
Berekum East Municipal Assembly	2,261,100	1,920,927	10,022,035	0	14,204,062
Berekum West District Assembly	437,597	1,636,152	4,925,349	0	6,999,098
Bia East District Assembly	308,557	86,447	7,752,107	10,128	8,157,239
Bia West District Assembly	406,824	954,558	59,033,580	0	60,394,962
Biakoye District Assembly	491,326	2,782,119	4,990,174	0	8,263,619
Bibiani/Anhwaso/Bekwai Municipal Assembly	1,476,934		52,121,398	186,739	53,785,072
Binduri District Assembly	567,519	35,234	6,341,345	0	6,944,098
Birim North District Assembly	278,646	531,067	70,608,706	0	71,418,419
Birim South District Assembly	613,475	1,648,909	3,877,623	0	6,140,007
Birim Central Municipal Assembly	6,144,471		18,951,886	0	25,096,356
Bodi District Assembly	579,692	0	6,464,656	0	7,044,347
Bole District Assembly	1,072,290		19,839,566	0	20,911,856
Bolgatanga East District Assembly	853,455	1,098,878	2,751,825	0	4,704,158
Bolgatanga Municipal Assembly	3,412,882	60,463	13,431,730	0	16,905,076
Bongo District Assembly	2,184,626	389,496	6,574,484	0	9,148,606
Bosome Freho District Assembly	1,818,210	1,155,643	3,464,016	0	6,437,869
Bosomtwe District Assembly	1,992,722	257,242	1,264,442	0	3,514,405
Builsa North District Assembly	1,238,957		4,670,184	0	5,909,141
Builsa South District Assembly	2,586,974	616,373	1,436,017	0	4,639,364
Bunkpurugu Nakpanduri District Assembly	541,255	0	6,095,677	0	6,636,932
Cape Coast Metropolitan Assembly	1,604,567		239,299,549	155,874	241,059,990
Central Gonja District Assembly	771,494	3,464,173	16,835,238	18,969	21,089,874
Central Tongu District Assembly	246,621	1,776,177	14,034,274	51,505	16,108,577
Chereponi District Assembly	1,861,625	19,234	12,121,895	930	14,003,684
Dafiama Bussie Issa District Assembly	1,729,978	1,969,393	5,082,778	0	8,782,149
Denkyemba District Assembly	528,399	1,269,575	9,496,088	0	11,294,062
Dormaa Central Municipal	476,318	1,061,867	23,572,475	0	25,110,660
Dormaa East District Assembly	371,347	614,920	8,023,980	0	9,010,247
Dormaa West District Assembly	1,964,765	0	4,980,322	0	6,945,087
East Gonja Municipal Assembly	840,938	3,578,544	25,763,652	334,627	30,517,760
East Mamprusi Municipal Assembly	4,402,955		20,683,088	0	25,086,043
Effia Kwesimintsim Municipal Assembly	1,713,968	4,477,811	32,212,577	0	38,404,356
Effutu Municipal Assembly	1,957,303	1,791,721	6,837,320	81,968	10,668,313
Ejisu Municipal Assembly	286,608		57,856,450	0	58,143,058
Ejura Sekyredumasi Municipal Assembly	793,599	526,043	5,435,098	0	6,754,740
Ekumfi District Assembly	559,396	2,029,858	10,291,295	0	12,880,549
Ellembelle District Assembly	3,403,098	3,773,796	17,002,761	0	24,179,655
Fanteakwa North District Assembly	1,431,443	1,015,480	6,024,555	6,114	8,477,592
Fanteakwa South District Assembly	54,516	2,562,266	7,980,734	0	10,597,516
Ga Central Municipal Assembly	2,931,566	6,890,744	7,817,218	0	17,639,528
Ga East Municipal Assembly	2,220,946	11,909,687	126,205,161	0	140,335,794
Ga North Municipal Assembly	916,765	3,285,573	9,934,117	0	14,136,454
Ga South Municipal Assembly	1,666,064	9,440,259	15,833,301	0	26,939,624
Ga West Municipal Assembly	2,256,328	4,506,353	9,577,652	0	16,340,333
Garu District Assembly	2,746,045	315,958	5,633,369	0	8,695,372
Gomoa Central District Assembly	228,085	1,379,446	6,472,117	10,000	8,089,648
Gomoa East District Assembly	1,618,221	5,181,527	6,649,520	0	13,449,269
Gomoa West District Assembly	675,216	2,740,328	22,348,598	229,663	25,993,805
Guan District Assembly_GuDA	659,476	2,366,376	729,197	0	3,755,050
Gushiegu Municipal Assembly	826,854	2,377	7,811,612	0	8,640,843
Ho Municipal Assembly	981,953	639,440	39,696,830	0	41,318,223
Ho West District Assembly	240,452	3,681,546	19,194,237	0	23,116,235
Hohoe Municipal Assembly	5,291,340	1,562,406	20,189,804	1,267	27,044,817
Jaman North District Assembly	496,395		975,252,743	0	975,749,138
Jaman South Municipal Assembly	1,036,185	709,940	11,261,805	0	13,007,930
Jasikan District Assembly	580,933	537,590	5,936,753	0	7,055,275
Jirapa Municipal Assembly	891,915	1,845,212	55,307,695	0	58,044,822
Jomoro Municipal Assembly	2,237,531	5,163	16,277,716	0	18,520,410
Juaben Municipal Assembly	1,848,893	0	4,894,791	0	6,743,684
Juaboso District Assembly	1,129,441	2,203,297	2,635,880	81,040	6,049,658
Kajebi District Assembly	982,000	6,403,584	9,371,830	21,140	16,778,554
Karaga District Assembly	2,061,050	520,317	14,630,916	0	17,212,283

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR LOCAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MMDAS	CASH BALANCE GHC	LIABILITY GHC	NON-FINANCIAL ASSET GHC	RECIEVABLES GHC	GRAND TOTAL GHC
Kassena Nankana East Municipal Assembly	1,488,254	133,254	7,898,788	0	9,520,296
Kassena Nankana West District Assembly	468,064	400,312	4,676,448	0	5,544,824
Keta Municipal Assembly	1,239,601	361,143	13,249,085	0	14,849,828
Ketu North Municipal Assembly	1,479,956	818,253	6,606,187	0	8,904,395
Ketu South Municipal Assembly	1,414,172	557,567	56,589,619	0	58,561,357
Kintampo North Municipal Assembly	389,824	1,914,708	4,945,906	0	7,250,438
Kintampo South District Assembly	992,154	52,096	4,422,340	0	5,466,590
Komenda-Edina-Eguafo-Abirim Municipal Assembly	1,789,228	3,573	26,450,642	0	28,243,443
Korle Klotey Municipal Assembly_KoKMA	6,321,495	487,350	11,680,536	331,300	18,820,682
Kpandai District Assembly	811,899	6,629,604	6,359,766	0	13,801,268
Kpando Municipal Assembly	73,926	310,435	5,716,695	0	6,101,056
Kpone Katamanso Municipal Assembly	1,794,414	11,979,892	13,904,713	0	27,679,019
Krachi East Municipal Assembly	670,321	741,968	6,058,857	77,735	7,548,881
Krachi Nchumuru District Assembly	272,685	4,078,872	12,233,904	0	16,585,462
Krachi West District Assembly	1,896,663	4,578	4,932,243	3,699,204	10,532,687
Krowor Municipal Assembly	4,169,276	5,556,702	9,708,015	0	19,433,993
Kumasi Metropolitan Assembly	4,213,213	14,982,617	8,988,559	1,902,038	30,086,427
Kumbungu District Assembly	1,038,175	4,638	6,261,290	0	7,304,103
Kwabre East Municipal Assembly	1,668,574	34,594	6,051,941	0	7,755,108
Kwadaso Municipal Assembly	1,994,510	0	12,719,982	0	14,714,492
Kwaebibirem Municipal Assembly	1,257,149	3,141,532	4,181,620	0	8,580,301
Kwahu Afram Plains North District Assembly	1,648,950	71,273	3,633,340	0	5,353,563
Kwahu Afram Plains South District Assembly	865,262	1,081,492	69,018,926	0	70,965,680
Kwahu East District Assembly	1,209,482	2,692,635	7,150,817	0	11,052,934
Kwahu South District Assembly	960,767	1,608,227	69,814,016	0	72,383,010
Kwahu West Municipal Assembly	388,810	443,946	7,243,564	35,290	8,111,610
La Dade-Kotopon Municipal Assembly	8,168,781	6,487,078	21,088,165	0	35,744,025
Lambusie Karni District Assembly	1,329,221	56,040	5,533,538	0	6,918,799
La-Nkwantanang Municipal Assembly	4,666,681	14,842,124	7,446,824	0	26,955,630
Lawra Municipal Assembly	1,765,413	390,079	57,964,996	0	60,120,488
Ledzokuku Municipal Assembly	2,209,811	7,315,994	10,659,324	0	20,185,128
Lower Manya Krobo Municipal Assembly	717,942	4,600,677	16,775,924	1,500	22,096,043
Mampong Municipal Assembly	518,195	1,017,044	106,009,756	0	107,544,995
Mamprugu Moagduri District Assembly	1,212,312	0	3,901,021	0	5,113,332
Mfantseman Municipal Assembly	3,333,825	3,228,654	15,732,784	55,309	22,350,572
Mion District Assembly	911,041	1,010,719	12,874,173	0	14,795,933
Mpohor District Assembly	968,699	232,454	24,170,685	0	25,371,837
Nabdam District Assembly	720,244		5,118,353	0	5,838,598
Nadowli Kaleo District Assembly	1,063,845	2,648,577	7,408,657	0	11,121,079
Nandom District Assembly	738,054	200,861	6,965,181	0	7,904,096
Nantom District Assembly	648,494	0	2,918,405	0	3,566,899
Nanumba North Municipal Assembly	641,353	524,120	26,960,976	0	28,126,448
Nanumba South District Assembly	551,471	2,826,162	25,477,554	0	28,855,187
New Juaben North Municipal Assembly	1,978,451	407,232	118,021,947	27,024	120,434,654
New Juaben South Municipal Assembly	4,286,562	6,243,612	30,102,212	299,560	40,931,946
Ningo-Prampram District Assembly	108,284	7,408	6,632,219	0	6,747,911
Nkoranza North District Assembly	567,219	1,395,358	31,758,721	0	33,721,298
Nkoranza South Municipal Assembly	921,579	302,224	49,141,764	0	50,365,568
Nkwanta North District Assembly	306,963	2,034,992	11,089,217	0	13,431,172
Nkwanta South Municipal Assembly	444,989	12,205	6,334,605	0	6,791,800
North Dayi District Assembly	1,131,466	3,262,289	4,459,727	0	8,853,482
North East Gonja District Assembly_NEGDA	329,935	945,160	5,072,142	0	6,347,238
North Gonja District Assembly	100,607	2,781,475	17,056,264	0	19,938,347
North Tongu District Assembly	286,942	268,997	9,115,603	0	9,671,542
Nsawam Adoagyiri Municipal Assembly	818,478		4,332,200	184,902	5,335,579
Nzema East Municipal Assembly	1,022,168		5,577,812	0	6,599,980
Obuasi East District Assembly	4,534,879	309,504	7,373,048	0	12,217,430
Obuasi Municipal Assembly	3,849,965	772,252	29,848,815	0	34,471,031
Offinso Municipal Assembly	973,155	663,226	5,603,261	0	7,239,642
Offinso North District Assembly	1,080,127	26,263	56,989,279	40,000	58,135,669
Oforikrom Municipal Assembly	1,647,358	11,157,541	10,881,918	0	23,686,817
Okaikwei North Municipal Assembly	10,113,086	32,717,191	13,000,053	0	55,830,330
Okere District Assembly	1,265,990	274,090	11,139,987	31,525	12,711,593
Old Tafo Municipal Assembly	3,321,570	9,567,718	29,959,811	0	42,849,099
Prestea-Huni Valley Municipal Assembly	2,649,260	2,598,165	23,231,519	0	28,478,943
Pru East District Assembly	770,986	41,797	5,177,099	44,919	6,034,801
Pru West District Assembly	402,624	606,597	12,820,442	0	13,829,663

**CLASSIFICATION OF CURRENT ASSET AND ACCOUNT PAYABLE FOR LOCAL GOVERNMENT
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2022**

MMDAS	CASH BALANCE GHC	LIABILITY GHC	NON-FINANCIAL ASSET GHC	RECIEVABLES GHC	GRAND TOTAL GHC
Pusiga District Assembly	1,458,275		6,722,991	0	8,181,266
Saboba District Assembly	608,701	70,000	9,503,195	0	10,181,895
Sagnerigu Municipal Assembly	2,551,849	188,746	24,605,368	0	27,345,963
Savelugu Municipal Assembly	897,198	0	13,838,084	250	14,735,533
Sawla/Tuna/Kalba District Assembly	378,589	796,262	8,107,701	0	9,282,552
Sefwi Akontombra District Assembly	1,057,023	34,990	15,687,345	0	16,779,357
Sefwi Wiawso Municipal Assembly	1,541,697		21,041,198	530,721	23,113,616
Sekondi Takoradi Metropolitan Assembly	3,816,416	1,375,631	62,145,397	0	67,337,444
Sekyere Afram Plains District Assembly	1,313,451	716,361	4,909,190	0	6,939,002
Sekyere Central District Assembly	1,088,567	140,381	5,105,050	0	6,333,998
Sekyere East District Assembly	191,445	92,405	6,399,005	0	6,682,855
Sekyere Kumawu District Assembly	667,014	2,496,705	7,681,559	0	10,845,279
Sekyere South District Assembly	1,659,471	1,692,380	13,281,375	0	16,633,226
Sene East District Assembly	2,510,213	0	27,797,957	0	30,308,170
Sene West District Assembly	917,672	0	9,273,212	0	10,190,883
Shai-Osudoku District Assembly	8,450,633	18,042,543	9,520,061	0	36,013,238
Shama District Assembly	356,993	2,677,275	11,143,158	0	14,177,426
Sissala East Municipal Assembly	1,043,926	426,007	7,025,881	0	8,495,814
Sissala West District Assembly	1,699,191	612,610	5,262,730	0	7,574,532
South Dayi District Assembly	459,473	406,423	13,421,372	0	14,287,269
South Tongu District Assembly	307,455	1,584,824	8,751,697	649,150	11,293,127
Suaman District Assembly	440,497	1,796,573	11,105,914	0	13,342,983
Suame Municipal Assembly	8,094,292	570,876	38,622,341	0	47,287,509
Suhum Municipal Assembly	1,283,085	1,099,386	4,740,998	3,126,903	10,250,372
Sunyani Municipal Assembly	1,741,347	5,764,764	52,716,081	0	60,222,193
Sunyani West District Assembly	1,559,647		4,814,770	0	6,374,417
Tain District Assembly	820,154	775,537	8,770,911	0	10,366,602
Talensi District Assembly	835,936	634,991	10,005,190	0	11,476,116
Tamale Metropolitan Assembly	1,908,375	26,725	31,135,263	106,655	33,177,019
Tano North Municipal Assembly	718,753	93,603	9,287,272	0	10,099,627
Tano South Municipal Assembly	3,080,593	232,067	15,778,261	0	19,090,921
Tarkwa Nsuaem Municipal Assembly	2,028,463	1,304,380	23,361,148	0	26,693,992
Tatale Sanguli District Assembly	793,745	0	12,812,347	0	13,606,092
Techiman Municipal Assembly	2,662,046	325,909	26,832,318	0	29,820,273
Techiman North District Assembly	1,469,383	157,967	4,745,462	0	6,372,812
Tema Metropolitan Assembly	2,584,265	25,064,223	17,389,240	0	45,037,728
Tema West Municipal Assembly	1,250,904	13,879,536	7,626,408	0	22,756,848
Tempane District Assembly	2,151,415	209,781	3,372,902	0	5,734,098
Tolon District Assembly	942,974		4,536,123	0	5,479,098
Twifo Hemang Lower Denkyira District Assembly	620,909	2,113,897	12,089,168	0	14,823,974
Twifu Ati Morkwa District Assembly	1,095,519	12,541	8,736,120	0	9,844,180
Upper Denkyira East Municipal Assembly	228,903	2,289,462	17,033,396	70,533	19,622,294
Upper Denkyira West District Assembly	1,750,290	127,449	22,750,388	0	24,628,126
Upper Manya Krobo District Assembly	198,866	1,511,657	5,539,263	0	7,249,785
Upper West Akim District Assembly	762,995	2,571,819	8,651,887	0	11,986,702
Wa East District Assembly	1,652,314	1,943,244	7,122,316	0	10,717,875
Wa Municipal Assembly	4,413,409	378	14,194,811	0	18,608,598
Wa West District Assembly	1,168,891	2,830,830	7,881,374	0	11,881,095
Wassa Amenfi East Municipal Assembly	2,027,127	2,287,581	12,829,948	0	17,144,656
Wassa Amenfi West Municipal Assembly	352,564	18,374	3,149,307	7,843	3,528,089
Wassa East District Assembly	471,507	567,775	6,452,756	0	7,492,039
Weija-Gbawe Municipal Assembly	2,073,329	17,288,490	9,647,681	0	29,009,500
Wenchi Municipal Assembly	903,652	2,101,755	7,986,933	1,969	10,994,309
West Akim Municipal Assembly	1,248,155	5,000,655	77,950,403	0	84,199,213
West Gonja District Assembly	4,058,775	2,917,734	3,733,875	6,954	10,717,337
West Mamprusi Municipal Assembly	1,620,091	6,450	17,934,401	0	19,560,942
Yendi Municipal Assembly	3,094,365	920,160	6,861,869	0	10,876,394
Yilo Krobo Municipal Assembly	568,748	5,519,556	6,337,589	723,578	13,149,472
Yunyoo Nasuan District Assembly	452,261	0	6,096,547	0	6,548,808
Zabzugu District Assembly	697,346	7,310	12,671,550	6,400	13,382,606
Grand Total	426,934,172	612,114,352	5,343,335,835	13,523,099	6,395,907,458

**REALLOCATION OF CENTRALIZED VOTE FOR CENTRAL GOVERNMENT
BY MDAs FOR THE YEAR 2022**

MDAs	DEBT		GENERAL			OTHER		SUBSIDY	GRAND
	MANAGEMENT	ARREARS	CONTINGENCY	GOVERNMENT SERVICES	GRATUITY	NON ROAD ARREARS	EARMARKED FUND		
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	TOTAL
Audit Service									
Headquarters	0	0	0	0	0	0	0	0	2,040,000
TOTAL	0	0	0	0	0	0	0	0	2,040,000
Electoral Commission									
Headquarters	0	0	0	0	1,078,748	7,290,563	0	0	8,369,311
TOTAL	0	0	0	0	1,078,748	7,290,563	0	0	8,369,311
Min of Employment & Labour Relation									
Headquarters	0	0	5,118,763	0	0	18,230,735	413,944,955	229,849	437,524,302
TOTAL	0	0	5,118,763	0	0	18,230,735	413,944,955	229,849	437,524,302
Ministry of Communications and Digitalisation									
Headquarters	0	0	0	0	0	66,123,881	0	495,862	66,619,743
TOTAL	0	0	0	0	0	66,123,881	0	495,862	66,619,743
Ministry of Chieftaincy and Religious Affairs									
Headquarters	0	0	0	0	0	4,863,250	0	0	4,863,250
TOTAL	0	0	0	0	0	4,863,250	0	0	4,863,250
Ministry of Defence									
Headquarters	0	0	13,305,613	1,424,295	93,163,749	557,228,771	0	0	665,122,428
TOTAL	0	0	13,305,613	1,424,295	93,163,749	557,228,771	0	0	665,122,428
Ministry of Education									
Headquarters	0	0	0	14,623,588	0	10,446,147	0	0	25,069,734
TOTAL	0	0	0	14,623,588	0	10,446,147	0	0	25,069,734
Ministry of Energy									
Headquarters	0	0	0	0	0	365,994,610	0	536,583,478	902,578,088
TOTAL	0	0	0	0	0	365,994,610	0	536,583,478	902,578,088
Ministry of Environment Science, Technology and Innovation									
Headquarters	0	0	330,094	0	0	1,205,420	2,682,862	957,992	5,176,368
TOTAL	0	0	330,094	0	0	1,205,420	2,682,862	957,992	5,176,368
Ministry of Finance									
Controller & Accountant General Department	0	0	0	8,197,644	0	44,853,902	0	0	53,051,545
Headquarters	278,160,375	0	838,231	139,307,313	0	99,048,578	0	8,479,203	525,833,700
Public Procurement Authority	0	0	0	0	0	1,260,105	0	0	1,260,105
TOTAL	278,160,375	0	838,231	147,504,957	0	145,162,585	0	8,479,203	580,145,350
Ministry of Fisheries and Aquaculture Development									
Headquarters	0	0	5,000,000	0	0	17,663,550	0	0	22,663,550
TOTAL	0	0	5,000,000	0	0	17,663,550	0	0	22,663,550
Ministry of Food and Agriculture									
Headquarters	0	0	0	0	0	16,868,903	0	0	16,868,903
TOTAL	0	0	0	0	0	16,868,903	0	0	16,868,903
Ministry of Foreign Affairs and Reg Integration									
Headquarters	0	0	18,974,465	0	0	23,330,026	0	0	42,304,491
TOTAL	0	0	18,974,465	0	0	23,330,026	0	0	42,304,491

**REALLOCATION OF CENTRALIZED VOTE FOR CENTRAL GOVERNMENT
BY MDAs FOR THE YEAR 2022**

MDAs	DEBT MANAGEMENT		GENERAL GOVERNMENT SERVICES				NON ROAD ARREARS		OTHER EARMARKED FUND		SUBSIDY	SUBSCRIPTION	GRAND TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢			
Ministry of Gender, Children and Social Protection	0	0	0	0	4,038,566	0	0	0	0	0	0	0	4,038,566
TOTAL	0	0	0	0	4,038,566	0	0	0	0	0	0	0	4,038,566
Ministry of Health	0	0	0	0	0	0	155,433,173	0	0	0	0	0	155,433,173
TOTAL	0	0	0	0	0	0	155,433,173	0	0	0	0	0	155,433,173
Ministry of Information	0	0	0	14,981,776	0	0	0	0	0	6,674,472	0	0	21,656,248
TOTAL	0	0	0	14,981,776	0	0	0	0	0	6,674,472	0	0	21,656,248
Ministry of Lands and Natural Resources	0	0	0	1,999,233	171,425	0	20,168,288	0	2,384,215	0	0	0	24,723,161
TOTAL	0	0	0	1,999,233	171,425	0	20,168,288	0	2,384,215	0	0	0	24,723,161
Ministry of Local Govt. Decentralisation and Rural Development	0	0	0	7,624,531	8,040,194	47,192,037	138,383,294	0	0	0	0	0	201,240,055
TOTAL	0	0	0	7,624,531	8,040,194	47,192,037	138,383,294	0	0	0	0	0	201,240,055
Ministry Of National Security	0	0	0	66,273,994	8,300,000	0	324,145,559	0	0	0	0	0	398,719,553
TOTAL	0	0	0	66,273,994	8,300,000	0	324,145,559	0	0	0	0	0	398,719,553
Ministry Of Parliamentary Affairs	0	295,400	0	0	0	0	0	0	0	0	0	0	295,400
TOTAL	0	295,400	0	0	0	0	0	0	0	0	0	0	295,400
Ministry Of Railway Development	0	0	0	0	0	0	175,284,777	0	0	0	0	0	175,284,777
TOTAL	0	0	0	0	0	0	175,284,777	0	0	0	0	0	175,284,777
Ministry of Roads and Highways	0	0	0	0	0	0	13,274,340	0	0	0	0	0	13,274,340
Department of Feeder Roads	0	0	0	0	0	0	81,275,281	0	0	0	0	0	81,275,281
Department of Urban Roads	0	0	0	0	0	0	746,537,530	0	0	0	0	0	746,537,530
Ghana Highway Authority	0	0	0	0	0	0	841,087,151	0	0	0	0	0	841,087,151
TOTAL	0	0	0	0	0	0	841,087,151	0	0	0	0	0	841,087,151
Ministry Of Sanitation and Water Resources	0	207,200,072	0	0	0	0	0	0	0	0	0	0	207,200,072
TOTAL	0	207,200,072	0	0	0	0	0	0	0	0	0	0	207,200,072
Ministry of The Interior	0	0	0	0	0	0	34,936,392	0	0	0	0	0	34,936,392
Ghana Immigration Service	0	0	0	14,540,954	9,009,537	0	58,833,981	0	0	0	0	0	82,384,473
Ghana National Fire Service	0	0	0	0	0	0	72,356,555	0	389,378	0	0	0	72,745,933
Ghana Police Service	0	0	0	11,158,365	0	0	13,574,884	0	0	0	0	0	24,733,249
Ghana Prisons Service	0	0	0	0	0	0	18,252,186	0	0	0	0	0	18,252,186
Headquarters	0	0	0	0	0	0	1,256,850	0	0	0	0	0	1,256,850
Narcotics Control Board	0	0	0	0	0	0	37,747,700	0	0	0	0	0	37,747,700
National Disaster Management Organization	0	0	0	25,699,319	9,009,537	0	236,958,549	0	389,378	0	0	0	272,056,782
TOTAL	0	0	0	25,699,319	9,009,537	0	236,958,549	0	389,378	0	0	0	272,056,782
Ministry of Tourism, Arts and Culture	0	0	0	0	0	0	2,706,382	0	0	0	0	0	2,706,382
TOTAL	0	0	0	0	0	0	2,706,382	0	0	0	0	0	2,706,382
Ministry of Trade and Industry	0	0	0	0	0	0	14,462,163	0	0	0	0	0	14,462,163
TOTAL	0	0	0	0	0	0	14,462,163	0	0	0	0	0	14,462,163

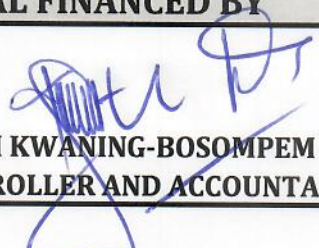
**REALLOCATION OF CENTRALIZED VOTE FOR CENTRAL GOVERNMENT
BY MDAs FOR THE YEAR 2022**

MDAs	DEBT MANAGEMENT		ARREARS		CONTINGENCY		GENERAL GOVERNMENT SERVICES		GRATUITY		NON ROAD ARREARS		OTHER EARMARKED FUND		SUBSCRIPTION		SUBSIDY		GRAND TOTAL				
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC		
Ministry of Transport	0	0	0	0	0	0	0	0	0	0	0	27,416,385	0	0	0	0	0	0	0	27,416,385	0		
Headquarters	0	0	0	0	0	0	0	0	0	0	0	27,416,385	0	0	0	0	0	0	0	27,416,385	0		
TOTAL																							
Ministry of Works and Housing	0	0	0	0	0	0	0	0	0	0	0	484,685,830	0	0	0	0	0	0	0	484,685,830	0		
Headquarters	0	0	0	0	0	0	0	0	0	0	0	484,685,830	0	0	0	0	0	0	0	484,685,830	0		
TOTAL																							
Ministry of Youth and Sports	0	0	0	1,271,467	12,588,720	0	120,243,234	0	0	0	0	120,243,234	0	0	0	0	0	0	0	134,103,421	0		
Headquarters	0	0	0	1,271,467	12,588,720	0	120,243,234	0	0	0	0	120,243,234	0	0	0	0	0	0	0	134,103,421	0		
TOTAL																							
National Development Planning Commission	0	0	0	2,949,310	257,000	0	1,945,000	0	0	0	0	1,945,000	0	0	0	0	0	0	0	5,151,310	0		
Headquarters	0	0	0	2,949,310	257,000	0	1,945,000	0	0	0	0	1,945,000	0	0	0	0	0	0	0	5,151,310	0		
TOTAL																							
National Labour Commission	0	0	0	0	0	0	0	0	0	0	0	1,214,990	0	0	0	0	0	0	0	1,214,990	0		
Headquarters	0	0	0	0	0	0	0	0	0	0	0	1,214,990	0	0	0	0	0	0	0	1,214,990	0		
TOTAL																							
National Media Commission	0	0	0	0	0	0	0	0	0	0	0	600,000	0	0	0	0	0	0	0	600,000	0		
Headquarters	0	0	0	0	0	0	0	0	0	0	0	600,000	0	0	0	0	0	0	0	600,000	0		
TOTAL																							
Office of Government Machinery	0	0	0	65,225,798	642,333	535,102	39,481,439	0	0	0	0	39,481,439	0	0	0	0	0	0	0	105,884,672	0		
Headquarters	0	0	0	65,225,798	642,333	535,102	39,481,439	0	0	0	0	39,481,439	0	0	0	0	0	0	0	105,884,672	0		
TOTAL																							
Office of the Attorney General and Ministry of Justice	0	0	0	3,219,150	2,927,589	0	6,248,758	0	0	0	0	4,912,656	0	0	0	0	0	0	0	12,395,496	0		
Headquarters	0	0	0	3,219,150	2,927,589	0	6,248,758	0	0	0	0	4,912,656	0	0	0	0	0	0	0	12,395,496	0		
Registrar General's Department	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,912,656	0		
TOTAL																							
Office of the Head of Civil Service	0	0	0	0	0	0	4,260,465	0	0	0	0	4,260,465	0	0	0	0	0	0	0	4,260,465	0		
Headquarters	0	0	0	0	0	0	4,260,465	0	0	0	0	4,260,465	0	0	0	0	0	0	0	4,260,465	0		
TOTAL																							
Parliament of Ghana	0	0	0	0	0	0	983,334	0	0	0	0	983,334	0	0	0	0	0	0	0	983,334	0		
Headquarters	0	0	0	0	0	0	983,334	0	0	0	0	983,334	0	0	0	0	0	0	0	983,334	0		
TOTAL																							
Public Services Commission	0	0	0	0	0	0	2,305,548	0	0	0	0	2,305,548	0	0	0	0	0	0	0	2,305,548	0		
Headquarters	0	0	0	0	0	0	2,305,548	0	0	0	0	2,305,548	0	0	0	0	0	0	0	2,305,548	0		
TOTAL																							
Grand Total	278,160,375	207,495,472	232,811,743	209,528,203	144,275,184	384,374,340	416,627,817	12,936,498	536,583,478	5,882,163,111													

**CENTRAL GOVERNMENT STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2022**

	NOTES	ANNUAL BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL 2022		ACTUAL 2021	
		CENTRAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢	CENTRAL GOVERNMENT GH¢
<u>REVENUE</u>											
	2	38,292,470,245	683,752,180	38,976,222,425	34,698,280,161	27,709,806,120					
	3	42,648,351,776	(6,687,596,012)	35,960,755,764	43,162,238,835	31,012,028,118					
	5	970,175,592	218,205,517	1,188,381,109	5,184,989,456	2,455,198,028					
	6	18,605,848,496	2,110,926,909	20,716,775,405	23,147,516,031	9,499,109,891					
		100,516,846,109	(3,674,711,406)	96,842,134,703	106,193,024,482	70,676,142,156					
<u>EXPENDITURE</u>											
	13	36,701,563,031	2,107,755,544	38,809,318,575	44,333,329,871	35,861,946,597					
	14	38,621,604,127	(2,706,809,518)	35,914,794,609	21,457,628,091	13,748,647,575					
	15	37,447,234,536	3,914,358,411	41,361,592,947	37,065,849,271	33,995,737,787					
	16	910,579,992	(225,886,805)	684,693,187	927,703,086	1,379,114,902					
	17	0	0	0	61,393,236,733	12,010,687,147					
	18	3,664,428,848	(1,506,812,070)	2,157,616,778	152,000,573	126,416,716					
	19	3,074,907,784	(210,123,196)	2,864,784,588	1,970,073,368	3,542,148,683					
	20	0	0	0	0	1,931,160,089					
	32	0	0	0	3,949,652,909	2,358,618,051					
		120,420,318,317	1,372,482,367	121,792,800,684	171,249,473,903	104,954,477,548					
		(19,903,472,208)	(5,047,193,773)	(24,950,665,981)	(65,056,449,422)	(34,278,335,392)					

**CENTRAL GOVERNMENT STATEMENT OF
FINANCIAL POSITION AS AT DECEMBER 31, 2022**

	NOTES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	26	22,619,624,581	46,552,337,342
Receivables	27	8,819,446,354	2,260,941,086
Prepayments	28	423,829,460	306,954,966
Inventory	31	153,016,525	147,070,633
TOTAL CURRENT ASSET		32,015,916,920	49,267,304,026
NON CURRENT ASSETS			
Receivables	29	15,851,793,132	15,701,708,562
Equity Investments	30	12,953,044,439	13,594,466,474
Property, Plant & Equipment	32	96,529,051,589	36,766,687,330
Work In-Progress	33	30,225,900,822	9,352,226,455
TOTAL NON-CURRENT ASSET		155,559,789,983	75,415,088,821
TOTAL ASSET		187,575,706,904	124,682,392,847
LIABILITIES			
CURRENT LIABILITIES			
Payables	34	24,341,758,921	19,700,389,886
Trust Monies	35	1,423,906,972	1,153,347,324
Bank Overdraft	26	40,896,436,791	
Domestic Loans	37	30,600,769,568	21,145,185,565
TOTAL CURRENT LIABILITIES		97,262,872,252	41,998,922,775
NON- CURRENT LIABILITIES			
Domestic Loans	37	159,757,567,425	158,787,538,710
External Loans	38	244,340,005,767	170,009,787,704
TOTAL NON-CURRENT LIABILITIES		404,097,573,192	328,797,326,414
TOTAL LIABILITIES		501,360,445,445	370,796,249,189
NET ASSET/LIABILITIES		(313,784,738,541)	(246,113,856,342)
FINANCED BY			
Changes in Net Assets		(313,784,738,541)	(246,113,856,342)
TOTAL FINANCED BY		(313,784,738,541)	(246,113,856,342)
			
KWASI KWANING-BOSOMPEM CONTROLLER AND ACCOUNTANT-GENERAL			

CENTRAL GOVERNMENT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTES	ANNUAL BUDGET CENTRAL GOVERNMENT GH¢		SUPPLEMENTARY BUDGET CENTRAL GOVERNMENT GH¢		REVISED BUDGET CENTRAL GOVERNMENT GH¢		ACTUAL 2022 CENTRAL GOVERNMENT GH¢		ACTUAL 2021 CENTRAL GOVERNMENT GH¢		BUDGET VARIANCE CENTRAL GOVERNMENT GH¢	
RECEIPTS												
2	38,292,470,245		683,752,180		38,976,222,425		34,337,331,518		27,709,806,120		(4,638,890,907)	
3	42,648,351,776		(6,687,596,012)		35,960,755,764		45,050,222,675		32,979,232,570		9,089,466,911	
5	970,175,592		218,205,517		1,188,381,109		5,184,989,456		2,455,198,028		3,996,608,347	
6	18,605,848,496		2,110,926,909		20,716,775,405		15,699,169,870		9,357,743,178		(5,017,605,535)	
7	17,034,544,316		3,575,824,611		20,610,368,927		1,580,436,738		29,210,461,477		(19,029,932,189)	
8	27,920,957,442		98,886,794		28,019,844,236		49,380,354,884		18,463,819,693		21,360,510,648	
10	0		0		0		0		0		0	
11	0		0		0		1,182,643,284		31,580,379		1,182,643,284	
12	0		0		0		21,259,686		75,799,726		21,259,686	
	145,472,347,867		(1)		145,472,347,866		152,436,408,110		120,283,641,170		6,964,060,245	
PAYMENTS												
13	36,701,563,031		2,107,755,544		38,809,318,575		43,913,649,756		35,741,547,432		(5,104,331,181)	
14	38,621,604,127		(2,706,809,518)		35,914,794,609		20,937,753,008		12,492,259,280		14,977,041,600	
21	17,108,712,507		(3,159,041,021)		13,949,671,485		8,689,725,963		5,694,382,015		5,259,945,522	
15	37,447,234,536		3,914,358,411		41,361,592,947		37,065,849,271		33,995,737,787		4,295,743,677	
16	910,579,992		(225,886,805)		684,693,187		926,277,722		1,378,662,534		(241,584,535)	
18	3,664,428,848		(1,506,812,070)		2,157,616,778		147,743,249		125,162,084		2,009,873,528	
19	3,074,907,784		(210,123,196)		2,864,784,588		1,917,904,854		3,542,148,683		946,879,734	
22	7,943,317,043		1,786,558,654		9,729,875,697		7,607,150,843		5,293,374,898		2,122,724,853	
23	0		0		0		12,807,281,375		5,457,471,683		(12,807,281,375)	
24	0		0		0		403,585,228		538,383,937		(403,585,228)	
20	0		0		0		0		1,931,160,089		0	
	145,472,347,867		(1)		145,472,347,866		134,416,921,270		106,190,290,424		11,055,426,596	
NET CHANGE IN STOCK OF CASH												
	0		0		0		18,019,486,840		14,093,350,747			
CASH/BANK BALANCE AS AT BEGINNING												
							4,600,137,741		32,458,986,596			
CASH/BANK BALANCE AS AT END												
							22,619,624,581		46,552,337,342			

CENTRAL GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Cash Inflows from Operating Activities			
Taxes	4	79,387,554,193	60,689,038,690
Grants	5	5,184,989,456	2,455,198,028
Non-Tax Revenue	6	15,189,542,094	8,882,901,570
Other Receipts	12	21,259,686	75,799,726
Total Cash Inflows		99,783,345,429	72,102,938,014
<u>Cash Outflows from Operating Activities</u>			
Compensation of Employees	13	(43,913,649,756)	(35,741,547,432)
Goods and Services	14	(20,937,753,008)	(12,492,259,280)
Interest	15	(37,065,849,271)	(33,995,737,787)
Government Subsidies	16	(926,277,722)	(1,378,662,534)
Social Benefit	18	(147,743,249)	(125,162,084)
Other Expenses	19	(1,917,904,854)	(3,542,148,683)
Other Payments	23	(12,807,281,375)	(5,457,471,683)
Foreign Financed Investment	20	0	(1,931,160,089)
Total Cash Outflows		(117,716,459,235)	(94,664,149,573)
NET CASHFLOW FROM OPERATING ACTIVITIES		(17,933,113,806)	(22,561,211,559)
<u>CASHFLOW FROM INVESTING ACTIVITIES</u>			
Cash Inflows from Investing Activities			
Disposal of Non-Financial Asset	10	0	0
Recovery of Loans	11	1,017,652,147	23,800,385
Sale of Investment	11	150,620,766	0
Recovery of Advances	11	14,370,371	7,779,994
Dividend Received	9	509,627,776	474,841,608
Total Cash Inflows		1,692,271,060	506,421,987
Cash Outflows from Investing Activities			
Acquisition of Non-Financial Asset	21	(8,689,725,963)	(5,694,382,015)
Issue of Loans	24	(190,600,800)	(41,523,674)
Purchase of Investment	24	(157,386,218)	(478,022,580)
Issue of Advances	24	(55,598,210)	(18,837,683)
Total Cash Outflows		(9,093,311,191)	(6,232,765,952)
NET CASHFLOW FROM INVESTING ACTIVITIES		(7,401,040,131)	(5,726,343,965)

CENTRAL GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2022

NOTES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
CASHFLOW FROM FINANCING ACTIVITIES		
Cash Inflows from Financing Activities		
Proceeds from Domestic Borrowing	8 135,147,797,604	96,526,294,481
Proceeds from External Borrowing	7 1,235,872,352	29,015,873,485
Total Cash Inflows	136,383,669,956	125,542,167,966
Cash Outflows from Financing Activities		
Repayment of Domestic Borrowing	8 (85,497,446,610)	(77,898,116,010)
Repayment of External Borrowing	22 (7,532,582,568)	(5,263,145,684)
Dividend Paid	25 0	0
Total Cash Outflows	(93,030,029,178)	(83,161,261,695)
NET CASHFLOW FROM FINANCING ACTIVITIES	43,353,640,778	42,380,906,271
NET CHANGES IN CASH FLOWS	18,019,486,840	14,093,350,747
CASH AND CASH EQUIVALENT AT BEGINNING	4,600,137,741	32,458,986,596
CASH AND CASH EQUIVALENT AT CLOSE	22,619,624,581	46,552,337,342

**CENTRAL GOVERNMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NET WORTH	2022 CENTRAL GOVERNMENT GHc
Accumulated Surpluses / (Deficits) B/F	(246,113,856,342)
ADD: Prior Period Adjustments	
External Debt	(1,971,840,664)
Domestic Debt	(1,671,698,522)
Investment	(569,594,497)
Judgement debt	(407,196,019)
Trade/ Loans Receivables	718,474,957
Trust	289,675,596
Payables	(15,324,268,453)
Non financial assets	57,124,805,512
Work in Progress	464,506,589
Cash Balances	(41,952,199,601)
Advances	(30,476,486)
Stated Capital	0
Adjusted Depreciation	715,378,811
Adjustment of 2020 Expenditure	0
Total Adjustments	(2,614,432,777)
Total Accumulated Surpluses / (Deficits)	(248,728,289,119)
ADD:	
Stated Capital	0
Government Interest in Joint Ventures	0
Surpluses / (Deficits) for the Period	(65,056,449,422)
CHANGES IN NET ASSETS	(313,784,738,541)

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

NET WORTH	2,021 CENTRAL GOVERNMENT GHc
Accumulated Surpluses / (Deficits) B/F	(189,640,178,889)
ADD: Prior Period Adjustments	
External Debt	(7,550,457,796)
Domestic Debt	(96,890,021)
Investment	(290,280,357)
Provisions	91,434,678
Trade /Loans Receivables	1,138,911
Deposit & trust	(1,164,326,135)
Payables	0
Work in Progress	5,834,870,504
Non financial assets	297,084,138
Cash Balances	(688,621,039)
Advances	(24,742,524)
Stated Capital	0
Adjusted Depreciation	10,154,471
Adjustment of 2020 Expenditure	(19,823,706,490)
Total Adjustments	(23,404,341,659)
Total Accumulated Surpluses / (Deficits)	(213,044,520,548)
ADD:	
Stated Capital	0
Government Interest in Joint Ventures	1,208,999,598
Surpluses / (Deficits) for the Period	(34,278,335,392)
CHANGES IN NET ASSETS	(246,113,856,342)

CENTRAL GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
2 DIRECT TAX			
Paid by Individuals		12,430,618,085	9,960,360,900
Paid by Corporations		11,862,400,616	13,181,887,895
Petroleum Income Tax/Royalties	1	5,914,103,177	1,334,877,063
Miscellaneous		4,130,209,641	3,232,680,261
Total Receipt		34,337,331,518	27,709,806,120
Add:			
Un-receipt P.A.Y.E		360,948,643	0
Total Revenue		34,698,280,161	27,709,806,120
3 INDIRECT TAX			
General Taxes on Goods and Services		9,538,282,372	7,457,841,465
Excises		602,115,418	522,019,044
Customs and Other Import Duties		21,933,269,841	19,241,940,282
NHIL		2,514,265,045	1,480,893,650
GETFUND		3,801,914,999	1,480,893,650
Covid 19 Levi		1,583,518,632	456,806,094
Petroleum Related Fund		4,424,834,528	2,338,838,384
E-Levy		652,021,840	0
Total Receipt		45,050,222,675	32,979,232,570
Less:			
Energy Sector Levy		2,161,505,338	2,232,029,302
Add:			
Un-receipt Withholding		273,521,498	264,824,850
Total Revenue		43,162,238,835	31,012,028,118
4 Taxes Received			
Directs Taxes		34,337,331,518	27,709,806,120
Indirect Taxes		45,050,222,675	32,979,232,570
Total		79,387,554,193	60,689,038,690
5 GRANT			
Project Grant	2A	1,417,987,194	1,234,450,360
Decentralised Grants	2B	3,767,002,261	1,220,747,668
Grants Received form Central Government		0	0
Total		5,184,989,456	2,455,198,028
6 NON-TAX REVENUE			
Property income		1,156,238,365	606,695,801
Dividend		509,627,776	0
Sales of goods and services		14,936,062,692	325,277,718
Fines, penalties, and forfeiture		164,332,826	4,701,729,384
Miscellaneous		242,244,059	497,311,200
ABFA Share of Oil Revenue	1	6,139,010,313	3,368,095,788
Total Revenue		23,147,516,031	9,499,109,891

CENTRAL GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
Less:			
Receivables		7,448,346,161	141,366,712
Total Receipt		15,699,169,870	9,357,743,178
Less:			
Dividend Received		509,627,776	474,841,608
Total Operating Receipt		15,189,542,094	8,882,901,570
7 LOANS RECEIVED			
Domestic Loans Received			
Multilateral Loans	9	3,385,309,895	3,134,764,000
Bilateral Loans	9	4,532,880,294	3,487,677,468
External Commercial Institution	9	10,579,533,046	22,393,432,017
Domestic Commercial Institution	8	344,564,385	194,587,991
Total		18,842,287,620	29,210,461,477
Less:			
Non-Cash Foreign Financed Loans		17,261,850,883	0
Total Cash Loans Received		1,580,436,738	29,210,461,477
Less:			
Domestic Commercial Institution		344,564,385	194,587,991
Total External Loans Received		1,235,872,352	29,015,873,485
8 NET TREASURY OPERATIONS	8		
Stocks Issued			
Short Term Borrowing		108,959,996,094	43,805,342,835
Medium Term Borrowings		24,755,489,224	52,526,363,655
Stocks and Bonds		1,087,747,900	0
Total Stocks Issued		134,803,233,218	96,331,706,489
Add:			
Domestic Commercial Loans Received		344,564,385	194,587,991
Total Domestic Loans received		135,147,797,604	96,526,294,481
Less			
Stocks Redeemed	8		
Short Term Borrowing		58,877,971,404	51,263,884,973
Medium Term Borrowings		25,872,254,078	26,383,873,760
Stocks and Bonds		672,652,853	220,128,063
Total Stocks Redeemed		85,422,878,335	77,867,886,796
Add:			
Domestic Commercial Institution		74,568,275	30,229,214
Total Domestic Loan Repayment		85,497,446,610	77,898,116,010
Net Treasury Operations		49,380,354,884	18,463,819,693

CENTRAL GOVERNMENT - NOTES TO THE ACCOUNTS

SCHEDULES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
9 DIVIDEND RECEIVED		
State Owned Enterprises	1,208,552	474,841,608
Joint Venture Companies	508,419,224	0
Total Receipt	509,627,776	474,841,608
10 DISPOSAL OF NON-FINANCIAL ASSETS		
Fixed asset	0	0
Total	0	0
11 DISPOSAL/RECOVERIES OF FINANCIAL ASSET		
Recovery of Loans	4 1,017,652,147	23,800,385
Sale of Investment	150,620,766	0
Recovery of Advances	3 14,370,371	7,779,994
Total	1,182,643,284	31,580,379
12 OTHER RECEIPTS		
Recovery of revenue receivable	5,155,482	4,253,645
Pool Funds	9,347,156	0
Third Party Deduction Deposits	1,460,302	71,546,081
Proceeds from Inventory	5,296,746	0
Total	21,259,686	75,799,726
13 COMPENSATION OF EMPLOYEES		
Established Position	28,400,764,306	23,718,802,044
Non Established Post	355,514,565	251,774,642
Allowances	9,795,348,391	7,453,057,228
13% Employer SSF Contribution	2,594,491,827	2,206,769,956
Gratuity	511,572,333	782,346,526
Pension	1,514,110,942	1,344,372,531
End of Service Benefit (ESB)	81,986,322	104,823,670
Central Government Salaries to MMDAs	1,079,541,185	0
Total Expenditure	44,333,329,871	35,861,946,597
Less:		
Unpaid Compensation of Employees	419,680,115	120,399,165
Total Payments	43,913,649,756	35,741,547,432
14 GOODS AND SERVICES		
Materials and Office Consumables	5,009,841,567	3,381,800,638
Utilities	647,319,051	700,997,827

CENTRAL GOVERNMENT - NOTES TO THE ACCOUNTS

SCHEDULES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
General Cleaning	93,172,399	76,404,209
Rentals	103,879,000	89,040,967
Travel and Transport	1,028,894,481	635,953,270
Repairs and Maintenance	645,730,833	538,474,707
Training, Seminar and Conference	1,893,041,212	2,695,704,398
Consultancy Expenses	1,014,150,359	758,267,446
Special Services	8,507,715,093	1,722,266,921
Charges and Fees	1,797,927,209	882,072,574
Emergency Services	663,118,244	1,259,340,045
Insurance Premium	34,144,446	135,615,737
Central Government Transfers to MMDAs	18,694,197	872,708,838
Total Expenditure	21,457,628,091	13,748,647,575
Less:		
Unpaid Goods and Services	519,875,083	1,256,388,295
Total Payments	20,937,753,008	12,492,259,280
15 INTEREST		
Non Residents	7,934,853,745	6,728,333,876
Residents	29,130,995,526	27,267,403,912
Total Expenditure	37,065,849,271	33,995,737,787
Less:		
Unpaid Interest	0	0
Total Payments	37,065,849,271	33,995,737,787
16 GOVERNMENT SUBSIDIES		
Petroleum	536,583,478	377,092,376
Utility	12,070	0
Schools Subsidy	25,519,328	598,541,544
Fertilizer Subsidy	365,588,210	403,480,982
Total Expenditure	927,703,086	1,379,114,902
Less:		
Unpaid Subsidies	1,425,364	452,368
Total Payments	926,277,722	1,378,662,534
17 Exchange Difference		
Multi-Lateral	13,217,337,762	1,375,446,845
Bilateral	17,065,676,925	7,415,161,684
Commercial	31,110,222,046	3,220,078,618
Total Expenditure	61,393,236,733	12,010,687,147
18 SOCIAL BENEFITS		
Social assistance benefits	39,999,760	45,186,999
Employer social benefits	112,000,813	81,229,717

CENTRAL GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
Total Expenditure		152,000,573	126,416,716
Less:			
Unpaid Social Benefits		4,257,324	1,254,632
Total Payments		147,743,249	125,162,084
19 OTHER EXPENDITURE			
Insurance and compensation		87,428,039	504,319,247
Professional fees		159,468,494	359,427,788
Court Expenses		11,261,615	3,403,894
Awards & Rewards		268,909,056	197,165,284
Donations		40,956,354	49,815,838
Contributions		342,154,636	257,055,608
Scholarship & Bursaries		327,489,986	1,199,381,673
Special Operations		568,216,386	748,938,278
Refuse Lifting Expenses		50,408	46,292
Civic Numbering/Street Naming		0	0
Grants to Employees/Households		158,780,168	209,239,800
Council Tax/Tax Refund		523,908	9,050,597
Accreditation		6,050	2,686,344
Rent		4,828,269	1,618,041
Dividend		0	0
Total Expenditure		1,970,073,368	3,542,148,683
Less:			
Unpaid Other Expenditure		52,168,514	0
Total Payments		1,917,904,854	3,542,148,683
Less:			
Dividend		0	0
Total Operating Payment		1,917,904,854	3,542,148,683
20 FOREIGN FINANCED INVESTMENT			
External loans Expenditure		0	696,709,730
Project Grants Expenditure		0	1,234,450,360
Total		0	1,931,160,089
21 ACQUISITION OF NON-FINANCIAL ASSETS			
Fixed asset	7a	5,871,832,846	4,312,110,603
Work In Progress	7b	20,378,058,422	1,858,133,843
Inventory		8,466,932	
Total		26,258,358,200	6,170,244,446
Less:			
Inventory		8,466,932	0
Foreign Financed Projects		17,261,850,883	0

CENTRAL GOVERNMENT - NOTES TO THE ACCOUNTS

SCHEDULES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
Unpaid Non-Financial Asset	298,314,422	475,862,431
Total Payments	8,689,725,963	5,694,382,015
22 LOAN REPAYMENTS		
Multilateral Loans	1,261,993,573	786,110,010
Bilateral Loans	4,298,227,836	3,147,748,349
External Commercial Institution	1,972,361,159	1,329,287,325
Domestic Commercial Institution	74,568,275	30,229,214
Total Loan Repayment	7,607,150,843	5,293,374,898
Less:		
Domestic Commercial Institution	74,568,275	30,229,214
Total External Loan Repayment	7,532,582,568	5,263,145,684
23 OTHER PAYMENTS		
Prepayments	160,842,044	71,026,649
Energy Sector Levy	2,098,195,651	2,232,029,302
SSNIT	2,094,371,647	1,482,643,976
Tier 2 Pension	1,601,618,166	530,341,611
Payroll Deposits	296,001,218	45,236,424
Payable Compensation	311,112,682	639,427,730
Supplier Liability paid	5,360,190,730	121,555,406
Pool Funds	316,144	212,367,862
Third Party Deduction Deposits	218,872,140	0
Retention	523,475,523	110,636,278
Mobilization	128,521,753	2,201,772
Inventory	13,763,678	10,004,674
Total	12,807,281,375	5,457,471,683
24 ACQUISITION OF FINANCIAL ASSETS		
Issue of Loans	190,600,800	41,523,674
Purchase of Investment	5 157,386,218	478,022,580
Issue of Advances	3 55,598,210	18,837,683
Total	403,585,228	538,383,937
25 DIVIDEND PAID		
State Owned Enterprises	0	0
Joint Venture Companies	0	0
Total Receipt	0	0

CENTRAL GOVERNMENT - NOTES TO THE ACCOUNTS

		2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
26 Cash and Cash Equivalents			
Cash Balance			
Treasury Main Account		0	1,384,939,667
MDA Sub-CF Accounts		3,942,847,628	(2,381,856,324)
Regional Sub-CF Accounts		9,298,128	18,742,195
MMDA Sub-CF Accounts		0	0
Tax Revenue Accounts		4,026,982,014	26,473,514,381
NTR Revenue Accounts		255,617,934	(1,082,668,449)
Centralised Accounts		11,603,798,369	21,134,750,103
Domestic Commercial Banks		1,771,256,836	324,805,977
Total Cash Balance		21,609,800,909	45,872,227,549
Collateral Securities			
Banko Du Brazil-Hanger Project		24,049,241	24,049,241
Banko Du Brazil-Eastern Corridor		69,486,464	69,486,464
CDB Owner Contribution		206,380,064	206,380,064
CDB Debt Service Reserve		370,586,909	370,586,909
CDB Collection Account		9,576,037	9,576,037
Sinking Fund		7,337,389	31,078
Debt Service Reserve Account		322,407,569	0
Total Collateral Securities		1,009,823,672	680,109,793
Total Cash And Cash Equivalent		22,619,624,581	46,552,337,342
Overdraft - Treasury Main Account		(40,896,436,791)	0
27 Current Receivables			
Vehicle Advances	3A	5,407,624	11,392,255
Special Advances	3B	77,982,186	10,221,873
Salary Advances	3C	6,698,127	5,508,506
Departmental Revolving Fund	3D	1,368,518	1,368,518
Staff Advance		142,272,848	126,239,369
Housing Advance		8,806,464	8,784,773
Mobilization Advance		4,243,895	4,049,395
Trade Receivable		8,572,666,693	2,093,376,398
Total		8,819,446,354	2,260,941,086
28 Prepayments		423,829,460	306,954,966
29 Non Current Receivables	4		
General		921,980	921,980
Statutory Boards & Corporations		1,125,098,456	975,013,885
Companies		14,738,355,025	14,738,355,025
NPT Companies		1,233,497	1,233,497
Miscellaneous		8,687,868	8,687,868
Foreign Governments / Agencies		8,482,555	8,482,555
Total		15,882,779,381	15,732,694,810

CENTRAL GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
Less:			
Provisions	10	30,986,249	30,986,249
Total		15,851,793,132	15,701,708,562
30 Equity Investment	5		
Trust		10,743,425	9,926,969
International Agencies		40,649,753	40,649,754
Companies & Public Corporations		11,763,955,447	12,972,955,043
Decentralised Investment		1,142,819,978	576,058,871
Total		12,958,168,602	13,599,590,637
Less:			
Provisions	11	5,124,163	5,124,163
Total		12,953,044,439	13,594,466,474
31 Inventory			
Printed Materials and Stationery		79,436,455	79,436,455
Accessories		32,291,172	34,345,280
Medical Suppliers		41,288,898	33,288,898
Production Materials		0	0
Total		153,016,525	147,070,633
32 Property, Plant & Equipment	7A		
Dwellings		3,772,363,989	1,136,815,809
Non Residential Buildings		56,722,772,667	7,880,626,235
Other structures		10,016,040,752	7,902,389,238
Transport Equipment		3,877,284,505	3,073,371,042
Machinery and equipment		6,977,984,273	5,756,388,470
Infrastructure Assets		4,750,841,796	3,709,419,971
Heritage Asset		1,935,335	1,167,948
Intangible Asset		373,770,043	341,366,175
Land		20,621,749,902	14,316,560,016
Total		107,114,743,262	44,118,104,905
Less:			
Consumption of Fixed Assets		3,949,652,909	2,358,618,051
Accumulated Consumption of Fixed Assets		6,636,038,764	4,992,799,524
Net Book Value		96,529,051,589	36,766,687,330

CENTRAL GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 CENTRAL GOVERNMENT GH¢	2021 CENTRAL GOVERNMENT GH¢
33 Work - In - Progress	7B		
Dwellings		950,538,785	481,730,933
Non Residential Buildings		9,426,013,542	2,119,123,522
Other structures		16,530,443,409	5,751,182,668
Machinery and equipment		51,541,951	19,508
Infrastructure Assets		3,267,363,136	1,000,169,824
Total		30,225,900,822	9,352,226,455
34 Payables			
Supplier		18,463,063,676	15,239,937,234
Withholding		0	0
Judgement Debt		407,196,020	0
SSNIT (Tier 1)		2,995,956,974	2,208,403,857
Tier 2 Pension		932,989,002	588,837,559
PAYE		0	0
unpaid Compensation		59,987,787	78,430,484
Deposits		1,446,903,825	1,579,009,209
Dues and Fees		35,661,637	5,771,543
Total		24,341,758,921	19,700,389,886
35 Trust Monies			
ESLA PLC		144,520,895	81,211,217
Special funds		31,324,813	31,324,813
Pool Funds		370,441,303	341,410,291
Third Party Deposit		259,917,293	81,698,507
Ghana Investment Infrastructure Fund		617,684,536	617,684,536
Retention		18,131	17,960
Total		1,423,906,972	1,153,347,324
37 Domestic Borrowing	8		
Current (Short Term)		30,600,769,568	21,145,185,565
Non Current (Medium Term)		133,118,835,172	132,563,901,504
Non Current (Long Term)		26,638,732,253	26,223,637,206
Total		190,358,336,993	179,932,724,275
38 External Borrowing	9		
Multi-Lateral		66,776,127,695	37,937,792,766
Bilateral		43,868,868,700	53,016,495,659
Commercial		133,695,009,373	79,055,499,278
Total		244,340,005,767	170,009,787,704

**LOCAL GOVERNMENT STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2022**

	NOTES	ANNUAL BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL 2022		ACTUAL 2021	
		LOCAL GOVERNMENT	GH¢	LOCAL GOVERNMENT	GH¢	LOCAL GOVERNMENT	GH¢	LOCAL GOVERNMENT	GH¢	LOCAL GOVERNMENT	GH¢
<u>REVENUE</u>											
	2	0	0	0	0	0	0	0	0	0	0
DIRECT TAX											
	3	0	0	0	0	0	0	0	0	0	0
INDIRECT TAX											
	5	3,219,244,016	1,187,006,437	4,406,250,453	2,118,281,122	1,768,799,507					
GRANTS											
	6	590,254,340	0	590,254,340	455,710,089						
NON-TAX REVENUE											
TOTAL REVENUE		3,809,498,356	1,187,006,437	4,996,504,793	2,654,725,786	2,224,509,595					
<u>EXPENDITURE</u>											
	13	859,292,028	74,156,049	933,448,076	1,166,412,403	916,518,146					
COMPENSATION OF EMPLOYEES											
	14	1,048,427,982	368,724,489	1,417,152,471	839,473,375	623,258,667					
USE OF GOODS AND SERVICES											
	15	0	0	0	0	0					
INTEREST											
	16	925,596	354,872	1,280,468	251,479	90,000					
GOVERNMENT SUBSIDIES											
	17	0	0	0	0	0					
EXCHANGE DIFFERENCE											
	18	12,492,464	3,589,122	16,081,585	9,794,208	7,480,524					
SOCIAL BENEFITS											
	19	188,418,446	57,510,233	245,928,680	174,664,750	93,265,154					
OTHER EXPENDITURE											
	20	0	0	0	0	0					
FOREIGN FINANCED INVESTMENT											
	32	0	0	0	145,898,456	71,586,136					
CONSUMPTION OF FIXED ASSETS											
TOTAL EXPENDITURE		2,109,556,515	504,334,765	2,613,891,280	2,336,494,671	1,712,198,628					
SURPLUS/(DEFICIT)		1,699,941,841	682,671,672	2,382,613,512	318,231,115	512,310,968					

**LOCAL GOVERNMENT STATEMENT OF FINANCIAL
POSITION AS AT DECEMBER 31, 2022**

NOTES	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and Cash Equivalents	26 426,934,172	501,058,283
Receivables	27 16,068,108	9,833,665
Prepayments	28 10,266,811	1,969,269
Inventory	31 5,217,811	4,859,266
TOTAL CURRENT ASSET	458,486,901	517,720,483
NON CURRENT ASSETS		
Receivables	29 0	0
Equity Investments	30 18,012,602	5,394,207
Property, Plant & Equipment	32 4,306,606,860	1,194,538,186
Work In-Progress	33 704,268,646	488,851,913
TOTAL NON-CURRENT ASSET	5,028,888,109	1,688,784,306
TOTAL ASSET	5,487,375,010	2,206,504,789
<u>LIABILITIES</u>		
CURRENT LIABILITIES		
Payables	34 618,082,241	205,381,752
Trust Monies	35 0	0
Domestic Loans	37 0	0
TOTAL CURRENT LIABILITIES	618,082,241	205,381,752
NON- CURRENT LIABILITIES		
Domestic Loans	37 0	0
External Loans	38 0	0
TOTAL NON-CURRENT LIABILITIES	0	0
TOTAL LIABILITIES	618,082,241	205,381,752
<u>NET ASSET/LIABILITIES</u>	4,869,292,769	2,001,123,037
FINANCE BY		
Changes in Net Assets	4,869,292,768	2,001,123,037
TOTAL FINANCED BY	4,869,292,768	2,001,123,037

**KWASI KWANING-BOSOMPEM
CONTROLLER AND ACCOUNTANT-GENERAL**

LOCAL GOVERNMENT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTES	ANNUAL BUDGET		SUPPLEMENTARY BUDGET		REVISED BUDGET		ACTUAL 2022		ACTUAL 2021		BUDGET VARIANCE	
	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT	LOCAL GOVERNMENT	GOVERNMENT
RECEIPTS												
2	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0	0	0
5	3,219,244,016	1,187,006,437	4,406,250,453	2,118,281,122	1,768,799,507	(2,287,969,331)						
6	590,254,340	0	590,254,340	527,619,199	455,710,089	(62,635,141)						
7	0	0	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	3,308,785	2,061,149	3,308,785						
12	0	0	0	3,038,927	0	3,038,927						
	3,809,498,356	1,187,006,437	4,996,504,793	2,652,248,033	2,226,570,745	(2,344,256,760)						
PAYMENTS												
13	859,292,028	74,156,049	933,448,076	1,013,059,387	915,092,779	(79,611,311)						
14	1,048,427,982	368,724,489	1,417,152,471	606,903,642	478,021,776	810,248,829						
21	1,699,941,841	682,671,672	2,382,613,512	631,391,521	484,606,891	1,751,221,992						
15	0	0	0	0	0	0						
16	925,596	354,872	1,280,468	251,479	90,000	1,028,990						
18	12,492,464	3,589,122	16,081,585	8,588,731	6,028,156	7,492,855						
19	188,418,446	57,510,233	245,928,680	162,205,898	73,119,786	83,722,782						
22	0	0	0	0	0	0						
23	0	0	0	69,680,284	16,104,766	(69,680,284)						
24	0	0	0	2,617,093	39,838,854	(2,617,093)						
20	0	0	0	0	0	0						
	3,809,498,356	1,187,006,437	4,996,504,793	2,494,698,035	2,012,903,008	2,501,806,758						
NET CHANGE IN STOCK OF CASH												
	0	0	0	157,549,998	213,667,737							
CASH/BANK BALANCE AS AT BEGINNING												
				269,384,173	287,390,546							
CASH/BANK BALANCE AS AT END												
				426,934,172	501,058,283							

LOCAL GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTES	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Cash Inflows from Operating Activities			
Taxes	4	0	0
Grants	5	2,118,281,122	1,768,799,507
Non-Tax Revenue	6	527,617,819	455,710,089
Other Receipts	12	3,038,927	0
Total Cash Inflows		2,648,937,868	2,224,509,595
<u>Cash Outflows from Operating Activities</u>			
Compensation of Employees	13	(1,013,059,387)	(915,092,779)
Goods and Services	14	(606,903,642)	(478,021,776)
Interest	15	0	0
Government Subsidies	16	(251,479)	(90,000)
Social Benefit	18	(8,588,731)	(6,028,156)
Other Expenses	19	(162,205,898)	(73,119,786)
Other Payments	23	(69,680,284)	(16,104,766)
Foreign Financed Investment	20	0	0
Total Cash Outflows		(1,860,689,421)	(1,488,457,264)
NET CASHFLOW FROM OPERATING ACTIVITIES		788,248,447	736,052,332
<u>CASHFLOW FROM INVESTING ACTIVITIES</u>			
Cash Inflows from Investing Activities			
Disposal of Non-Financial Asset	10	0	0
Recovery of Loans	11	0	0
Sale of Investment	11	2,716,586	0
Recovery of Advances	11	592,199	2,061,149
Dividend Received	9	1,380	0
Total Cash Inflows		3,310,165	2,061,149
Cash Outflows from Investing Activities			
Acquisition of Non-Financial Asset	21	(631,391,521)	(484,606,891)
Issue of Loans	24	0	0
Purchase of Investment	24	(2,572,873)	(39,712,313)
Issue of Advances	24	(44,220)	(126,541)
Total Cash Outflows		(634,008,613)	(524,445,744)
NET CASHFLOW FROM INVESTING ACTIVITIES		(630,698,449)	(522,384,595)

LOCAL GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTES	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
<u>CASHFLOW FROM FINANCING ACTIVITIES</u>			
Cash Inflows from Financing Activities			
Proceeds from Domestic Borrowing	8	0	0
Proceeds from External Borrowing	7	0	0
Total Cash Inflows		0	0
Cash Outflows from Financing Activities			
Repayment of Domestic Borrowing	8	0	0
Repayment of External Borrowing	22	0	0
Dividend Paid	25	0	0
Total Cash Outflows		0	0
NET CASHFLOW FROM FINANCING ACTIVITIES		0	0
NET CHANGES IN CASH FLOWS		157,549,998	213,667,737
CASH AND CASH EQUIVALENT AT BEGINNING		269,384,173	287,390,546
CASH AND CASH EQUIVALENT AT CLOSE		426,934,172	501,058,283

**LOCAL GOVERNMENT STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022**

		2022 LOCAL GOVERNMENT GHc
NET WORTH		
Accumulated Surpluses / (Deficits) B/F		2,001,123,037
ADD: Prior Period Adjustments		
External Debt		0
Domestic Debt		0
Investment		(1,338,747)
Judgement debt		0
Trade/ Loans Receivables		(128,695,830)
Trust		0
Payables		0
Non financial assets		2,737,603,449
Work in Progress		174,193,401
Cash Balances	0	(231,674,109)
Advances		(169,776)
Stated Capital		0
Adjusted Depreciation		20,230
Adjustment of 2020 Expenditure		0
Total Adjustments		2,549,938,617
Total Accumulated Surpluses / (Deficits)		4,551,061,654
ADD:		
Stated Capital		0
Government Interest in Joint Ventures		0
Surpluses / (Deficits) for the Period	0	318,231,115
CHANGES IN NET ASSETS		4,869,292,768

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

		2,021 LOCAL GOVERNMENT GHc
NET WORTH		
Accumulated Surpluses / (Deficits) B/F		1,023,575,691
ADD: Prior Period Adjustments		
External Debt		0
Domestic Debt		0
Investment		7,915,267
Provisions		0
Trade /Loans Receivables		148,864,998
Deposit & trust		0
Payables		0
Work in Progress		6,267,149
Non financial assets		6,317,614
Cash Balances		295,054,286
Advances		(40,541)
Stated Capital		0
Adjusted Depreciation		857,605
Adjustment of 2020 Expenditure		0
Total Adjustments		465,236,378
Total Accumulated Surpluses / (Deficits)		1,488,812,069
ADD:		
Stated Capital		0
Government Interest in Joint Ventures		0
Surpluses / (Deficits) for the Period	0	512,310,968
CHANGES IN NET ASSETS		2,001,123,037

LOCAL GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES		2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
2	DIRECT TAX			
	Paid by Individuals		0	0
	Paid by Corporations		0	0
	Petroleum Income Tax/Royalties	1	0	0
	Miscellaneous		0	0
	Total Receipt		0	0
	Add:			
	Un-receipt P.A.Y.E		0	0
	Total Revenue		0	0
3	INDIRECT TAX			
	General Taxes on Goods and Services		0	0
	Excises		0	0
	Customs and Other Import Duties		0	0
	NHIL		0	0
	GETFUND		0	0
	Covid 19 Levy		0	0
	Petroleum Related Fund		0	0
	E-Levy		0	0
	Total Receipt		0	0
	Less:			
	Energy Sector Levy		0	0
	Add:			
	Un-receipt Withholding		0	0
	Total Revenue		0	0
4	Taxes Received			
	Directs Taxes		0	0
	Indirect Taxes		0	0
	Total		0	0
5	GRANT			
	Project Grant	2A	0	0
	Decentralised Grants	2B	1,020,045,740	896,090,668
	Grants Received form Central Government		1,098,235,382	872,708,838
	Total		2,118,281,122	1,768,799,507
6	NON-TAX REVENUE			
	Property income		221,034,621	179,119,551
	Dividend		1,380	0
	Sales of goods and services		301,684,833	266,664,156
	Fines, penalties, and forfeiture		9,692,697	2,392,507
	Miscellaneous		4,031,133	7,533,874
	ABFA Share of Oil Revenue	1	0	0
	Total Revenue		536,444,664	455,710,089
	Less:			
	Receivables		8,825,465	0
	Total Receipt		527,619,199	455,710,089

LOCAL GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
Less:			
		1,380	0
		527,617,819	455,710,089
7	LOANS RECEIVED		
	Domestic Loans Received		
	Multilateral Loans	9 0	0
	Bilateral Loans	9 0	0
	External Commercial Institution	9 0	0
	Domestic Commercial Institution	8 0	0
	Total	0	0
	Less:		
	Non-Cash Foreign Financed Loans	0	0
	Total Cash Loans Received	0	0
	Less:		
	Domestic Commercial Institution	0	0
	Total External Loans Received	0	0
8	NET TREASURY OPERATIONS	8	
	Stocks Issued		
	Short Term Borrowing	0	0
	Medium Term Borrowings	0	0
	Stocks and Bonds	0	0
	Total Stocks Issued	0	0
	Add:		
	Domestic Commercial Loans Received	0	0
	Total Domestic Loans received	0	0
	Less		
	Stocks Redeemed	8	
	Short Term Borrowing	0	0
	Medium Term Borrowings	0	0
	Stocks and Bonds	0	0
	Total Stocks Redeemed	0	0
	Add:		
	Domestic Commercial Institution	0	0
	Total Domestic Loan Repayment	0	0
	Net Treasury Operations	0	0
9	DIVIDEND RECEIVED		
	State Owned Enterprises	0	0
	Joint Venture Companies	1,380	0
	Total Receipt	1,380	0

LOCAL GOVERNMENT - NOTES TO THE ACCOUNTS

	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
10 DISPOSAL OF NON-FINANCIAL ASSETS		
Fixed asset	0	0
Total	0	0
11 DISPOSAL/RECOVERIES OF FINANCIAL ASSET		
Recovery of Loans 4	0	0
Sale of Investment	2,716,586	0
Recovery of Advances 3	592,199	2,061,149
Total	3,308,785	2,061,149
12 OTHER RECEIPTS		
Recovery of revenue receivable	3,036,057	0
Pool Funds	0	0
Third Party Deduction Deposits	0	0
Proceeds from Inventory	2,870	0
Total	3,038,927	0
13 COMPENSATION OF EMPLOYEES		
Established Position	798,562,671	760,706,178
Non Established Post	76,990,715	30,000
Allowances	282,009,711	150,038,448
13% Employer SSF Contribution	8,558,767	4,712,099
Gratuity	1,140	27,600
Pension	4,625	0
End of Service Benefit (ESB)	284,775	1,003,821
Central Government Salaries to MMDAs	0	0
Total Expenditure	1,166,412,403	916,518,146
Less:		
Unpaid Compensation of Employees	153,353,016	1,425,367
Total Payments	1,013,059,387	915,092,779
14 GOODS AND SERVICES		
Materials and Office Consumables	159,228,256	97,824,806
Utilities	43,777,453	32,341,989
General Cleaning	8,503,425	4,813,436
Rentals	16,108,699	13,798,985
Travel and Transport	185,425,803	129,685,811
Repairs and Maintenance	49,286,983	35,637,611
Training, Seminar and Conference	232,290,385	194,275,775
Consultancy Expenses	31,992,493	24,271,559
Special Services	85,529,356	67,025,599
Charges and Fees	3,853,396	3,865,577
Emergency Services	21,974,050	18,297,083
Insurance Premium	1,503,076	1,420,435
Central Government Transfers to MMDAs	0	0
Total Expenditure	839,473,375	623,258,667

LOCAL GOVERNMENT - NOTES TO THE ACCOUNTS

SCHEDULES	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
Less:		
Unpaid Goods and Services	232,569,733	145,236,891
Total Payments	606,903,642	478,021,776
15 INTEREST		
Non Residents	0	0
Residents	0	0
Total Expenditure	0	0
Less:		
Unpaid Interest	0	0
Total Payments	0	0
16 GOVERNMENT SUBSIDIES		
Petroleum	0	0
Utility	182,470	0
Schools Subsidy	16,940	0
Fertilizer Subsidy	52,068	90,000
Total Expenditure	251,479	90,000
Less:		
Unpaid Subsidies	0	0
Total Payments	251,479	90,000
17 Exchange Difference		
Multi-Lateral	0	0
Bilateral	0	0
Commercial	0	0
Total Expenditure	0	0
18 SOCIAL BENEFITS		
Social assistance benefits	767,245	608,625
Employer social benefits	9,026,963	6,871,899
Total Expenditure	9,794,208	7,480,524
Less:		
Unpaid Social Benefits	1,205,477	1,452,368
Total Payments	8,588,731	6,028,156
19 OTHER EXPENDITURE		
Insurance and compensation	566,094	385,249
Professional fees	541,180	1,073,204
Court Expenses	1,044,911	1,111,342
Awards & Rewards	3,114,460	2,766,900
Donations	65,977,390	38,843,789
Contributions	54,521,404	23,089,774
Scholarship & Bursaries	26,316,809	15,045,624
Special Operations	20,786	226,594
Refuse Lifting Expenses	10,736,174	5,780,725

LOCAL GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
Civic Numbering/Street Naming		3,157,007	2,506,423
Grants to Employees/Households		7,624,295	967,443
Council Tax/Tax Refund		242,967	884,653
Accreditation		6,555	0
Rent		794,717	583,434
Dividend		0	0
Total Expenditure		174,664,750	93,265,154
Less:			
Unpaid Other Expenditure		12,458,852	20,145,368
Total Payments		162,205,898	73,119,786
Less:			
Dividend		0	0
Total Operating Payment		162,205,898	73,119,786
20 FOREIGN FINANCED INVESTMENT			
External loans Expenditure		0	0
Project Grants Expenditure		0	0
Total		0	0
21 ACQUISITION OF NON-FINANCIAL ASSETS			
Fixed asset	7a	520,908,387	377,637,759
Work In Progress	7b	231,430,285	156,474,452
Inventory		14,881	
Total		752,353,554	534,112,210
Less:			
Inventory		14,881	0
Foreign Financed Projects			0
Unpaid Non-Financial Asset		120,947,152	49,505,320
Total Payments		631,391,521	484,606,891
22 LOAN REPAYMENTS			
Multilateral Loans		0	0
Bilateral Loans		0	0
External Commercial Institution		0	0
Domestic Commercial Institution		0	0
Total Loan Repayment		0	0
Less:			
Domestic Commercial Institution		0	0
Total External Loan Repayment		0	0
23 OTHER PAYMENTS			
Prepayments		8,678,405	9,507,603
Energy Sector Levy		0	0
SSNIT		0	0
Tier 2 Pension		0	0
Payroll Deposits		0	0
Payable Compensation		0	254,359

LOCAL GOVERNMENT - NOTES TO THE ACCOUNTS

	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
SCHEDULES		
Supplier Liability paid	55,318,848	2,736,172
Pool Funds	0	0
Third Party Deduction Deposits	0	0
Retention	1,452,367	452,368
Mobilization	4,215,783	546,238
Inventory	14,881	2,608,025
Total	69,680,284	16,104,766
24 ACQUISITION OF FINANCIAL ASSETS		
Issue of Loans	0	0
Purchase of Investment	5 2,572,873	39,712,313
Issue of Advances	3 44,220	126,541
Total	2,617,093	39,838,854
25 DIVIDEND PAID		
State Owned Enterprises	0	0
Joint Venture Companies	0	0
Total Receipt	0	0
26 Cash and Cash Equivalents		
Cash Balance		
Treasury Main Account	0	0
MDA Sub-CF Accounts	0	0
Regional Sub-CF Accounts	0	0
MMDA Sub-CF Accounts	216,202,880	288,479,957
Tax Revenue Accounts	0	0
NTR Revenue Accounts	0	0
Centralised Accounts	0	0
Domestic Commercial Banks	210,731,292	212,578,325
Total Cash Balance	426,934,172	501,058,283
Collateral Securities		
Banko Du Brazil-Hanger Project	0	0
Banko Du Brazil-Eastern Corridor	0	0
CDB Owner Contribution	0	0
CDB Debt Service Reserve	0	0
CDB Collection Account	0	0
Sinking Fund	0	0
Debt Service Reserve Account	0	0
Total Collateral Securities	0	0
Total Cash And Cash Equivalent	426,934,172	501,058,283

LOCAL GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
27 Current Receivables			
Vehicle Advances	3A	0	0
Special Advances	3B	248,030	639,177
Salary Advances	3C	223,497	91,468
Departmental Revolving Fund	3D	0	0
Staff Advance		1,373,501	1,276,601
Housing Advance		0	0
Mobilization Advance		699,981	70,215
Trade Receivable		13,523,099	7,756,205
Total		16,068,108	9,833,665
28 Prepayments		10,266,811	1,969,269
29 Non Current Receivables	4		
General		0	0
Statutory Boards & Corporations		0	0
Companies		0	0
NPT Companies		0	0
Miscellaneous		0	0
Foreign Governments / Agencies		0	0
Total		0	0
Less:			
Provisions	10	0	0
Total		0	0
30 Equity Investment	5		
Trust		0	0
International Agencies		0	0
Companies & Public Corporations		0	0
Decentralised Investment		18,012,602	5,394,207
Total		18,012,602	5,394,207
Less:			
Provisions	11	0	0
Total		18,012,602	5,394,207
31 Inventory			
Printed Materials and Stationery		584,786	574,710
Accessories		4,633,025	4,284,557
Medical Suppliers		0	0
Production Materials		0	0
Total		5,217,811	4,859,266
32 Property, Plant & Equipment	7A		
Dwellings		1,172,878,897	107,250,714
Non Residential Buildings		923,019,510	511,661,663

LOCAL GOVERNMENT - NOTES TO THE ACCOUNTS

	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
SCHEDULES		
Other structures	769,977,598	396,854,503
Transport Equipment	137,288,016	28,092,835
Machinery and equipment	115,354,004	85,034,857
Infrastructure Assets	263,978,317	195,589,539
Heritage Asset	9,180,558	5,179,403
Intangible Asset	1,352,663	1,442,386
Land	1,240,819,815	44,796,578
Total	4,633,849,378	1,375,902,478
Less:		
Consumption of Fixed Assets	145,898,456	71,586,136
Accumulated Consumption of Fixed Assets	181,344,062	109,778,156
Net Book Value	4,306,606,860	1,194,538,186
33 Work - In - Progress	7B	
Dwellings	62,032,597	37,345,898
Non Residential Buildings	327,569,209	237,987,369
Other structures	271,745,859	174,671,126
Machinery and equipment	9,504	9,504
Infrastructure Assets	42,911,478	38,838,016
Total	704,268,646	488,851,913
34 Payables		
Supplier	612,114,352	192,945,260
Withholding	3,378,199	12,246,515
Judgement Debt	0	0
SSNIT (Tier 1)	0	0
Tier 2 Pension	0	0
PAYE	0	0
unpaid Compensation	0	0
Deposits	2,589,690	189,977
Dues and Fees	0	0
Total	618,082,241	205,381,752
35 Trust Monies		
ESLA PLC	0	0
Special funds	0	0
Pool Funds	0	0
Third Party Deposit	0	0
Ghana Investment Infrastructure Fund	0	0
Retention	0	0
Total	0	0

LOCAL GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 LOCAL GOVERNMENT GH¢	2021 LOCAL GOVERNMENT GH¢
36 Employees' Benefits			
Current (Short Term)			
Non Current (Long Term)			
Total		0	0
37 Domestic Borrowing	8		
Current (Short Term)		0	0
Non Current (Medium Term)		0	0
Non Current (Long Term)		0	0
Total		0	0
38 External Borrowing	9		
Multi-Lateral		0	0
Bilateral		0	0
Commercial		0	0
Total		0	0

**STATE OWNED ENTERPRISES STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2022**

	NOTES	ANNUAL BUDGET SOEs & GBES GH¢	ACTUAL 2022 SOEs & GBES GH¢	ACTUAL 2022 WHOLE OF GOVERNMENT GH¢	ACTUAL 2021 SOEs & GBES GH¢
<u>REVENUE</u>					
	2	0	0	35,179,455,832	0
DIRECT TAX					
	3	0	0	45,845,486,554	0
INDIRECT TAX					
	5	273,675,535	6,191,488,937	10,235,018,794	6,529,356,103
GRANTS					
	6	52,854,163,067	52,077,669,153	75,456,367,246	22,583,775,216
NON-TAX REVENUE					
TOTAL REVENUE		53,127,838,602	58,269,158,089	166,716,328,426	29,113,131,319
<u>EXPENDITURE</u>					
	13	7,776,805,806	8,149,009,902	52,569,210,990	3,418,735,022
COMPENSATION OF EMPLOYEES					
	14	36,518,124,203	42,392,145,453	64,366,498,674	19,209,995,842
USE OF GOODS AND SERVICES					
	15	5,756,557,511	7,435,097,479	44,500,946,750	3,546,750,399
INTEREST					
	16	0	0	927,954,565	0
GOVERNMENT SUBSIDIES					
	17	0	0	61,393,236,733	0
EXCHANGE DIFFERENCE					
	18	246,704,337	243,653,289	405,448,070	31,606,552
SOCIAL BENEFITS					
	19	2,829,646,745	9,733,955,843	11,877,485,409	1,369,134,675
OTHER EXPENDITURE					
	20	0	0	0	0
FOREIGN FINANCED INVESTMENT					
	32	0	5,334,721,276	9,430,272,641	3,366,927,230
CONSUMPTION OF FIXED ASSETS					
TOTAL EXPENDITURE		53,127,838,602	73,288,583,242	245,471,053,833	30,943,149,720
SURPLUS/(DEFICIT)		0	(15,019,425,153)	(78,754,725,407)	(1,830,018,401)

**STATE-OWNED ENTERPRISES STATEMENT OF
FINANCIAL POSITION AS AT DECEMBER 31, 2022**

	NOTES	2022	2021
		SOEs & GBEs	SOEs & GBEs
		GH¢	GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	26	14,898,722,958	5,599,054,314
Receivables	27	190,040,747,509	28,168,277,928
Prepayments	28	917,230,886	387,486,744
Inventory	31	3,714,331,726	2,147,299,477
TOTAL CURRENT ASSET		209,571,033,079	36,302,118,463
NON CURRENT ASSETS			
Receivables	29	34,794,392,251	2,197,326,548
Equity Investments	30	34,508,010,311	17,749,702,195
Property, Plant & Equipment	32	125,892,564,101	53,656,950,725
Work In-Progress	33	14,450,201,436	12,021,231,838
TOTAL NON-CURRENT ASSET		209,645,168,099	85,625,211,306
TOTAL ASSET		419,216,201,179	121,927,329,769
LIABILITIES			
CURRENT LIABILITIES			
Payables	34	217,002,187,611	47,283,025,187
Trust Monies	35	0	0
Domestic Loans	37	16,187,422,215	7,259,986,215
TOTAL CURRENT LIABILITIES		233,189,609,826	54,543,011,403
NON- CURRENT LIABILITIES			
Domestic Loans	37	90,376,116,681	33,699,178,607
External Loans	38	0	0
TOTAL NON-CURRENT LIABILITIES		90,376,116,681	33,699,178,607
TOTAL LIABILITIES		323,565,726,507	88,242,190,009
NET ASSET/LIABILITIES		95,650,474,672	33,685,139,760
FINANCED BY			
Changes in Net Assets		95,650,474,672	33,685,139,760
TOTAL FINANCED BY		95,650,474,672	33,685,139,760

KWASI KWANING-BOSOMPEM
CONTROLLER AND ACCOUNTANT-GENERAL

DATE:

STATE-OWNED ENTERPRISES STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTES	ANNUAL BUDGET		ACTUAL		BUDGET VARIANCE
		GH¢	SOEs & GBES	2022	2021	
RECEIPTS						
2	DIRECT TAX	0	0	0	0	0
3	INDIRECT TAX	0	0	0	0	0
5	GRANTS	273,675,535	6,191,488,937	6,529,356,103	5,917,813,402	(19,350,080,531)
6	NON-TAX REVENUE	52,854,163,067	33,504,082,536	22,372,265,340	9,935,484,908	9,935,484,908
7	LOANS RECEIVED	0	9,935,484,908	838,227,389	0	0
8	NET TREASURY OPERATIONS	0	0	0	0	0
10	DISPOSAL OF NON-FINANCIAL ASSET	0	1,415,582,164	1,370,850	1,415,582,164	1,415,582,164
11	RECOVERIES	0	13,521,240,611	537,518,916	13,521,240,611	13,521,240,611
12	OTHER RECEIPTS	0	35,085,826,702	2,376,925,115	35,085,826,702	35,085,826,702
	TOTAL RECEIPTS	53,127,838,602	99,653,705,858	32,655,663,713	46,525,867,256	
PAYMENTS						
13	COMPENSATION OF EMPLOYEES	7,776,805,806	6,138,294,668	2,339,422,416	1,638,511,138	1,638,511,138
14	USE OF GOODS AND SERVICES	36,518,124,203	25,251,922,581	10,276,419,435	11,266,201,622	11,266,201,622
21	NON-FINANCIAL ASSETS	0	26,696,339,398	13,129,458,996	(26,696,339,398)	(26,696,339,398)
15	INTEREST	5,756,557,511	5,977,880,657	2,270,596,520	(221,323,146)	(221,323,146)
16	GOVERNMENT SUBSIDIES	0	0	0	0	0
18	SOCIAL BENEFITS	246,704,337	203,408,536	28,829,581	43,295,802	43,295,802
19	OTHER EXPENDITURE	2,829,646,745	8,689,598,985	874,535,214	(5,859,952,240)	(5,859,952,240)
22	LOAN REPAYMENTS	0	2,129,729,525	1,900,002,887	(2,129,729,525)	(2,129,729,525)
23	OTHER PAYMENTS	0	3,435,966,502	667,735,989	(3,435,966,502)	(3,435,966,502)
24	FINANCIAL ASSETS	0	14,878,774,696	773,500,223	(14,878,774,696)	(14,878,774,696)
20	FOREIGN FINANCED INVESTMENT	0	0	0	0	0
	TOTAL PAYMENTS	53,127,838,602	93,401,915,548	32,260,501,261	(40,274,076,946)	
	NET CHANGE IN STOCK OF CASH	0	6,251,790,310	395,162,452		
	CASH/BANK BALANCE AS AT BEGINNING		8,646,932,647	5,203,891,861		
	CASH/BANK BALANCE AS AT END		14,898,722,958	5,599,054,314		

STATE-OWNED ENTERPRISES STATEMENT OF CASHFLOW FOR THE YEAR ENDED DECEMBER 31, 2022

		2022 SOEs & GBEs GH¢	2021 SOEs & GBEs GH¢
	NOTES		
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Cash Inflows from Operating Activities			
Taxes	4	0	0
Grants	5	6,191,488,937	6,529,356,103
Non-Tax Revenue	6	33,428,672,023	22,176,075,075
Other Receipts	12	35,085,826,702	2,376,925,115
Total Cash Inflows		74,705,987,661	31,082,356,293
<u>Cash Outflows from Operating Activities</u>			
Compensation of Employees	13	(6,138,294,668)	(2,339,422,416)
Goods and Services	14	(25,251,922,581)	(10,276,419,435)
Interest	15	(5,977,880,657)	(2,270,596,520)
Government Subsidies	16	0	0
Social Benefit	18	(203,408,536)	(28,829,581)
Other Expenses	19	(8,688,390,433)	(399,685,054)
Other Payments	23	(3,435,966,502)	(667,735,989)
Foreign Financed Investment	20	0	0
Total Cash Outflows		(49,695,863,377)	(15,982,688,995)
NET CASHFLOW FROM OPERATING ACTIVITIES		25,010,124,284	15,099,667,298
<u>CASHFLOW FROM INVESTING ACTIVITIES</u>			
Cash Inflows from Investing Activities			
Disposal of Non-Financial Asset	10	1,415,582,164	1,370,850
Recovery of Loans	11	12,850,090,374	0
Sale of Investment	11	525,046,735	537,518,916
Recovery of Advances	11	146,103,502	0
Dividend Received	9	75,410,513	196,190,265
Total Cash Inflows		15,012,233,288	735,080,031
Cash Outflows from Investing Activities			
Acquisition of Non-Financial Asset	21	(26,696,339,398)	(13,129,458,996)
Issue of Loans	24	(11,155,270,688)	(773,500,223)
Purchase of Investment	24	(3,353,165,104)	0
Issue of Advances	24	(370,338,904)	0
Total Cash Outflows		(41,575,114,094)	(13,902,959,219)
NET CASHFLOW FROM INVESTING ACTIVITIES		(26,562,880,805)	(13,167,879,188)

**STATE-OWNED ENTERPRISES STATEMENT OF CASHFLOW
FOR THE YEAR ENDED DECEMBER 31, 2022**

	NOTES	2022 SOEs & GBEs GH¢	2021 SOEs & GBEs GH¢
<u>CASHFLOW FROM FINANCING ACTIVITIES</u>			
Cash Inflows from Financing Activities			
Proceeds from Domestic Borrowing	8	0	838,227,389
Proceeds from External Borrowing	7	9,935,484,908	0
Total Cash Inflows		9,935,484,908	838,227,389
Cash Outflows from Financing Activities			
Repayment of Domestic Borrowing	8	0	(1,900,002,887)
Repayment of External Borrowing	22	(2,129,729,525)	0
Dividend Paid	25	(1,208,552)	(474,850,160)
Total Cash Outflows		(2,130,938,077)	(2,374,853,047)
NET CASHFLOW FROM FINANCING ACTIVITIES		7,804,546,831	(1,536,625,658)
NET CHANGES IN CASH FLOWS		6,251,790,310	395,162,452
CASH AND CASH EQUIVALENT AT BEGINNING		8,646,932,647	5,203,891,861
CASH AND CASH EQUIVALENT AT CLOSE		14,898,722,958	5,599,054,313

**STATE-OWNED ENTERPRISES STATEMENT OF CHANGES
IN NET ASSETS FOR THE YEAR ENDED DECEMBER 31, 2022**

2022 SOEs & GBEs	
NET WORTH	GH¢
Accumulated Surpluses / (Deficits) B/F	33,685,139,760
ADD: Prior Period Adjustments	
External Debt	0
Domestic Debt	(14,398,618,691)
Investment	13,930,189,749
Judgement debt	0
Trade/ Loans Receivables	(6,569,319,790)
Trust	0
Payables	(9,458,799,750)
Non financial assets	59,236,016,331
Work in Progress	1,226,172,071
Cash Balances	(3,047,878,334)
Advances	384,436,056
Stated Capital	0
Adjusted Depreciation	0
Adjustment of 2020 Expenditure	0
Total Adjustments	41,302,197,643
Total Accumulated Surpluses / (Deficits)	74,987,337,403
ADD:	
Stated Capital	35,682,562,422
Government Interest in Joint Ventures	0
Surpluses / (Deficits) for the Period	(15,019,425,153)
CHANGES IN NET ASSETS	95,650,474,672

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

2,021 SOEs & GBEs	
NET WORTH	GH¢
Accumulated Surpluses / (Deficits) B/F	10,537,409,404
ADD: Prior Period Adjustments	
External Debt	0
Domestic Debt	54,160,365,011
Investment	(1,512,456,398)
Provisions	0
Trade /Loans Receivables	(19,892,125,279)
Deposit & trust	0
Payables	11,081,641,672
Work in Progress	(78,061,814,997)
Non financial assets	2,083,046,448
Cash Balances	3,608,581,227
Advances	0
Stated Capital	25,493,430,659
Adjusted Depreciation	(611,843)
Adjustment of 2020 Expenditure	0
Total Adjustments	(3,039,943,499)
Total Accumulated Surpluses / (Deficits)	7,497,465,905
ADD:	
Stated Capital	28,017,692,256
Government Interest in Joint Ventures	0
Surpluses / (Deficits) for the Period	(1,830,018,401)
CHANGES IN NET ASSETS	33,685,139,760

STATE-OWNED ENTERPRISES - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 SOEs & GBES	2021 SOEs & GBES
		GH¢	GH¢
2 DIRECT TAX			
Paid by Individuals		0	0
Paid by Corporations		0	0
Petroleum Income Tax/Royalties	1	0	0
Miscellaneous		0	0
Total Receipt		0	0
Add:			
Un-receipt P.A.Y.E		0	0
Total Revenue		0	0
3 INDIRECT TAX			
General Taxes on Goods and Services		0	0
Excises		0	0
Customs and Other Import Duties		0	0
NHIL		0	0
GETFUND		0	0
Covid 19 Levi		0	0
Petroleum Related Fund		0	0
E-Levy		0	0
Total Receipt		0	0
Less:			
Energy Sector Levy		0	0
Add:			
Un-receipt Withholding		0	0
Total Revenue		0	0
4 Taxes Received			
Directs Taxes		0	0
Indirect Taxes		0	0
Total		0	0
5 GRANT			
Project Grant	2A	0	0
Decentralised Grants	2B	4,029,983,598	6,529,356,103
Grants Received form Central Government		2,161,505,338	0
Total		6,191,488,937	6,529,356,103
6 NON-TAX REVENUE			
Property income		2,668,722,197	199,230,731
Dividend		75,410,513	0
Sales of goods and services		45,083,262,344	20,296,351,409
Fines, penalties, and forfeiture		96,852,907	61,000
Miscellaneous		4,153,421,191	2,088,132,076
ABFA Share of Oil Revenue	1	0	0
Total Revenue		52,077,669,153	22,583,775,216
Less:			
Receivables		18,573,586,617	211,509,876
Total Receipt		33,504,082,536	22,372,265,340
Less:			
Dividend Received		75,410,513	196,190,265
Total Operating Receipt		33,428,672,023	22,176,075,075
7 LOANS RECEIVED			
Domestic Loans Received			
Multilateral Loans	9	0	0
Bilateral Loans	9	0	0
External Commercial Institution	9	0	0

STATE-OWNED ENTERPRISES - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 SOEs & GBEs GH¢	2021 SOEs & GBEs GH¢
		9,935,484,908	838,227,389
	8	9,935,484,908	838,227,389
		0	0
		9,935,484,908	838,227,389
		0	838,227,389
		9,935,484,908	0
8	NET TREASURY OPERATIONS		
	Stocks Issued		
	Short Term Borrowing	0	0
	Medium Term Borrowings	0	0
	Stocks and Bonds	0	0
	Total Stocks Issued	0	0
	Add:		
	Domestic Commercial Loans Received	0	838,227,389
	Total Domestic Loans received	0	838,227,389
	Less		
	Stocks Redeemed		
	Short Term Borrowing	0	0
	Medium Term Borrowings	0	0
	Stocks and Bonds	0	0
	Total Stocks Redeemed	0	0
	Add:		
	Domestic Commercial Institution	0	1,900,002,887
	Total Domestic Loan Repayment	0	1,900,002,887
	Net Treasury Operations	0	0
9	DIVIDEND RECEIVED		
	State Owned Enterprises	0	0
	Joint Venture Companies	75,410,513	196,190,265
	Total Receipt	75,410,513	196,190,265
10	DISPOSAL OF NON-FINANCIAL ASSETS		
	Fixed asset	1,415,582,164	1,370,850
	Total	1,415,582,164	1,370,850
11	DISPOSAL/RECOVERIES OF FINANCIAL ASSET		
	Recovery of Loans	12,850,090,374	0
	Sale of Investment	525,046,735	537,518,916
	Recovery of Advances	146,103,502	0
	Total	13,521,240,611	537,518,916
12	OTHER RECEIPTS		
	Recovery of revenue receivable	35,085,826,702	2,376,925,115
	Pool Funds	0	0
	Third Party Deduction Deposits	0	0
	Proceeds from Inventory	0	0
	Total	35,085,826,702	2,376,925,115

STATE-OWNED ENTERPRISES - NOTES TO THE ACCOUNTS

SCHEDULES	2022	2021
	SOEs & GBEs	SOEs & GBEs
	GH¢	GH¢
13 COMPENSATION OF EMPLOYEES		
Established Position	5,470,763,471	2,076,241,567
Non Established Post	155,330,657	81,025,957
Allowances	1,861,480,675	857,425,092
13% Employer SSF Contribution	311,962,448	146,477,127
Gratuity	0	0
Pension	158,852,939	230,660,382
End of Service Benefit (ESB)	190,619,712	26,904,898
Central Government Salaries to MMDAs	0	0
Total Expenditure	8,149,009,902	3,418,735,022
Less:		
Unpaid Compensation of Employees	2,010,715,234	1,079,312,606
Total Payments	6,138,294,668	2,339,422,416
14 GOODS AND SERVICES		
Materials and Office Consumables	32,628,392,386	15,622,521,242
Utilities	0	521,763,219
General Cleaning	103,022,190	70,424,630
Rentals	167,846,248	242,181,312
Travel and Transport	446,352,429	205,803,022
Repairs and Maintenance	1,234,809,719	705,895,258
Training, Seminar and Conference	808,021,873	72,661,381
Consultancy Expenses	1,367,499,822	52,405,583
Special Services	0	0
Charges and Fees	5,472,295,841	1,631,401,618
Emergency Services	0	0
Insurance Premium	163,904,945	84,938,578
Central Government Transfers to MMDAs	0	0
Total Expenditure	42,392,145,453	19,209,995,842
Less:		
Unpaid Goods and Services	17,140,222,873	8,933,576,407
Total Payments	25,251,922,581	10,276,419,435
15 INTEREST		
Non Residents	2,465,663,680	314,227,688
Residents	4,969,433,799	3,232,522,711
Total Expenditure	7,435,097,479	3,546,750,399
Less:		
Unpaid Interest	1,457,216,822	1,276,153,879
Total Payments	5,977,880,657	2,270,596,520
16 GOVERNMENT SUBSIDIES		
Petroleum	0	0
Utility	0	0
Schools Subsidy	0	0
Fertilizer Subsidy	0	0
Total Expenditure	0	0
Less:		
Unpaid Subsidies	0	0
Total Payments	0	0
17 Exchange Difference		
Multi-Lateral	0	0
Bilateral	0	0
Commercial	0	0
Total Expenditure	0	0

STATE-OWNED ENTERPRISES - NOTES TO THE ACCOUNTS

SCHEDULES	2022 SOEs & GBEs GH¢	2021 SOEs & GBEs GH¢
18 SOCIAL BENEFITS		
Social assistance benefits	243,653,289	31,606,552
Employer social benefits	0	0
Total Expenditure	243,653,289	31,606,552
Less:		
Unpaid Social Benefits	40,244,753	2,776,970
Total Payments	203,408,536	28,829,581
19 OTHER EXPENDITURE		
Insurance and compensation	9,357,504,324	81,689,173
Professional fees	48,913,939	54,599,517
Court Expenses	143,102,144	107,872,269
Awards & Rewards	0	54,875,236
Donations	178,836,243	149,006,935
Contributions	0	75,723,149
Scholarship & Bursaries	4,390,642	81,921,536
Special Operations	0	288,596,700
Refuse Lifting Expenses	0	0
Civic Numbering/Street Naming	0	0
Grants to Employees/Households	0	0
Council Tax/Tax Refund	0	0
Accreditation	0	0
Rent	0	0
Dividend	1,208,552	474,850,160
Total Expenditure	9,733,955,843	1,369,134,675
Less:		
Unpaid Other Expenditure	1,044,356,858	494,599,461
Total Payments	8,689,598,985	874,535,214
Less:		
Dividend	1,208,552	474,850,160
Total Operating Payment	8,688,390,433	399,685,054
20 FOREIGN FINANCED INVESTMENT		
External loans Expenditure	0	0
Project Grants Expenditure	0	0
Total	0	0
21 ACQUISITION OF NON-FINANCIAL ASSETS		
Fixed asset	7a 29,326,115,183	21,635,232,501
Work In Progress	7b 1,202,797,527	3,440,981,044
Inventory	977,950,559	
Total	31,506,863,270	25,076,213,545
Less:		
Inventory	977,950,559	0
Foreign Financed Projects	0	0
Unpaid Non-Financial Asset	3,832,573,313	11,946,754,550
Total Payments	26,696,339,398	13,129,458,996
22 LOAN REPAYMENTS		
Multilateral Loans	0	0
Bilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	2,129,729,525	1,900,002,887
Total Loan Repayment	2,129,729,525	1,900,002,887

STATE-OWNED ENTERPRISES - NOTES TO THE ACCOUNTS

SCHEDULES	2022 SOEs & GBEs GH¢	2021 SOEs & GBEs GH¢
Less:		
Domestic Commercial Institution	0	1,900,002,887
Total External Loan Repayment	2,129,729,525	0
23 OTHER PAYMENTS		
Prepayments	107,152,459	0
Energy Sector Levy	0	0
SSNIT	0	0
Tier 2 Pension	382,627,436	0
Payroll Deposits	0	0
Payable Compensation	0	0
Supplier Liability paid	1,968,236,048	667,735,989
Pool Funds	0	0
Third Party Deduction Deposits	0	0
Retention	0	0
Mobilization	0	0
Inventory	977,950,559	0
Total	3,435,966,502	667,735,989
24 ACQUISITION OF FINANCIAL ASSETS		
Issue of Loans	11,155,270,688	773,500,223
Purchase of Investment	5 3,353,165,104	0
Issue of Advances	3 370,338,904	0
Total	14,878,774,696	773,500,223
25 DIVIDEND PAID		
State Owned Enterprises	1,208,552	474,841,608
Joint Venture Companies	0	8,552
Total Receipt	1,208,552	474,850,160
26 Cash and Cash Equivalents		
Cash Balance		
Treasury Main Account	0	0
MDA Sub-CF Accounts	0	0
Regional Sub-CF Accounts	0	0
MMDA Sub-CF Accounts	0	0
Tax Revenue Accounts	0	0
NTR Revenue Accounts	0	0
Centralised Accounts	0	0
Domestic Commercial Banks	14,898,722,958	5,599,054,314
Total Cash Balance	14,898,722,958	5,599,054,314
Collateral Securities		
Banko Du Brazil-Hanger Project	0	0
Banko Du Brazil-Eastern Corridor	0	0
CDB Owner Contribution	0	0
CDB Debt Service Reserve	0	0
CDB Collection Account	0	0
Sinking Fund	0	0
Debt Service Reserve Account	0	0
Total Collateral Securities	0	0
Total Cash And Cash Equivalent	14,898,722,958	5,599,054,314

STATE-OWNED ENTERPRISES - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 SOEs & GBEs GH¢	2021 SOEs & GBEs GH¢
27 Current Receivables			
Vehicle Advances	3A	0	0
Special Advances	3B	0	0
Salary Advances	3C	107,618,644	267,819,298
Departmental Revolving Fund	3D	0	0
Staff Advance		0	0
Housing Advance		0	0
Mobilization Advance		0	0
Trade Receivable		189,933,128,865	27,900,458,630
Total		190,040,747,509	28,168,277,928
28 Prepayments		917,230,886	387,486,744
29 Non Current Receivables	4		
General		34,794,392,251	0
Statutory Boards & Corporations		0	0
Companies		0	2,197,326,548
NPT Companies		0	0
Miscellaneous		0	0
Foreign Governments / Agencies		0	0
Total		34,794,392,251	2,197,326,548
Less:			
Provisions	10	0	0
Total		34,794,392,251	2,197,326,548
30 Equity Investment	5		
Trust		0	0
International Agencies		0	0
Companies & Public Corporations		0	0
Decentralised Investment		34,508,010,311	17,749,702,195
Total		34,508,010,311	17,749,702,195
Less:			
Provisions	11	0	0
Total		34,508,010,311	17,749,702,195
31 Inventory			
Printed Materials and Stationery		3,714,331,726	0
Accessories		0	0
Medical Suppliers		0	0
Production Materials		0	2,147,299,477
Total		3,714,331,726	2,147,299,477
32 Property, Plant & Equipment	7A		
Dwellings		7,684,601,919	3,614,800,326
Non Residential Buildings		17,915,811,313	4,480,023,489
Other structures		6,539,345	19,346,685,139

STATE-OWNED ENTERPRISES - NOTES TO THE ACCOUNTS

SCHEDULES	2022	2021
	SOEs & GBEs	SOEs & GBEs
	GH¢	GH¢
Transport Equipment	2,146,403,807	1,007,158,072
Machinery and equipment	114,026,232,809	53,943,675,011
Infrastructure Assets	33,263,469,433	9,436,759,502
Heritage Asset	0	0
Intangible Asset	1,807,863,666	584,388,134
Land	6,914,878,215	4,205,761,486
Total	183,765,800,507	96,619,251,158
Less:		
Consumption of Fixed Assets	5,334,721,276	3,366,927,230
Accumulated Consumption of Fixed Assets	52,538,515,131	39,595,373,204
Net Book Value	125,892,564,101	53,656,950,725
33 Work - In - Progress	7B	
Dwellings	1,238,621,030	235,730,763
Non Residential Buildings	666,505,271	480,202,882
Other structures	0	8,375,571,979
Machinery and equipment	0	1,515,231,626
Infrastructure Assets	12,545,075,136	1,414,494,587
Total	14,450,201,436	12,021,231,838
34 Payables		
Supplier	215,989,020,955	47,096,203,948
Withholding	518,364,182	47,974,274
Judgement Debt	0	0
SSNIT (Tier 1)	0	31,694,505
Tier 2 Pension	13,626,803	30,045,745
PAYE	481,175,672	77,106,714
unpaid Compensation	0	0
Deposits	0	0
Dues and Fees	0	0
Total	217,002,187,611	47,283,025,187
35 Trust Monies		
ESLA PLC	0	0
Special funds	0	0
Pool Funds	0	0
Third Party Deposit	0	0
Ghana Investment Infrastructure Fund	0	0
Retention	0	0
Total	0	0
36 Employees' Benefits		
Current (Short Term)		
Non Current (Long Term)		
Total	0	0
37 Domestic Borrowing	8	
Current (Short Term)	16,187,422,215	7,259,986,215
Non Current (Medium Term)	0	0
Non Current (Long Term)	90,376,116,681	33,699,178,607
Total	106,563,538,896	40,959,164,822

STATE-OWNED ENTERPRISES - NOTES TO THE ACCOUNTS

	SCHEDULES	2022 SOEs & GBEs GH¢	2021 SOEs & GBEs GH¢
38 External Borrowing	9		
Multi-Lateral		0	0
Bilateral		0	0
Commercial		0	0
Total		0	0

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

