



REPUBLIC OF GHANA

2021 EXPENDITURE IN ADVANCE OF APPROPRIATION

FOR JANUARY TO MARCH 2021

**WEDNESDAY, 28TH OCTOBER, 2020
SUBMITTED BY**

**KEN OFORI-ATTA
MINISTER FOR FINANCE**

**ON THE AUTHORITY OF
HIS EXCELLENCY NANA ADDO DANKWA AKUFO-ADDO
PRESIDENT OF THE REPUBLIC OF GHANA**



Transforming Ghana Beyond Aid



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1. Right Honourable Speaker, in accordance with Article 180 of the 1992 Constitution, and in line with Standing Order 145 of this Honourable House, on the authority of His Excellency the President, Nana Addo Dankwa Akufo-Addo, I beg to move that this Honourable House approves by resolution the withdrawal of the sum of Twenty-Seven Billion, Four Hundred and Thirty-Four Million, One Hundred and Eighty Thousand, Five Hundred and Twenty Ghana Cedis (GH¢27,434,180,520) from the Consolidated Fund for the purpose of meeting expenditure necessary to carry on the services of Government in respect of the period expiring three months of the Financial Year or on the coming into operation of the Appropriation Act in respect of 2021 Financial Year.
2. Mr. Speaker, this is also in line with Section 23 of the Public Financial Management Act (PFM), 2016 (Act 921). I humbly request the Hansard Department to capture the full document.
3. Mr. Speaker, permit me to extend the gratitude of His Excellency the President for the support and cooperation received from this august House during his first term of office. Together with the abundant and abiding grace of God, this Session of Parliament has been most vital in transforming the economy and providing for a better future for our "*Fellow Ghanaians*".
4. Mr. Speaker, in 2017, when I had the privilege and blessing to stand before you, I invoked "*The miracle of the five (5) loaves and two (2) fishes*" to illustrate the predicament we found ourselves in using that miracle, I was declaring our faith and hope in a God who can do much with little and in fact do exceedingly above all we can ask or think and submitting that we need not fear because the battle is the Lord's.
5. Mr. Speaker, as it is evident to all not only have we turned the economy around through hard work and innovative policies, but we also have the courage to implement a GH¢100 billion GhanaCARES (Obaatanpa) programme. The diligent and disciplined pursuit of the innovative policies have restored macroeconomic stability, promoted inclusive growth and transformed lives of millions of Ghanaians. Today, Mr. Speaker, some 1.2 million Ghanaians are in Senior High School, almost 3 million of our children are in the school feeding programme. We are exporting food through the Planting for food and jobs programme and 1D1F is generating jobs all around. How far indeed has the Lord brought us. This is the competence we promised Ghanaians.
6. Mr. Speaker, it is trite knowledge that data speak for itself. Permit me to use the data to separate facts from opinions, even if these opinions emanate from persons, or may I say fathers, who should know better. The success of our focused macroeconomic stabilization and fiscal consolidation programme is evidenced by:
 - i. growing the economy, at an average rate of 7.0% between 2017 and 2019 as compared with 2.8% between 2014 and 2016;
 - ii. reducing inflation from 15.4 percent at end-December 2016 to 7.9 percent by the end-December 2019; the lowest since the 4th Republic in

- 1992;
- iii. maintaining an average fiscal balance below a 5% of GDP threshold between 2017 and 2019 as compared to an average of 6.3% of GDP in 2014 and 2016;
 - iv. improving gross international reserves to reach US\$8.6 billion or about 4 months of import cover by February, 2020 as compared to 3.5 months of import cover in 2016; and
 - v. successfully exiting the IMF-ECF programme in April 2019 which had been completely derailed by 2016.
7. Mr. Speaker, leadership of any nation succeeds or fails on the strength or weakness of how the economy is managed. A leader who cannot run the economy is a leader who can never be trusted to deliver. Leadership is about the economy and the character of the leader. It is about knowing how to grasp the problems, the expertise to find solutions, the courage to take bold decisions, the conviction to stay the course, the competence to get it fixed, the compassion to cushion the impact on the people, and the vision to create new and transforming opportunities for the people out of the situation.
 8. I recall how in 2014, 'according to a Bloomberg annual table', the cedi was the worst performing currency in the entire world, only managing to perform better than the war-torn Ukraine's Hryvnia. Indeed, in dollar terms, the former President took an economy that was 64 billion dollars in 2013 and shrunk it down to 55 billion dollars in 2016. This means that after 4 years in office, the Mahama administration managed to achieve an unenviable record of reducing the Ghanaian Economy by nearly 10 Billion USD. These, Mr. Speaker, are the facts.
 9. Mr. Speaker, in 2001, Ghana had no choice but to swallow her pride and to sign up to the HIPC initiative, a legacy left by the outgoing NDC government. Thankfully, President J.A. Kufuor got us to completion point in record time and came out of HIPC. By 2014, barely 2 years in office, President Mahama's 'homegrown' economic policy had failed and Ghana signed up once again onto an IMF programme. The Akufo-Addo Govt took Ghana out of the IMF Programme in record time. Ironically, those who mismanage the economy for us to come and fix it are the one's wishing Ghana ill. My message to them is this; there is no turning back. HIPC is behind us. Economic mismanagement is behind us. The economy is stronger today than it was 4 years ago, and will continue to grow stronger and stronger with 4 more years to do more for the people of Ghana, with God's help.
 10. Mr. Speaker we must be careful as a nation to reject those who return from the Promised Land, with a bad report to subvert the spirit of our people and to reject leaders who would take us back to Egypt.
 11. Mr. Speaker, in our quest to stabilize the economy, we have also lowered the rate of debt accumulation, re-profiled our debt, and, implemented a number of

structural reforms in a transparent manner for an efficient and effective management of public debt.

12. Mr. Speaker, these significant macro-fiscal gains were achieved in spite of having:
 - i. paid GH¢12 billion in excess energy capacity charges which we inherited in 2017, and have kept the lights on;
 - ii. settled substantial part of the GH¢11 billion outstanding arrears bequeathed to us;
 - iii. abolished 17 unproductive taxes to boost productivity of the private sector; and
 - iv. spent GH¢ 21.6 billion to clean-up a collapsing financial sector and protected 4.6 million depositors and 81,700 investors.
13. That is the competent governance, hard work and God's hand that has delivered us.
14. Mr. Speaker, for fair-minded observers, the above economic indicators are clear evidence of the sharp and stark difference between a competent Akufo-Addo-led Government and others.
15. Mr. Speaker, these gains have not been at the expense of our promise to improve the welfare of fellow Ghanaians. In fact, the issue of welfare is very dear to President Akufo-Addo and his government. For this reason, we invested in excess of GH¢15.7 billion on key flagship programmes.
16. Mr. Speaker, these flagship programmes have created the platform for real economic transformation; strengthening human capital through enhancing access to health care, education and skills development, modernizing agriculture and industry, delivering infrastructure across the country – including a revitalised railway sub-sector – and creating jobs. We have remained faithful with our budgets; *Asempa in 2017, Edwuma in 2018, Mpuntuo in 2019 and the prescient Nkosuo and Nkabom budget of Covid 19 2020.*
17. Mr. Speaker, we have restored Nurses and Teachers Training Allowances and implemented the Free SHS programme to empower current and future generations, and to also ease the financial burden on households. In addition to supporting 100,000 graduates through NABCO, we have lowered the net tax burden of the Ghanaian. That is the care we promised Ghanaians!
18. Mr. Speaker, achievements from the prudent macro-fiscal policies and the resultant turnaround of the economy, amidst unprecedented welfare-oriented interventions under the flagship programmes have been fully tested by the outbreak of the COVID-19 Pandemic since March, 2020.
19. Mr. Speaker, this pandemic continues to devastate countries, disrupt productivity, threaten food security, multiply job losses, and reduce incomes, particularly for the poorest, as well as traumatic loss of lives. This year, the world

is on course to experiencing the deepest global economic contraction in the post-war era, causing investments and trade to plunge.

20. Mr. Speaker, the Ghanaian economy has also faced the health and economic consequences of this pandemic which threatens lives and livelihoods. By God's Grace, COVID-19 has so far not been as deadly due to our President's leadership, thus, our preoccupation has been on addressing the socio-economic dislocations occasioned by this pandemic. We have moved swiftly to mitigate the threats to lives and livelihoods by:
- i. Implementing the GH¢1.3 billion Covid-19 Emergency Preparedness and Response Plan to protect lives;
 - ii. Operationalising the GH¢1.2 Billion Coronavirus Alleviation Programme (CAP) to support businesses;
 - iii. Launching a GH¢2 billion Guarantee Scheme to enable SMEs borrow at a more affordable rate;
 - iv. Supporting the GH¢3 billion credit and stimulus package by commercial banks in Ghana to revitalize industries, especially pharmaceutical, hospitality, services and manufacturing sectors;
 - v. Offered strategic support in income increases and life insurance in excess of GH¢ 320 million to incentivize health workers and allied professionals;
 - vi. Supporting households and businesses with electricity and water subsidies in excess of GH¢1.3 billion; and
 - vii. Funding the provision of cooked food to 1.83 million and 917,000 vulnerable persons within Accra & Kumasi metropolis, respectively. This is the compassion Ghanaians deserve, which we promised.
21. Mr. Speaker, Leadership is best tested in times of crisis. Whether it is to do with the crisis of Dumsor, the crisis of homegrown economic mismanagement or the imported crisis of a global pandemic like the novel corona virus; it is when crises hit, that the people see and feel who a real leader is and who is not.
22. Earlier in March, President Akufo-Addo told the nation *'we know how to bring the economy to back to life. What we do not know is how to bring people back to life. We will therefore protect people's lives, then their livelihoods'*. Mr. Speaker, those words were truly profound and true to his character, the president has put his leadership skills just where his mouth is. Government set out to protect people's lives, and then their livelihoods as well. The whole world and more importantly, the vast majority of Ghanaians know that the President and his team have managed the Covid 19 crisis far better than most countries in the world. Indeed our efforts have been adjudged as among the best three in the world.
23. Mr. Speaker, the robustness of our macro-economic fundamentals and the efficacy of Government's COVID-mitigation measures have been borne-out by recent indicators. According to the Bank of Ghana's surveys in August 2020, consumer confidence is bouncing back strongly and is currently above pre-COVID-19 lockdown levels. Business confidence has also increased, although

below pre-lockdown levels. About 95 percent of businesses surveyed showed strong optimism, reflecting the improving macroeconomic conditions, stability in the exchange rate, lower input prices, moderation in lending rates, and positive industry prospects. Accordingly, the projected GDP growth rate 2020 reported in July has been revised from 0.9 percent to 1.9 percent to reflect these dynamics. As the Bank of Ghana stated '*the green shoots of rebound in economic activity*' are already with us. We must be thankful to God for these encouraging developments.

24. This and other assessments provoke a degree of optimism and reveals that the swift, bold, and effective measures implemented by Government have been key in quickening the pace of economic recovery. This is the competent leadership we promised under President Akufo-Addo. Indeed, the President's decisive and compassionate leadership in these challenging times have been internationally acknowledged and has added to our reputation as the Black Star of Africa.
25. Mr. Speaker, our efforts to protect lives and preserve livelihoods, coupled with the impact of the pandemic on revenues and expenditures resulted in fiscal deficit of 11.4% of GDP. As already indicated in the presentation to this august House in July, we have a well-thought out Ghana Cares Obaatanpa plan and strategy to return this economy to a more sustainable fiscal path in the medium-term.
26. Mr. Speaker the 2020 Fiscal Framework which increased the fiscal deficit from 4.7 percent of GDP to 11.4 percent in the 2020 Mid-Year Review. The fiscal operations of the economy for the January to September, 2020 period show that, on provisional basis both revenues and expenditures exceeded their respective targets resulting in the fiscal deficit of 9.0 percent of GDP, against a programmed deficit of 8.9 percent of GDP. More specifically, total revenues and grants for the period which totalled GH¢36.7billion exceeded the target of GH¢35.7 billion by GH¢972.7million or 2.7 percent. Total expenditures, including arrears clearance, on the other hand, amounted to GH¢71.3 billion against a target of GH¢70.0 billion showing a deviation of GH¢1.3 billion or 1.8% from target. The overall fiscal deficit resulting from the revenues and expenditure performance for the period through September 2020 is GH¢34.6 billion or 9.0 percent of GDP against a target GH¢34.3 billion or 8.9 percent of GDP. The corresponding primary balance was a deficit of GH¢15.7 billion or 4.1 percent of GDP against the target of GH¢15.4 billion or 4.0 percent of GDP.
27. Mr. Speaker, this means that we can now approach the next financial year with increased optimism, largely because we already have a plan, and may I say, a track-record. We expect growth to rebound strongly in 2021 at 5.7 percent as a result of our implementation of the Transformation and Revitalization phase of the Ghana CARES (Obaatanpa) Programme. In addition, we have also scaled down the projected 2021 Fiscal Deficit from 9.6 percent of GDP as reported in the Mid-Year Review to 8.3 percent of GDP, reflecting the improved revenues from the anticipated pick-up of economic activities and a more rationalised public expenditure programme. With this path, we expect a return to the fiscal

responsibility threshold of 5.0 percent of GDP fiscal deficit and a positive primary balance earlier than the 2024 fiscal year previously announced.

28. Mr. Speaker, I want to assure this House that we will recover, we will revitalize, and we will transform the economy. We shall pivot off the AFCFTA headquarters in Accra for Ghana to become a dynamic regional hub. We have planted the seeds for a fast-paced and more inclusive recovery. Recognizing the role of capital and credit, we are certain that the cleaned-up and revitalized financial sector will support our recovery efforts and sustain growth.
29. Mr. Speaker, let me give you a glimpse of our new strengthened financial ecosystem which will facilitate credit and investment to the private sector. We have established the Ghana Incentive-based Risk Sharing System for Agricultural Lending (GIRSAL) to facilitate lending to the Agricultural sector, the Ghana Amalgamated Trust (GAT) to support indigenous participation in the banking sector, the Ghana Commodity Exchange (GCX) to modernize Agricultural transactions and provide security for our farmers, the Ghana Deposit Scheme (GDS) to protect depositors funds, the National Housing and Mortgage Finance Scheme (NHMFS) to provide mortgages to our working class and middle class citizens, the 2 billion cedi Credit Guarantee Scheme (CGS) to support large businesses, and the CAPBUSS scheme run by NBSSI to support MSME's amongst others. These institutions are to ensure that we sustain and complement these reforms. Mr. Speaker, we have also established a National Development Bank which already has commitments of over 500 million USD as a wholesale bank to further support these financial institutions.
30. Mr. Speaker, in 2021, we will see significant investment in infrastructure, especially affordable housing. These interventions will create more jobs and enhance artisanal skills. A few days ago, my colleague Hon. Atta Akyea and I joined HE President Akufo-Addo to commission 204 new houses at Tema Community 22. These houses were largely constructed and supervised by local contractors and consultants under the National Mortgage and Housing Fund Scheme (NMHFS). This project was completed in nine-months, amidst COVID-19 pandemic, and created over 1,500 jobs. We will replicate this housing model across the country and alongside the agenda 111 district hospitals programme.
31. Mr. Speaker, we expect that our digitalisation programme in the public sector will improve efficiency and enhance the delivery of service. Government introduced the Digital Addressing System and the National ID programmes (printed cards issued as at September, 2020 is 14.8 million) to ensure that all Ghanaians and their dwellings, as well as business locations, are uniquely identified. All these efforts have been made to formalise the economy and improve its global competitiveness.
32. Mr. Speaker, we took the necessary and bold steps to stabilise the economy, ensure food security, protect businesses and worker incomes, strengthen the health system, attract private investments, and support Ghanaian businesses. We will preserve the gains as we continue to protect lives and livelihoods from

the COVID-19 pandemic. The collective successes we have achieved so far demonstrate our dedication and commitment towards a transformed Ghana and its people, beyond aid.

33. Mr. Speaker, as I indicated earlier, in March 2017, I stood here and asked that this august House support this administration turn around the economy with the paucity of resources that we inherited as in the miracle of the *'five loaves and two fishes'*.
34. Mr. Speaker, I am in awe of what God has done in the last four years. Not only have we accomplished the miraculous economic turnaround, we have also gathered our 12 baskets leftovers to begin the implementation of our GH¢100 billion GhanaCARES (Obaatanpa) programme. Let me assure you Mr. Speaker, that he who begun a good work with us will carry it on to completion. Ghana is at a breakthrough moment-our BAAL PERAZIN is upon us. But Mr. Speaker, we must as a nation be prepared to work hard, to 'Burden Share' and to sacrifice for the national good, and to desist from difficult negotiations with scout regard to the Community, the Republic especially in their very difficult pandemic times. I am confident though, that the Lord will repay us for these covid times and the years the locust, has eaten and pour out his spirit on all of us.
35. Mr. Speaker, I want to reassure the House that, despite the set-backs from the pandemic, we are on-track to recover. We have made adequate budgetary provision to ensure that the elections are conducted in a safe and secure environment. Government has also instituted various security measures to ensure that we have peaceful elections and effectively contain all threats.
36. Mr. Speaker, for the purposes of the 2021 Expenditure in Advance of Appropriation, we have projected the 2021 first quarter Total Revenue and Grants at GH¢13.3 billion while total expenditure including the clearance of arrears is projected at GH¢24.0 billion. This results in the projected fiscal deficit of GH¢10.7 billion for the period.
37. Mr. Speaker, to support the 2021 budget and liability management, we plan to source funding from the international capital market. This will comprise the issuance of sovereign bonds of US\$3 billion with the option to increase it to US\$5 billion should market conditions prove favourable. Out of the amount to be raised, US\$1.5 billion will be used to support the 2021 budget and US\$3.5 billion for liability management.
38. Mr. Speaker, we will require an amount of GH¢27.4 billion to carry on the services of government until the expiration of three months from the beginning of the 2021 Financial Year. The total amount is to cover Government operations, such as Compensation of Employees, ex gratia awards, Interest and Amortization payments, transfers to Statutory Funds, critical programmes and Goods and Services, and Capex allocations of MDAs.

39. Mr. Speaker, the programmes include work on the (Agenda 111) District and Regional Hospitals, which commenced in 2020 to ensure health facilities are available in all deprived places. Currently 88 site plans have been submitted by the district assemblies and contractors and consultants are being procured. The rehabilitation of the Effia Nkwanta and Accra Psychiatric hospitals and the construction of the two Psychiatric hospitals in Kumasi and Tamale will be fast-tracked. Funds have also been provided to facilitate the reopening of schools in the early part of 2021, if we continue to keep the spread of new infections of the COVID-19 virus at its current low levels. In furtherance of Government's TVET agenda, next year will witness the start of the JOBS and SKILLS project to support apprenticeships and competency based training curriculum development in over 100 trade areas and entrepreneurship. Also, we will see the beginning of construction of our flagship State of the Art TVET centers (two per region), fully equipped with modern training facilities in 33 trades/professions across 11 economic sectors.

40. Mr. Speaker, the details of the expenditure are as follows:

#	EXPENDITURE	AMOUNT (GH¢)
1	Compensation of Employees	7,708,960,148
2	Use of Goods and Services	1,595,571,683
3	Interest Payments	7,002,221,941
4	Subsidies	259,087,194
5	Grants to Other Government Units	4,340,216,517
6	Social Benefits	41,271,000
7	Other Expenditure	813,610,025
8	Capital Expenditure	1,903,658,408
	TOTAL EXPENDITURE	23,664,596,915
9	Arrears Clearance	350,000,000
10	Amortisation	3,419,583,605
	APPROPRIATION	27,434,180,520

41. Mr. Speaker, this Expenditure in Advance of Appropriation forms part of the projected Revenue and Expenditure Estimates and Financing for 2021 attached as Appendices 1A-1C. The breakdown of allocations to MDAs for January to March 2021 are also attached as Appendices 2A-2D.

42. Mr. Speaker, the Controller and Accountant-General will ensure that all Ministries, Departments and Agencies operate strictly within the levels set in the Expenditure in Advance of Appropriation to be approved by this August House.

43. Mr. Speaker, the Ministry of Finance will submit a more detailed 2021 Budget Statement and Economic Policy of Government to this August House by March 2021.

44. Mr. Speaker, we are confident that because of God's guidance and support, the President's leadership, and our performance, Ghanaians will return the NPP government to power for "4 more years for Nana to do even more" and also to

continue with our economic revitalisation and transformation programme. We do this to improve the quality of livelihood for the Ghanaians people who, at the end of every decision on programmes are the ones who matter and who should reap the dividends from this transparent and democratic governance that the NPP is offering. Specifically, we will continue to implement measures that will result in significant improvements in business regulations and their implementation, digitisation to improve quality and transparency of public service delivery, expanding access to finance for Ghanaian businesses, skills training, and energy sector reform when Ghanaians give us another mandate to ensure that Ghana goes beyond aid.

45. Mr. Speaker, I feel truly blessed and have such gratitude to God for the opportunity to have been here in these past four years to work for President Akufo-Addo and to present the President's remarkable, destiny-changing, economic regenerating, institutional renewing policies and programmes. And I am thankful particularly for the help and support I have received from this August House. Together with this Parliament, the Ministry of Finance alone has passed more than 50 bills into law in the last four years. I, and all of the team at the Ministry of Finance, humbly thank you, Mr. Speaker and Honourable members.
46. Let me, Mr. Speaker, in the spirit of the Nkosuo and Nkabom budget, leave us with Psalm 133; '*How good and pleasant it is when God's people live together in Unity for then the hand bestows His blessings*'. We are a chosen people; we perceive what He is doing and we must be obedient to His call and be joyful and grateful for He has promised us that "*the battle is the Lord's*".
47. Right Honourable Speaker, in conclusion, I humbly request this august House by resolution to approve an amount of GH¢27,434,180,520 (Twenty-Seven Billion, Four Hundred and Thirty-Four Million, One Hundred and Eighty Thousand, Five Hundred and Twenty Ghana Cedis) as Expenditure in Advance of Appropriation to carry on the services of government until the expiration of three months from the beginning of the 2021 Financial Year. We also request approval for the issuance of sovereign bonds of US\$3 billion with the option to increase it to US\$5 billion should market conditions prove favourable.
48. Mr. Speaker, I so move and accordingly, I present this papers to the house.
49. May God Bless our homeland Ghana and make us Great and Strong.

APPENDICES

Appendix 1A: Summary of Central Government Operations – 2021

In GH¢ unless otherwise stated	2021 Projected	2021 Proposed Q1
I. REVENUES		
Total Revenue & Grants	66,540,269,211	13,340,253,500
(per cent of GDP)	15.0	3.0
Domestic Revenue	65,604,157,482	13,153,031,154
Tax Revenue	52,138,769,217	10,427,753,843
Taxes on Income and Property	28,348,549,717	5,669,709,943
Company Taxes	13,512,110,000	2,702,422,000
Company Taxes on Oil	1,107,843,000	221,568,600
Other Direct Taxes	13,728,596,717	2,745,719,343
Taxes on Domestic Goods and Services	20,433,320,000	4,086,664,000
Excises	4,677,980,000	935,596,000
VAT	10,822,800,000	2,164,560,000
National Health Insurance Levy (NHIL)	2,157,580,000	431,516,000
GETFund Levy	2,157,580,000	431,516,000
Communication Service Tax	617,380,000	123,476,000
International Trade Taxes	5,985,240,000	1,197,048,000
Import Duties	5,985,240,000	1,197,048,000
Tax Refunds	-2,628,340,500	-525,668,100
Social Contributions	643,993,152	160,998,288
SSNIT Contribution to NHIL	643,993,152	160,998,288
Non-tax revenue	9,582,805,187	1,916,561,037
Other Revenue	3,238,589,926	647,717,985
Grants	936,111,729	187,222,346
Project Grants	936,111,729	187,222,346
Programme Grants	0	0
II. EXPENDITURE	103,507,800,737	24,014,596,915
Total Expenditure	103,007,800,736	23,664,596,915
(percent of GDP)	23.2	5.3
Compensation of Employees	29,926,723,878	7,708,960,148
Wages & Salaries	25,759,726,064	6,439,931,516
(percent of GDP)	5.8	1.5
Social Contributions	4,166,997,814	1,269,028,632
Use of Goods and Services	7,052,424,846	1,595,571,683
Interest Payments	27,570,079,215	7,002,221,941
Domestic	20,845,942,827	4,607,483,748
External	6,724,136,389	2,394,738,192
Subsidies	729,332,274	259,087,194
Grants to Other Government Units	16,982,915,302	4,340,216,517
Social Benefits	165,084,002	41,271,000
Other Expenditure	7,733,361,071	813,610,025
ESLA Transfers	2,990,911,071	388,630,791
Covid-19 Related Expenditures	4,742,450,000	424,979,233
<i>O/w Provision of Health Infrastructure</i>	<i>3,129,500,000</i>	<i>171,741,733</i>
<i>O/W Seed Fund For Capitalisation of Development Bank</i>	<i>312,950,000</i>	<i>78,237,500</i>
<i>a/w Cost of Economic Revitalization payment</i>	<i>1,300,000,000</i>	<i>175,000,000</i>
Capital Expenditure	12,847,880,149	1,903,658,408
Domestic Financed	3,802,051,944	679,425,390
Foreign Financed	9,045,828,205	1,224,233,018
Overall Balance (Commitment)	-36,467,531,525	-10,324,343,415
(percent of GDP)	-8.2	-2.3
Arrears clearance (net change)	-500,000,000	-350,000,000
Overall Balance (Cash)	-36,967,531,525	-10,674,343,415
(percent of GDP)	-8.3	-2.4
Discrepancy	0	0
Overall balance (incl. Divestiture and Discrepancy)	-36,967,531,525	-10,674,343,415

Source: MoF



Appendix 1A: Summary of Central Government Operations – 2021

In GH¢ unless otherwise stated	2021 Projected	2021 Proposed Q1
Financing	36,967,531,525	10,674,343,415
Foreign (net)	25,726,382,055	28,912,427,067
Borrowing	39,404,716,476	32,332,010,672
Project Loans	8,109,716,476	1,037,010,672
Programme Loans	0	0
Sovereign Bond	31,295,000,000	31,295,000,000
Amortisation (due)	-13,678,334,421	-3,419,583,605
Domestic (net)	32,354,632,859	2,637,280,073
Banking	17,466,956,903	173,538,915
Bank of Ghana	0	0
Comm. Banks	17,466,956,903	173,538,915
Non-banks	14,193,291,309	2,324,969,061
Other Domestic	694,384,648	138,772,097
o/w from Ghana Stabilisation & Heritage Funds	694,384,648	138,772,097
Other Financing	694,384,648	138,772,097
Other Programme Financing	694,384,648	138,772,097
Ghana Petroleum Funds	-297,593,420	-59,473,756
Transfer to Ghana Petroleum Funds	-991,978,068	-198,245,854
o/w Stabilisation Fund	-694,384,648	-138,772,097
o/w Heritage Fund	-297,593,420	-59,473,756
Net Transfer from Ghana Stabilisation & Heritage Fur	694,384,648	138,772,097
Sinking Fund	-21,510,274,616	-20,954,662,066
Contingency Fund	0	0
Memorandum items		
Domestic Revenue	65,604,157,482	13,153,031,154
(percent of GDP)	14.8	3.0
Domestic expenditure	66,391,893,317	15,438,141,957
(percent of GDP)	15.0	3.5
Domestic Primary Balance	-787,735,835	-2,285,110,802
(percent of GDP)	-0.2	-0.5
Primary Balance	-9,397,452,310	-3,672,121,475
(percent of GDP)	-2.1	-0.8
Non-oil Primary Balance	-14,469,776,447	-4,686,586,302
(percent of GDP)	-3.3	-1.1
Overall Balance (cash, discrepancy, excl. energy sector p	-36,967,531,525	-10,674,343,415
(percent of GDP)	-8.3	-2.4
Overall Balance (cash, discrepancy, incl. finsec bailout &	-37,367,531,525	-11,074,343,415
Bank Capitalisation)	-37,367,531,525	-11,074,343,415
(percent of GDP)	-8.4	-2.5
Oil Revenue	5,072,324,137	1,014,464,827
(percent of GDP)	1.1	0.2
Non-Oil Revenue and Grants	61,467,945,074	12,325,788,672
(percent of GDP)	13.9	2.8
Benchmark Oil Revenue	3,306,593,560	660,819,512
(percent of GDP)	0.7	0.1
Annual Budget Funding Amount (ABFA)	2,314,615,492	462,573,658
(percent of GDP)	0.5	0.1
Nominal GDP	443,231,737,697	443,231,737,697
Non-Oil Nominal GDP	432,024,391,612	432,024,391,612

Source: MoF



Appendix 1B: Economic Classification of Central Gov't Revenue - 2021

<i>In GH¢ unless otherwise stated</i>	2021 Projected	2021 Proposed Q1
TAX REVENUE	52,138,769,217	10,427,753,843
TAXES ON INCOME & PROPERTY	28,348,549,717	5,669,709,943
Personal	9,407,890,000	1,881,578,000
Self Employed	457,130,000	91,426,000
Companies	13,512,110,000	2,702,422,000
Company Taxes on Oil	1,107,843,000	221,568,600
Others	3,863,576,717	772,715,343
Other Direct Taxes	3,182,256,717	636,451,343
o/w Royalties from Oil	1,092,456,717	218,491,343
o/w Mineral Royalties	1,772,130,000	354,426,000
National Fiscal Stabilisation Levy	527,890,000	105,578,000
Airport Tax	153,430,000	30,686,000
TAXES ON DOMESTIC GOODS AND SERVICES	20,433,320,000	4,086,664,000
Excises	4,677,980,000	935,596,000
Excise Duty	484,400,000	96,880,000
Petroleum Tax	4,193,580,000	838,716,000
o/w Energy Fund Levy	80,710,210	8,142,042
o/w Road Fund Levy	1,935,056,850	367,011,370
VAT	10,822,800,000	2,164,560,000
Domestic	6,522,940,000	1,304,588,000
External	4,299,860,000	859,972,000
National Health Insurance Levy (NHIL)	2,157,580,000	431,516,000
Customs Collection	838,830,000	167,766,000
Domestic Collection	1,318,750,000	263,750,000
GETFund Levy	2,157,580,000	431,516,000
Customs Collection	838,830,000	167,766,000
Domestic Collection	1,318,750,000	263,750,000
Communication Service Tax	617,380,000	123,476,000
TAXES ON INTERNATIONAL TRADE	5,985,240,000	1,197,048,000
Imports	5,985,240,000	1,197,048,000
Import Duty	5,985,240,000	1,197,048,000
Tax Refunds	-2,628,340,500	-525,668,100
SOCIAL CONTRIBUTIONS	643,993,152	160,998,288
SSNIT Contribution to NHIL	643,993,152	160,998,288
NON-TAX REVENUE	9,582,805,187	1,916,561,037
Retention	5,492,945,075	1,098,589,015
Lodgement	4,089,860,112	817,972,022
Fees & Charges	917,386,432	183,477,286
Dividend/Interest & Profits (Others)	100,034,593	20,006,919
Dividend/Interest & Profits from Oil	2,863,704,418	572,740,884
Surface Rentals from Oil/PHF Interest	8,320,002	1,664,000
Gas Receipts	0	0
Yield from Capping Policy	200,414,667	40,082,933
OTHER REVENUE	3,238,589,926	647,717,985
ESLA Proceeds	3,238,589,926	647,717,985
Energy Debt Recovery Levy	2,169,670,000	433,934,000
Public Lighting Levy	273,046,250	54,609,250
National Electrification Scheme Levy	176,676,538	35,335,308
Price Stabilisation & Recovery Levy	619,197,139	123,839,428
DOMESTIC REVENUE	65,604,157,482	13,153,031,154
GRANTS	936,111,729	187,222,346
Project Grants	936,111,729	187,222,346
Programme Grants	0	0
TOTAL REVENUE & GRANTS	66,540,269,211	13,340,253,500
Memorandum items		
Taxes on Income and Property (% of GDP)	6.4	1.3
Non-oil Taxes on Income and Property (% of non-oil GDP)	6.1	1.2
Taxes on Goods and Services (% of GDP)	4.6	0.9
Taxes on International Trade (% of GDP)	1.4	0.3
Tax Revenue (% of GDP)	11.8	2.4
Non-Oil Tax Revenue (% of non-oil GDP)	11.6	2.3
Non-Oil Tax Revenue (% GDP)	11.3	2.3
Non-Tax Revenue (% of GDP)	2.2	0.4
Domestic Revenue (% of GDP)	14.8	3.0
Non-Oil Domestic Revenue	14.0	2.8
Grants (% of GDP)	0.2	0.0
Total Revenue and Grants	15.0	3.0
Non-Oil Tax Revenue (Gross)	52,566,810,000	10,513,362,000
Non-Oil Tax Revenue (Net)	49,938,469,500.0	9,987,693,900.0
Non-oil Taxes on Income and Property	26,148,250,000.0	5,229,650,000.0
Import Exemptions	4,011,430,003	601,714,500
Benchmark Oil Revenue	3,306,593,560	660,819,512
Nominal GDP	443,231,737,697	443,231,737,697
Non-Oil Nominal GDP	432,024,391,612	432,024,391,612

Source: MoF



Appendix 1C: Economic Classification of Central Gov't Expenditure – 2021

<i>In GH¢ unless otherwise stated</i>	2021 Projected	2021 Proposed Q1
II EXPENDITURE		
Compensation of Employees	29,926,723,878	7,708,960,148
Wages & Salaries	25,759,726,064	6,439,931,516
Social Contributions	4,166,997,814	1,269,028,632
Pensions	1,648,622,468	412,155,617
Gratuities	715,194,521	406,077,809
Social Security	1,803,180,825	450,795,206
Use of Goods and Services	7,052,424,846	1,595,571,683
o/w ABFA	694,384,648	138,772,097
Interest Payments	27,570,079,215	7,002,221,941
Domestic	20,845,942,827	4,607,483,748
External (Due)	6,724,136,389	2,394,738,192
Subsidies	729,332,274	259,087,194
Subsidies on Petroleum products	729,332,274	259,087,194
Grants to Other Government Units	16,982,915,302	4,340,216,517
National Health Fund (NHF)	2,350,798,024	552,059,147
Education Trust Fund	1,306,468,666	350,605,719
Road Fund	1,111,172,831	350,524,891
Petroleum Related Funds	24,651,050	7,776,294
Dist. Ass. Common Fund	2,156,210,789	434,587,417
Retention of Internally-generated funds (IGFs)	5,492,945,075	1,098,589,015
Transfer to the National Oil Company from Oil Revenue	1,069,194,038	129,526,678
Other Earmarked Funds	3,471,474,829	1,416,547,356
Youth Employment Agency	347,779,421	117,296,232
Student's Loan Trust	3,738,390	1,543,351
Export Development Levy	233,560,960	73,677,944
Ghana Airport Authority	153,430,000	30,686,000
Mineral Development Fund	214,613,810	43,800,310
Mineral Income Investment Fund	1,417,704,000	283,540,800
GRA Retention	1,097,620,622	865,047,640
Plastic Waste Recycling Fund	3,027,625	955,079
Social Benefits	165,084,002	41,271,000
Lifeline Consumers of Electricity	165,084,002	41,271,000
Other Expenditure	7,733,361,071	813,610,025
ESLA Transfers	2,990,911,071	388,630,791
Covid-19 Related Expenditures	4,742,450,000	424,979,233
Provision of Health Infrastructure	3,129,500,000	171,741,733
Seed Fund For Capitalisation of Development Bank	312,950,000	78,237,500
Cost of Economic Revitalization payment	1,300,000,000	175,000,000
Capital Expenditure	12,847,880,149	1,903,658,408
Domestic financed	3,802,051,944	679,425,390
o/w ABFA	1,620,230,844	323,801,561
Foreign financed	9,045,828,205	1,224,233,018
TOTAL EXPENDITURE	103,007,800,736	23,664,596,915
APPROPRIATION	117,186,135,157	27,434,180,520
Total Expenditure	103,007,800,736	23,664,596,915
Arrears Clearance (net change)	500,000,000	350,000,000
Amortisation	13,678,334,421	3,419,583,605
<i>Memorandum items:</i>		
Compensation of Employees	6.8	1.7
Wage and Salaries	5.8	1.5
Wage and Salaries (% of Tax Revenue)	49.4	61.8
Goods and Services	1.7	0.4
Interest Payments	6.2	1.6
Subsidies	0.1	0.1
Recurrent Expenditure	18.2	4.3
Capital Expenditure	2.9	0.4
Total Capital Expenditure (including those under Grants to othe	4.2	0.7
Total Expenditure	23.2	5.3
Total Capital Exp (incl those under Grants to other Gov'	17,582,038,048.8	2,922,075,206.8
Annual Budget Funding Amount (ABFA)	2,314,615,492	462,573,658
Benchmark Oil Revenue	3,306,593,560	660,819,512
Nominal GDP	443,231,737,697	443,231,737,697
Non-Oil Nominal GDP	432,024,391,612	432,024,391,612

Source: MoF



Appendix 2A: 2021 First Quarter MDA Allocation - Compensation of Employees and Goods & Services

Sn.	Ministries / Departments & Agencies	Compensation of Employees			Goods and Services		
		Wages & Salaries	Social Contributions	Sub-tot			
		GoG	GoG		GoG	ABFA	Sub-tot
	Administration	607,390,644	-	607,390,644	875,333,649	138,772,097	1,014,105,747
1	Office of Government Machinery	36,777,389	-	36,777,389	821,882,810	137,594,802	959,477,613
	<i>o/w OGM Hqtrs</i>	36,777,389	-	36,777,389	54,691,230	-	54,691,230
	<i>o/w Scholarship</i>	-	-	-	7,000,000	-	7,000,000
	<i>o/w Micro Finance and Small Loans Centre (MASLOC)</i>	-	-	-	2,852,430	-	2,852,430
	<i>o/w Nation Builders Corps</i>	-	-	-	210,000,000	-	210,000,000
	<i>o/w National Identification Authority</i>	-	-	-	3,565,538	-	3,565,538
	<i>o/w Free Senior High School Programme</i>	-	-	-	543,773,613	137,594,802	681,368,415
2	Office of the Head of Civil Service	4,800,004	-	4,800,004	349,094	-	349,094
3	Ministry of Planning	511,720	-	511,720	201,594	-	201,594
4	Ministry of Monitoring and Evaluation	256,685	-	256,685	195,248	-	195,248
5	Ministry of Regional Reorganisation and Development	292,986	-	292,986	1,070,500	-	1,070,500
6	Parliament of Ghana	37,930,783	-	37,930,783	32,675,482	-	32,675,482
7	Audit Service	89,074,663	-	89,074,663	10,246,500	-	10,246,500
8	Public Services Commission	1,174,697	-	1,174,697	303,661	-	303,661
9	District Assemblies Common Fund	-	-	-	-	-	-
10	Electoral Commission	15,729,560	-	15,729,560	1,400,000	-	1,400,000
11	Ministry of Foreign Affairs and Regional Integration	105,087,013	-	105,087,013	1,270,448	-	1,270,448
12	Ministry of Finance	97,813,861	-	97,813,861	1,214,053	1,177,295	2,391,348
13	Ministry of Local Government and Rural Development	193,073,782	-	193,073,782	2,864,635	-	2,864,635
14	National Media Commission	587,360	-	587,360	248,370	-	248,370
15	National Development Planning Commission	1,564,123	-	1,564,123	280,572	-	280,572
16	Ministry of Information	22,432,860	-	22,432,860	869,491	-	869,491
17	Ministry of Parliamentary Affairs	283,158	-	283,158	261,192	-	261,192
	Economic	170,472,870	-	170,472,870	98,098,495	-	98,098,495
18	Ministry of Food and Agriculture	23,306,343	-	23,306,343	64,628,680	-	64,628,680
19	Ministry of Fisheries and Aquaculture Development	2,609,519	-	2,609,519	149,944	-	149,944
20	Ministry of Lands and Natural Resources	52,878,076	-	52,878,076	21,866,827	-	21,866,827
21	Ministry of Trade and Industry	16,435,440	-	16,435,440	9,006,015	-	9,006,015
22	Ministry of Tourism, Culture and Creative Arts	13,887,875	-	13,887,875	963,877	-	963,877
23	Ministry of Environment, Science, Tech. and Innovation	59,950,227	-	59,950,227	719,565	-	719,565
24	Ministry of Energy	1,143,161	-	1,143,161	228,763	-	228,763
25	Ministry of Business Development	262,229	-	262,229	534,823	-	534,823
	Infrastructure	33,417,761	-	33,417,761	20,717,577	-	20,717,577
26	Ministry of Water Resources and Sanitation	4,157,095	-	4,157,095	790,625	-	790,625
27	Ministry of Works and Housing	3,886,158	-	3,886,158	16,192	-	16,192
28	Ministry of Roads and Highways	14,323,256	-	14,323,256	288,796	-	288,796
29	Ministry of Communications	6,458,584	-	6,458,584	744,712	-	744,712
30	Ministry of Railways Development	1,015,185	-	1,015,185	248,335	-	248,335
31	Ministry of Aviation	480,003	-	480,003	208,462	-	208,462
32	Ministry of Transport	1,784,201	-	1,784,201	242,850	-	242,850
33	Ministry of Special Development Initiatives	263,942	-	263,942	11,208,991	-	11,208,991
34	Ministry of Inner-City and Zongo Development	1,049,339	-	1,049,339	6,968,616	-	6,968,616
	Social	4,112,336,571	-	4,112,336,571	229,773,289	-	229,773,289
35	Ministry of Education	2,871,315,740	-	2,871,315,740	15,049,942	-	15,049,942
36	Ministry of Employment and Labour Relations	13,671,415	-	13,671,415	373,959	-	373,959
37	Ministry of Youth and Sports	4,864,968	-	4,864,968	1,241,017	-	1,241,017
38	National Commission for Civic Education	14,213,081	-	14,213,081	429,130	-	429,130
39	Ministry of Chieftaincy and Religious Affairs	8,360,768	-	8,360,768	362,348	-	362,348
40	Ministry of Health	1,189,669,600	-	1,189,669,600	29,545,151	-	29,545,151
41	Ministry of Gender, Children and Social Protection	9,371,896	-	9,371,896	182,577,053	-	182,577,053
42	National Labour Commission	869,103	-	869,103	194,690	-	194,690
	Public Safety	1,357,796,828	-	1,357,796,828	73,577,367	-	73,577,367
43	Ministry of Justice and Attorney General's Department	24,143,791	-	24,143,791	676,194	-	676,194
44	Offices of the Legal Aid Commission	-	-	-	52,952	-	52,952
45	Ministry of Defence	327,641,982	-	327,641,982	11,630,068	-	11,630,068
46	Commission on Human Rights and Administrative Justice	6,262,145	-	6,262,145	2,778,946	-	2,778,946
47	Judicial Service	70,150,505	-	70,150,505	11,197,390	-	11,197,390
48	Ministry of the Interior	797,700,425	-	797,700,425	12,446,603	-	12,446,603
49	Ministry of National Security	122,115,199	-	122,115,199	26,780,464	-	26,780,464
50	Office of the Special Prosecutor	9,782,781	-	9,782,781	8,014,748	-	8,014,748
	Sub-Total MDA's	6,281,414,674	-	6,281,414,674	1,297,500,376	138,772,097	1,436,272,474

Source: MoF



Appendix 2A: 2021 First Quarter MDA Allocation - Compensation of Employees and Goods & Services

Sn.	Ministries / Departments & Agencies	Compensation of Employees			Goods and Services		
		Wages & Salaries	Social Contributions	Sub-tot			
		GoG	GoG		GoG	ABFA	Sub-tot
51	General Government Services	28,135,606	-	28,135,606	74,091,728	-	74,091,728
52	Economic Revitalization Programme (CARES)	-	-	-	303,995,016	-	303,995,016
53	Other Development Partner Disbursement Projections	-	-	-	-	-	-
54	Subscription	-	-	-	20,000,000	-	20,000,000
55	Contingency Vote	130,381,236	-	130,381,236	65,207,481	-	65,207,481
56	Ghana Infrastructure Investment Fund (GIIF)	-	-	-	-	-	-
57	Pensions	-	412,155,617	412,155,617	-	-	-
58	Gratuities	-	406,077,809	406,077,809	-	-	-
59	Social Security	-	450,795,206	450,795,206	-	-	-
60	Interest Payments	-	-	-	-	-	-
61	Social Benefits (Lifeline Consumers of Electricity)	-	-	-	-	-	-
62	Social Benefits (Social Protection Programme)	-	-	-	-	-	-
63	Subsidies on Petroleum products	-	-	-	-	-	-
64	National Health Fund (NHF)	-	-	-	-	-	-
65	Education Trust Fund	-	-	-	-	-	-
66	Road Fund	-	-	-	-	-	-
67	Petroleum Related Funds	-	-	-	-	-	-
68	Dist. Ass. Common Fund	-	-	-	-	-	-
69	Transfer to GNPC from Oil Revenue	-	-	-	-	-	-
70	Other Earmarked Funds	-	-	-	-	-	-
71	Subsidies to Utility Companies	-	-	-	-	-	-
72	Arrears Clearance (net change)	-	-	-	-	-	-
73	Tax Refunds	-	-	-	-	-	-
74	Amortisation	-	-	-	-	-	-
75	Other Transfers (ESLA)	-	-	-	-	-	-
76	Other Transfers (Reallocation to Priority Programmes)	-	-	-	-	-	-
	Sub-Total -Multi Sectoral	158,516,843	1,269,028,632	1,427,545,474	463,294,225	-	463,294,225
	GRAND TOTAL	6,439,931,516	1,269,028,632	7,708,960,148	1,760,794,601	138,772,097	1,899,566,699

Source: MoF



Appendix 2B: 2021 First Quarter MDA Allocation - CAPEX and Other Government Obligations (OGO)

Sn.	Ministries / Departments & Agencies	Capital Expenditure			Other Government Obligations (OGO)	MDAs Total GoG & OGO
		GoG	ABFA	Sub-tot		
	Administration	50,382,834	20,000,000	70,382,834	-	1,691,879,224
1	Office of Government Machinery	5,605,444	-	5,605,444	-	1,001,860,445
	o/w OGM Hqtrs	5,605,444	-	5,605,444	-	97,074,062
	o/w Scholarship	-	-	-	-	7,000,000
	o/w Micro Finance and Small Loans Centre (MASLOC)	-	-	-	-	2,852,430
	o/w Nation Builders Corps	-	-	-	-	210,000,000
	o/w National Identification Authority	-	-	-	-	3,565,538
	o/w Free Senior High School Programme	-	-	-	-	681,368,415
2	Office of the Head of Civil Service	-	-	-	-	5,149,098
3	Ministry of Planning	-	-	-	-	713,314
4	Ministry of Monitoring and Evaluation	-	-	-	-	451,933
5	Ministry of Regional Reorganisation and Development	11,338,949	20,000,000	31,338,949	-	32,702,435
6	Parliament of Ghana	14,375,000	-	14,375,000	-	84,981,265
7	Audit Service	4,312,500	-	4,312,500	-	103,633,663
8	Public Services Commission	-	-	-	-	1,478,358
9	District Assemblies Common Fund	-	-	-	-	-
10	Electoral Commission	6,213,127	-	6,213,127	-	23,342,686
11	Ministry of Foreign Affairs and Regional Integration	1,291,115	-	1,291,115	-	107,648,576
12	Ministry of Finance	6,556,700	-	6,556,700	-	106,761,910
13	Ministry of Local Government and Rural Development	690,000	-	690,000	-	196,628,417
14	National Media Commission	-	-	-	-	835,730
15	National Development Planning Commission	-	-	-	-	1,844,695
16	Ministry of Information	-	-	-	-	23,302,351
17	Ministry of Parliamentary Affairs	-	-	-	-	544,350
	Economic	20,455,113	55,214,681	75,669,794	-	344,241,158
18	Ministry of Food and Agriculture	7,971,000	18,000,000	25,971,000	-	113,906,023
19	Ministry of Fisheries and Aquaculture Development	-	2,000,000	2,000,000	-	4,759,462
20	Ministry of Lands and Natural Resources	710,988	10,000,000	10,710,988	-	85,455,890
21	Ministry of Trade and Industry	5,443,716	17,214,681	22,658,397	-	48,099,852
22	Ministry of Tourism, Culture and Creative Arts	-	-	-	-	14,851,752
23	Ministry of Environment, Science, Tech. and Innovation	503,250	-	503,250	-	61,173,042
24	Ministry of Energy	5,826,159	8,000,000	13,826,159	-	15,198,083
25	Ministry of Business Development	-	-	-	-	797,052
	Infrastructure	235,775,164	238,586,878	474,362,042	-	528,497,380
26	Ministry of Water Resources and Sanitation	5,917,764	14,962,394	20,880,158	-	25,827,877
27	Ministry of Works and Housing	14,577,626	-	14,577,626	-	18,479,976
28	Ministry of Roads and Highways	157,690,242	120,000,000	277,690,242	-	292,302,293
29	Ministry of Communications	1,830,000	-	1,830,000	-	9,033,296
30	Ministry of Railways Development	6,943,815	54,000,000	60,943,815	-	62,207,335
31	Ministry of Aviation	287,500	-	287,500	-	975,964
32	Ministry of Transport	1,470,000	-	1,470,000	-	3,497,051
33	Ministry of Special Development Initiatives	47,058,217	49,624,484	96,682,701	-	108,155,634
34	Ministry of Inner-City and Zongo Development	-	-	-	-	8,017,954
	Social	8,485,000	10,000,000	18,485,000	-	4,360,594,860
35	Ministry of Education	-	10,000,000	10,000,000	-	2,896,365,682
36	Ministry of Employment and Labour Relations	-	-	-	-	14,045,374
37	Ministry of Youth and Sports	575,000	-	575,000	-	6,680,985
38	National Commission for Civic Education	287,500	-	287,500	-	14,929,711
39	Ministry of Chieftaincy and Religious Affairs	-	-	-	-	8,723,116
40	Ministry of Health	4,575,000	-	4,575,000	-	1,223,789,751
41	Ministry of Gender, Children and Social Protection	2,760,000	-	2,760,000	-	194,708,949
42	National Labour Commission	287,500	-	287,500	-	1,351,293
	Public Safety	40,525,719	-	40,525,719	-	1,471,899,913
43	Ministry of Justice and Attorney General's Department	1,124,000	-	1,124,000	-	25,943,985
44	Offices of the Legal Aid Commission	287,500	-	287,500	-	340,452
45	Ministry of Defence	17,698,327	-	17,698,327	-	356,970,377
46	Commission on Human Rights and Administrative Justice	1,581,250	-	1,581,250	-	10,622,342
47	Judicial Service	7,548,262	-	7,548,262	-	88,896,156
48	Ministry of the Interior	2,536,380	-	2,536,380	-	812,683,408
49	Ministry of National Security	-	-	-	-	148,895,663
50	Office of the Special Prosecutor	9,750,000	-	9,750,000	-	27,547,529
	Sub-Total MDA's	355,623,829	323,801,559	679,425,389	-	8,397,112,536

Source: MoF



Appendix 2B: 2021 First Quarter MDA Allocation - CAPEX and Other Government Obligations (OGO)

Sn.	Ministries / Departments & Agencies	Capital Expenditure			Other Government Obligations (OGO)	MDAs Total GoG & OGO
		GoG	ABFA	Sub-tot		
51	General Government Services	-	-	-	-	102,227,334
52	Economic Revitalization Programme (CARES)	120,984,217	-	120,984,217	-	424,979,233
53	Other Development Partner Disbursement Projections	-	-	-	-	-
54	Subscription	-	-	-	-	20,000,000
55	Contingency Vote	-	-	-	-	195,588,718
56	Ghana Infrastructure Investment Fund (GIIF)	-	-	-	-	-
57	Pensions	-	-	-	-	412,155,617
58	Gratuities	-	-	-	-	406,077,809
59	Social Security	-	-	-	-	450,795,206
60	Interest Payments	-	-	-	7,002,221,941	7,002,221,941
61	Social Benefits (Lifeline Consumers of Electricity)	-	-	-	41,271,000	41,271,000
62	Social Benefits (Social Protection Programme)	-	-	-	-	-
63	Subsidies on Petroleum products	-	-	-	259,087,194	259,087,194
64	National Health Fund (NHF)	-	-	-	552,059,147	552,059,147
65	Education Trust Fund	-	-	-	350,605,719	350,605,719
66	Road Fund	-	-	-	350,524,891	350,524,891
67	Petroleum Related Funds	-	-	-	7,776,294	7,776,294
68	Dist. Ass. Common Fund	-	-	-	434,587,417	434,587,417
69	Transfer to GNPC from Oil Revenue	-	-	-	129,526,678	129,526,678
70	Other Earmarked Funds	-	-	-	1,416,547,356	1,416,547,356
71	Subsidies to Utility Companies	-	-	-	-	-
72	Arrears Clearance (net change)	-	-	-	350,000,000	350,000,000
73	Tax Refunds	-	-	-	-	-
74	Amortisation	-	-	-	3,419,583,605	3,419,583,605
75	Other Transfers (ESLA)	-	-	-	388,630,791	388,630,791
76	Other Transfers (Reallocation to Priority Programmes)	-	-	-	-	-
	Sub-Total -Multi Sectoral	120,984,217	-	120,984,217	14,702,422,033	16,714,245,949
	GRAND TOTAL	476,608,046	323,801,559	800,409,606	14,702,422,033	25,111,358,486

Source: MoF



Appendix 2C: 2021 First Quarter MDA Allocation – IGF and DP

Sn.	Ministries / Departments & Agencies	Retained IGF				Dev't Partner Funds			MDAs Total (DP & IGF)	Grand Total
		Wag. & Sal.	Goods & Serv.	CAPEX	Sub Tot.	Goods & Serv.	CAPEX	Sub Tot.		
	Administration	9,130,833	29,293,638	10,577,419	49,001,890	58,004,984	129,989,781	187,994,765	236,996,656	1,928,875,880
1	Office of Government Machinery	4,089,040	3,797,785	113,641	8,000,466	3,600,000	-	3,600,000	11,600,466	1,013,460,911
	o/w OGM Hqtrs	4,089,040	3,797,785	113,641	8,000,466	3,600,000	-	3,600,000	11,600,466	108,674,528
	o/w Scholarship	-	-	-	-	-	-	-	-	7,000,000
	o/w Micro Finance and Small Loans Centre (MASLOC)	-	-	-	-	-	-	-	-	2,852,430
	o/w Nation Builders Corps	-	-	-	-	-	-	-	-	210,000,000
	o/w National Identification Authority	-	-	-	-	-	-	-	-	3,565,538
	o/w Free Senior High School Programme	-	-	-	-	-	-	-	-	681,368,415
2	Office of the Head of Civil Service	-	704,161	281,364	985,525	149,700	-	149,700	1,135,225	6,284,322
3	Ministry of Planning	-	-	-	-	-	-	-	-	713,314
4	Ministry of Monitoring and Evaluation	-	-	-	-	-	-	-	-	451,933
5	Ministry of Regional Reorganisation and Development	-	-	-	-	-	-	-	-	32,702,435
6	Parliament of Ghana	-	-	-	-	-	-	-	-	84,981,265
7	Audit Service	-	-	-	-	350,124	6,652,356	7,002,480	7,002,480	110,636,143
8	Public Services Commission	-	-	-	-	-	-	-	-	1,478,358
9	District Assemblies Common Fund	-	-	-	-	-	-	-	-	-
10	Electoral Commission	-	-	-	-	-	-	-	-	23,342,686
11	Ministry of Foreign Affairs and Regional Integration	-	8,954,637	6,099,327	15,053,963	818,288	5,395,478	6,213,765	21,267,728	128,916,304
12	Ministry of Finance	5,041,793	11,388,145	3,487,517	19,917,454	29,872,216	33,737,348	63,609,564	83,527,018	190,288,928
13	Ministry of Local Government and Rural Development	-	-	-	-	23,214,657	84,204,600	107,419,257	107,419,257	304,047,674
14	National Media Commission	-	-	-	-	-	-	-	-	835,730
15	National Development Planning Commission	-	-	-	-	-	-	-	-	1,844,695
16	Ministry of Information	-	4,448,911	595,570	5,044,481	-	-	-	5,044,481	28,346,832
17	Ministry of Parliamentary Affairs	-	-	-	-	-	-	-	-	544,350
	Economic	47,278,186	99,720,933	67,078,999	214,078,118	36,758,065	173,613,537	210,371,602	424,449,720	768,690,878
18	Ministry of Food and Agriculture	-	539,243	461,303	1,000,546	20,709,846	57,369,706	78,079,552	79,080,098	192,986,121
19	Ministry of Fisheries and Aquaculture Development	225,341	6,554,953	7,623,257	14,403,550	-	7,968,900	7,968,900	22,372,450	27,131,913
20	Ministry of Lands and Natural Resources	22,100,087	30,521,561	24,150,821	76,772,469	-	-	-	76,772,469	162,228,360
21	Ministry of Trade and Industry	3,818,995	29,263,343	21,483,238	54,565,577	1,780,767	3,552,753	5,333,520	59,899,097	107,998,949
22	Ministry of Tourism, Culture and Creative Arts	459,974	1,479,815	632,132	2,571,921	360,000	6,840,000	7,200,000	9,771,921	24,623,674
23	Ministry of Environment, Science, Tech. and Innovation	16,237,063	22,439,079	10,851,170	49,527,312	4,814,205	-	4,814,205	54,341,517	115,514,559
24	Ministry of Energy	4,436,727	8,922,940	1,877,077	15,236,743	9,093,248	97,882,178	106,975,425	122,212,168	137,410,251
25	Ministry of Business Development	-	-	-	-	-	-	-	-	797,052
	Infrastructure	14,849,036	28,841,416	11,136,099	54,826,551	37,232,648	361,966,866	399,199,514	454,026,065	982,523,445
26	Ministry of Water Resources and Sanitation	2,609,540	3,000,613	1,772,545	7,382,698	6,265,664	62,144,125	68,409,790	75,792,488	101,620,366
27	Ministry of Works and Housing	-	75,911	25,256	101,167	-	-	-	101,167	18,581,142
28	Ministry of Roads and Highways	-	2,145,742	1,678,237	3,823,979	18,095,348	183,978,014	202,073,361	205,897,340	498,199,633
29	Ministry of Communications	233,637	2,999,352	5,325,380	8,558,369	5,095,020	45,855,180	50,950,200	59,508,569	68,541,864
30	Ministry of Railways Development	-	243,223	102,960	346,183	1,195,335	10,758,015	11,953,350	12,299,533	74,506,868
31	Ministry of Aviation	-	-	-	-	2,141,063	19,269,563	21,410,625	21,410,625	22,386,589
32	Ministry of Transport	12,005,858	20,376,575	2,231,721	34,614,155	4,440,219	39,961,970	44,402,188	79,016,343	82,513,394
33	Ministry of Special Development Initiatives	-	-	-	-	-	-	-	-	108,155,634
34	Ministry of Inner-City and Zongo Development	-	-	-	-	-	-	-	-	8,017,954
	Social	97,687,221	463,967,387	192,163,380	753,817,988	35,729,060	184,267,086	219,996,146	973,814,134	5,334,408,995
35	Ministry of Education	28,469,465	256,588,579	124,147,761	409,205,805	18,013,595	107,133,315	125,146,910	534,352,715	3,430,718,397
36	Ministry of Employment and Labour Relations	6,151,329	10,903,672	13,797,776	30,852,777	1,627,065	7,490,076	9,117,141	39,969,919	54,015,292
37	Ministry of Youth and Sports	-	93,742	-	93,742	-	-	-	93,742	6,774,727
38	National Commission for Civic Education	-	-	-	-	192,568	-	192,568	192,568	15,122,279
39	Ministry of Chieftaincy and Religious Affairs	-	-	-	-	-	-	-	-	8,723,116
40	Ministry of Health	62,595,170	194,709,821	54,217,843	311,522,834	11,774,384	69,643,695	81,418,079	392,940,913	1,616,730,664
41	Ministry of Gender, Children and Social Protection	471,257	1,671,573	-	2,142,830	4,121,447	-	4,121,447	6,264,277	200,973,226
42	National Labour Commission	-	-	-	-	-	-	-	-	1,351,293
	Public Safety	2,887,213	19,085,080	4,892,175	26,864,468	5,040,000	45,360,000	50,400,000	77,264,468	1,549,164,381
43	Ministry of Justice and Attorney General's Department	1,298,413	3,681,490	2,172,332	7,152,235	-	-	-	7,152,235	33,096,220
44	Offices of the Legal Aid Commission	-	-	-	-	-	-	-	-	340,452
45	Ministry of Defence	-	5,365,108	-	5,365,108	-	-	-	5,365,108	362,335,485
46	Commission on Human Rights and Administrative Justice	-	-	-	-	-	-	-	-	10,622,342
47	Judicial Service	470,981	4,651,391	-	5,122,372	-	-	-	5,122,372	94,018,528
48	Ministry of the Interior	1,117,818	5,387,091	2,719,843	9,224,753	-	-	-	9,224,753	821,908,161
49	Ministry of National Security	-	-	-	-	5,040,000	45,360,000	50,400,000	50,400,000	199,295,663
50	Office of the Special Prosecutor	-	-	-	-	-	-	-	-	27,547,529
	Sub-Total MDA's	171,832,489	640,908,454	285,848,072	1,098,589,015	172,764,758	895,197,269	1,067,962,028	2,166,551,043	10,563,663,579

Source: MoF



Appendix 2C: 2021 First Quarter MDA Allocation – IGF and DP

Sn.	Ministries / Departments & Agencies	Retained IGF				Dev't Partner Funds			MDAs Total (DP & IGF)	Grand Total
		Wag. & Sal.	Goods & Serv.	CAPEX	Sub Tot.	Goods & Serv.	CAPEX	Sub Tot.		
51	General Government Services	-	-	-	-	-	-	-	-	102,227,334
52	Economic Revitalization Programme (CARES)	-	-	-	-	-	-	-	-	424,979,233
53	Other Development Partner Disbursement Projections	-	-	-	-	156,270,991	-	156,270,991	156,270,991	156,270,991
54	Subscription	-	-	-	-	-	-	-	-	20,000,000
55	Contingency Vote	-	-	-	-	-	-	-	-	195,588,718
56	Ghana Infrastructure Investment Fund (GIIF)	-	-	-	-	-	-	-	-	-
57	Pensions	-	-	-	-	-	-	-	-	412,155,617
58	Gratuities	-	-	-	-	-	-	-	-	406,077,809
59	Social Security	-	-	-	-	-	-	-	-	450,795,206
60	Interest Payments	-	-	-	-	-	-	-	-	7,002,221,941
61	Social Benefits (Lifeline Consumers of Electricity)	-	-	-	-	-	-	-	-	41,271,000
62	Social Benefits (Social Protection Programme)	-	-	-	-	-	-	-	-	-
63	Subsidies on Petroleum products	-	-	-	-	-	-	-	-	259,087,194
64	National Health Fund (NHF)	-	-	-	-	-	-	-	-	552,059,147
65	Education Trust Fund	-	-	-	-	-	-	-	-	350,605,719
66	Road Fund	-	-	-	-	-	-	-	-	350,524,891
67	Petroleum Related Funds	-	-	-	-	-	-	-	-	7,776,294
68	Dist. Ass. Common Fund	-	-	-	-	-	-	-	-	434,587,417
69	Transfer to GNPC from Oil Revenue	-	-	-	-	-	-	-	-	129,526,678
70	Other Earmarked Funds	-	-	-	-	-	-	-	-	1,416,547,356
71	Subsidies to Utility Companies	-	-	-	-	-	-	-	-	-
72	Arrears Clearance (net change)	-	-	-	-	-	-	-	-	350,000,000
73	Tax Refunds	-	-	-	-	-	-	-	-	-
74	Amortisation	-	-	-	-	-	-	-	-	3,419,583,605
75	Other Transfers (ESLA)	-	-	-	-	-	-	-	-	388,630,791
76	Other Transfers (Reallocation to Priority Programmes)	-	-	-	-	-	-	-	-	-
	Sub-Total -Multi Sectoral	-	-	-	-	156,270,991	-	156,270,991	156,270,991	16,870,516,940
	GRAND TOTAL	171,832,489	640,908,454	285,848,072	1,098,589,015	329,035,749	895,197,269	1,224,233,018	29,537,534,951	27,434,180,519

Source: MoF



Appendix 2D: 2021 First Quarter MDA Allocation Summary – All Funding Sources

Sn.	Ministries / Departments & Agencies	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Other Government Obligations	Grand Total
			GoG	ABFA	GoG	ABFA					
	Administration	607,390,644	875,333,649	138,772,097	50,382,834	20,000,000	49,001,890	187,994,765	1,928,875,880	-	1,928,875,880
1	Office of Government Machinery	36,777,389	821,882,810	137,594,802	5,605,444	-	8,000,466	3,600,000	1,013,460,911	-	1,013,460,911
	o/w OGM Hqtrs	36,777,389	54,691,230	-	5,605,444	-	8,000,466	3,600,000	108,674,528	-	108,674,528
	o/w Scholarship	-	7,000,000	-	-	-	-	-	7,000,000	-	7,000,000
	o/w Micro Finance and Small Loans Centre (MASLOC)	-	2,852,430	-	-	-	-	-	2,852,430	-	2,852,430
	o/w Nation Builders Corps	-	210,000,000	-	-	-	-	-	210,000,000	-	210,000,000
	o/w National Identification Authority	-	3,565,538	-	-	-	-	-	3,565,538	-	3,565,538
	o/w Free Senior High School Programme	-	543,773,613	137,594,802	-	-	-	-	681,368,415	-	681,368,415
2	Office of the Head of Civil Service	4,800,004	349,094	-	-	-	985,525	149,700	6,284,322	-	6,284,322
3	Ministry of Planning	511,720	201,594	-	-	-	-	-	713,314	-	713,314
4	Ministry of Monitoring and Evaluation	256,685	195,248	-	-	-	-	-	451,933	-	451,933
5	Ministry of Regional Reorganisation and Development	292,986	1,070,500	-	11,338,949	20,000,000	-	-	32,702,435	-	32,702,435
6	Parliament of Ghana	37,930,783	32,675,482	-	14,375,000	-	-	-	84,981,265	-	84,981,265
7	Audit Service	89,074,663	10,246,500	-	4,312,500	-	-	7,002,480	110,636,143	-	110,636,143
8	Public Services Commission	1,174,697	303,661	-	-	-	-	-	1,478,358	-	1,478,358
9	District Assemblies Common Fund	-	-	-	-	-	-	-	-	-	-
10	Electoral Commission	15,729,560	1,400,000	-	6,213,127	-	-	-	23,342,686	-	23,342,686
11	Ministry of Foreign Affairs and Regional Integration	105,087,013	1,270,448	-	1,291,115	-	15,053,963	6,213,765	128,916,304	-	128,916,304
12	Ministry of Finance	97,813,861	1,214,053	1,177,295	6,556,700	-	19,917,454	63,609,564	190,288,928	-	190,288,928
13	Ministry of Local Government and Rural Development	193,073,782	2,864,635	-	690,000	-	-	107,419,257	304,047,674	-	304,047,674
14	National Media Commission	587,360	248,370	-	-	-	-	-	835,730	-	835,730
15	National Development Planning Commission	1,564,123	280,572	-	-	-	-	-	1,844,695	-	1,844,695
16	Ministry of Information	22,432,860	869,491	-	-	-	5,044,481	-	28,346,832	-	28,346,832
17	Ministry of Parliamentary Affairs	283,158	261,192	-	-	-	-	-	544,350	-	544,350
	Economic	170,472,870	98,098,495	-	20,455,113	55,214,681	214,078,118	210,371,602	768,690,878	-	768,690,878
18	Ministry of Food and Agriculture	23,306,343	64,628,680	-	7,971,000	18,000,000	1,000,546	78,079,552	192,986,121	-	192,986,121
19	Ministry of Fisheries and Aquaculture Development	2,609,519	149,944	-	-	2,000,000	14,403,550	7,968,900	27,131,913	-	27,131,913
20	Ministry of Lands and Natural Resources	52,878,076	21,866,827	-	710,988	10,000,000	76,772,469	-	162,228,360	-	162,228,360
21	Ministry of Trade and Industry	16,435,440	9,006,015	-	5,443,716	17,214,681	54,565,577	5,333,520	107,998,949	-	107,998,949
22	Ministry of Tourism, Culture and Creative Arts	13,887,875	963,877	-	-	-	2,571,921	7,200,000	24,623,674	-	24,623,674
23	Ministry of Environment, Science, Tech. and Innovation	59,950,227	719,565	-	503,250	-	49,527,312	4,814,205	115,514,559	-	115,514,559
24	Ministry of Energy	1,143,161	228,763	-	5,826,159	8,000,000	15,236,743	106,975,425	137,410,251	-	137,410,251
25	Ministry of Business Development	262,229	534,823	-	-	-	-	-	797,052	-	797,052
	Infrastructure	33,417,761	20,717,577	-	235,775,164	238,586,878	54,826,551	399,199,514	982,523,445	-	982,523,445
26	Ministry of Water Resources and Sanitation	4,157,095	790,625	-	5,917,764	14,962,394	7,382,698	68,409,790	101,620,366	-	101,620,366
27	Ministry of Works and Housing	3,886,158	16,192	-	14,577,626	-	101,167	-	18,581,142	-	18,581,142
28	Ministry of Roads and Highways	14,323,256	288,796	-	157,690,242	120,000,000	3,823,979	202,073,361	498,199,633	-	498,199,633
29	Ministry of Communications	6,458,584	744,712	-	1,830,000	-	8,558,369	50,950,200	68,541,864	-	68,541,864
30	Ministry of Railways Development	1,015,185	248,335	-	6,943,815	54,000,000	346,183	11,953,350	74,506,868	-	74,506,868
31	Ministry of Aviation	480,003	208,462	-	287,500	-	-	21,410,625	22,386,589	-	22,386,589
32	Ministry of Transport	1,784,201	242,850	-	1,470,000	-	34,614,155	44,402,188	82,513,394	-	82,513,394
33	Ministry of Special Development Initiatives	263,942	11,208,991	-	47,058,217	49,624,484	-	-	108,155,634	-	108,155,634
34	Ministry of Inner-City and Zongo Development	1,049,339	6,968,616	-	-	-	-	-	8,017,954	-	8,017,954
	Social	4,112,336,571	229,773,289	-	8,485,000	10,000,000	753,817,988	219,996,146	5,334,408,995	-	5,334,408,995
35	Ministry of Education	2,871,315,740	15,049,942	-	-	10,000,000	409,205,805	125,146,910	3,430,718,397	-	3,430,718,397
36	Ministry of Employment and Labour Relations	13,671,415	373,959	-	-	-	30,852,777	9,117,141	54,015,292	-	54,015,292
37	Ministry of Youth and Sports	4,864,968	1,241,017	-	575,000	-	93,742	-	6,774,727	-	6,774,727
38	National Commission for Civic Education	14,213,081	429,130	-	287,500	-	-	192,568	15,122,279	-	15,122,279
39	Ministry of Chieftaincy and Religious Affairs	8,360,768	362,348	-	-	-	-	-	8,723,116	-	8,723,116
40	Ministry of Health	1,189,669,600	29,545,151	-	4,575,000	-	311,522,834	81,418,079	1,616,730,664	-	1,616,730,664
41	Ministry of Gender, Children and Social Protection	9,371,896	182,577,053	-	2,760,000	-	2,142,830	4,121,447	200,973,226	-	200,973,226
42	National Labour Commission	869,103	194,690	-	287,500	-	-	-	1,351,293	-	1,351,293
	Public Safety	1,357,796,828	73,577,367	-	40,525,719	-	26,864,468	50,400,000	1,549,164,381	-	1,549,164,381
43	Ministry of Justice and Attorney General's Department	24,143,791	676,194	-	1,124,000	-	7,152,235	-	33,096,220	-	33,096,220
44	Offices of the Legal Aid Commission	-	52,952	-	287,500	-	-	-	340,452	-	340,452
45	Ministry of Defence	327,641,982	11,630,068	-	17,698,327	-	5,365,108	-	362,335,485	-	362,335,485
46	Commission on Human Rights and Administrative Justice	6,262,145	2,778,946	-	1,581,250	-	-	-	10,622,342	-	10,622,342
47	Judicial Service	70,150,505	11,197,390	-	7,548,262	-	5,122,372	-	94,018,528	-	94,018,528
48	Ministry of the Interior	797,700,425	12,446,603	-	2,536,380	-	9,224,753	-	821,908,161	-	821,908,161
49	Ministry of National Security	122,115,199	26,780,464	-	-	-	-	50,400,000	199,295,663	-	199,295,663
50	Office of the Special Prosecutor	9,782,787	8,014,748	-	9,750,000	-	-	-	27,547,529	-	27,547,529
	Sub-Total MDA's	6,281,414,674	1,297,500,376	138,772,097	355,623,829	323,801,559	1,098,589,015	1,067,962,028	10,563,663,579	-	10,563,663,579

Source: MoF

Appendix 2D: 2021 First Quarter MDA Allocation Summary – All Funding Sources

Sn.	Ministries / Departments & Agencies	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Other Government Obligations	Grand Total
			GoG	GoG	ABFA	GoG					
51	General Government Services	28,135,606	74,091,728	-	-	-	-	-	102,227,334	-	102,227,334
52	Economic Revitalization Programme (CARES)	-	303,995,016	-	120,984,217	-	-	-	424,979,233	-	424,979,233
53	Other Development Partner Disbursement Projections	-	-	-	-	-	-	156,270,991	156,270,991	-	156,270,991
54	Subscription	-	20,000,000	-	-	-	-	-	20,000,000	-	20,000,000
55	Contingency Vote	130,381,236	65,207,481	-	-	-	-	-	195,588,718	-	195,588,718
56	Ghana Infrastructure Investment Fund (GIIF)	-	-	-	-	-	-	-	-	-	-
57	Pensions	412,155,617	-	-	-	-	-	-	412,155,617	-	412,155,617
58	Gratuities	406,077,809	-	-	-	-	-	-	406,077,809	-	406,077,809
59	Social Security	450,795,206	-	-	-	-	-	-	450,795,206	-	450,795,206
60	Interest Payments	-	-	-	-	-	-	-	-	7,002,221,941	7,002,221,941
61	Social Benefits (Lifeline Consumers of Electricity)	-	-	-	-	-	-	-	-	41,271,000	41,271,000
62	Social Benefits (Social Protection Programme)	-	-	-	-	-	-	-	-	-	-
63	Subsidies on Petroleum products	-	-	-	-	-	-	-	-	259,087,194	259,087,194
64	National Health Fund (NHF)	-	-	-	-	-	-	-	-	552,059,147	552,059,147
65	Education Trust Fund	-	-	-	-	-	-	-	-	350,605,719	350,605,719
66	Road Fund	-	-	-	-	-	-	-	-	350,524,891	350,524,891
67	Petroleum Related Funds	-	-	-	-	-	-	-	-	7,776,294	7,776,294
68	Dist. Ass. Common Fund	-	-	-	-	-	-	-	-	434,587,417	434,587,417
69	Transfer to GNPC from Oil Revenue	-	-	-	-	-	-	-	-	129,526,678	129,526,678
70	Other Earmarked Funds	-	-	-	-	-	-	-	-	1,416,547,356	1,416,547,356
71	Subsidies to Utility Companies	-	-	-	-	-	-	-	-	-	-
72	Arrears Clearance (net change)	-	-	-	-	-	-	-	-	350,000,000	350,000,000
73	Tax Refunds	-	-	-	-	-	-	-	-	-	-
74	Amortisation	-	-	-	-	-	-	-	-	3,419,583,605	3,419,583,605
75	Other Transfers (ESLA)	-	-	-	-	-	-	-	-	388,630,791	388,630,791
76	Other Transfers (Reallocation to Priority Programmes)	-	-	-	-	-	-	-	-	-	-
	Sub-Total -Multi Sectoral	1,427,545,474	463,294,225	-	120,984,217	-	-	156,270,991	2,168,094,907	14,702,422,033	16,870,516,940
	GRAND TOTAL	7,708,960,148	1,760,794,601	138,772,097	476,608,046	323,801,559	1,098,589,015	1,224,233,018	12,731,758,486	14,702,422,033	27,434,180,519

Source: MoF

