

IN THE FOURTH SESSION OF THE SEVENTH PARLIAMENT OF THE
FOURTH REPUBLIC OF GHANA

**REPORT OF THE FINANCE
COMMITTEE ON THE EXPENDITURE
IN ADVANCE OF APPROPRIATION
FOR JANUARY TO MARCH 2021**

1.0 INTRODUCTION

The **Expenditure in Advance of Appropriation for January to March 2021** was laid in the House on Wednesday 28th October, 2020 and *referred* to the Finance Committee for consideration and report pursuant to Article 180 of the 1992 Constitution and the Standing Orders of the House.

To consider the referral, the Committee met with the Minister for Finance, Hon. Ken Ofori-Atta and his Deputies Hon. Kwaku Kwarteng, Hon. Abena Osei-Asare and Hon. Charles Adu Boahen as well as the Chief Director and other officials from the Ministry of Finance. Also in attendance was the Controller and Accountant-General, Mr. Kwasi Kwaning-Bosompem.

PARLIAMENT OF GHANA LIBRARY

The Committee is grateful to the Hon. Minister for Finance, the Hon. Deputy Ministers for Finance, the Chief Director and the other officials of the Ministry of Finance for attending upon the Committee. The Committee is equally grateful to the Controller and Accountant General for attending upon the Committee.

2.0 REFERENCES

The Committee referred to and/or was guided by the following documents in its deliberations on the Expenditure in Advance of Appropriation for the 2021 Financial Year:

- The 1992 Constitution of the Republic of Ghana
- Estimates of the Revenues and Expenditure of the Government of Ghana for the 2021 financial year
- The Standing Orders of the House
- The Public Financial Management Act, 2016 (Act 921)

3.0 BACKGROUND

The 1992 Constitution of the Republic of Ghana provides in Article 180 that *"where it appears to the President that the Appropriation Act in respect of any financial year will not come into operation by the beginning of that financial year, he may, with the prior approval of Parliament by a resolution, authorise the withdrawal of moneys from the Consolidated Fund for the purpose of meeting expenditure necessary to carry on the services of the Government in respect of the*

period expiring three months from the beginning of the financial year or on the coming into operation of the Act whichever is earlier”

Also, Section 23 of the Public Financial management Act, 2016 (Act 921 provides that

“Where the President is satisfied that the Appropriation Act in respect of a financial year, will not come into operation at the beginning of that financial year, the President may, with the prior approval of Parliament, by

(a) resolution in accordance with article 180 of the Constitution, and

(b) warrant addressed to the Minister,

authorise the issue of moneys from the Consolidated Fund for purposes of meeting the expenditure necessary to carry on the services of the Government, until the expiration of three months from the beginning of that financial year, or from the coming into operation of the Appropriation Act, whichever is earlier.”

The Expenditure in Advance of Appropriation for January to March 2021 therefore shows the amount Government would require out of the Consolidated Fund to meet expenditure on public services until the 2021 Annual Estimates are considered and approved by Parliament.

4.0 TOTAL AMOUNT OF EXPENDITURE IN ADVANCE OF APPROPRIATION

The total amount of money required for government expenditure for the first quarter of 2021 in advance of appropriation is ***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.)***

The anticipated expenditure to be covered under this vote is as summarised in the table below:

No	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

4.1 2021 FIRST QUARTER MACROECONOMIC PROJECTIONS

Total revenue and grants for the First Quarter of 2021 is projected to amount to GH¢13,340,253,500 (equivalent to 3.0 percent of GDP)

Total tax revenue for the period of January to March 2021 is expected to amount to GH¢10,427,753,843 whilst non-tax revenue is expected to reach GH¢1,916,561,037.

Total expenditure for the first quarter of 2021 is projected at GH¢23,664,596,915 representing 5.3 percent of GDP. Of this amount capital expenditure for the period is estimated at GH¢1,903,658,408.

Total Budget for the first quarter contains an overall deficit balance of GH¢10,674,343,415 representing 2.4 percent of GDP. This deficit is the excess of projected expenditure over revenue for the first quarter of 2021.

5.0 OBSERVATIONS

5.1 No *virement* without Approval from the Ministry of Finance

The Committee observed that the Controller and Accountant General has been instructed to ensure that all Ministries, Departments and Agencies operate strictly within the levels set in the expenditure in advance of appropriation and under no circumstances should funds be *vired* from the Compensation of Employees to cover expenditure items

for goods and services or capital expenditure except with prior approval from the Ministry of Finance.

The Committee also noted that it would not be permitted for votes provided in the Estimates to be used to defray indebtedness carried over from the 2020 financial year, except as provided for in the Estimates.

5.2 Basic Assumption

The Committee was informed that the figures contained in the Expenditure in Advance of Appropriation were based on the assumption of "*no new policy changes*" for the first quarter of 2021.

APPENDIX: Please find attached as APPENDIX, comprehensive **tables and assumptions** of the **Expenditure in Advance of Appropriation for the 2021 Financial Year**. (January-March, 2021).

5.3 Wage Bill Projections

The committee sought to know how the *Compensation of Employees* figure for the 1st Quarter of 2021 was arrived at.

To this, the Committee was informed that the figure of GH¢7,708,960,148 was arrived at on the assumption that the wage bill will grow by an estimated 8 percent for the 2021 financial year.

The Committee was further informed that within the context of the COVID-19 "burden sharing", Government employees should expect a somewhat restricted increase in their remuneration.

It was further explained that Government is doing its best to ensure that workers do not suffer reductions in their wages and salaries as is being experienced in other jurisdictions.

5.4 Other expenditure

As to what constituted "Other Expenditure" for which GH¢813,610,025 has been allocated for January to March 2021, the Committee was informed that this comprises ESLA Transfers of GH¢388,630,791 and COVID-related expenditures of GH¢424,979,233.

The COVID-related expenditure include the provision of Health Infrastructure (GH¢171,741,733), Seed Fund for Capitalization of a Development Bank (GH¢78,237,500) and the cost of the Economic Revitalization Programme (GH¢175 Million).

5.5 Use of Goods and Services

The Committee noted that an amount of GH¢1,595,571,683 has been allocated towards the Use of Goods and Services.

The Committee was informed that this amount will be applied towards the Free Senior High School, School Feeding, Capitation Grant, Nation

Builders Corp (NABCO), Livelihood Empowerment Against Poverty (LEAP) Programmes and Security.

5.6 Pensions Calculations

The Committee noted that His Excellency the President recently assured workers publicly that the Social Security and National Insurance Trust (SSNIT) "past credit" issue relating to the computation of workers' pension benefits would be addressed. The Committee therefore enquired from the Ministry of Finance what the Ministry was doing to resolve the issue.

In response, the Minister for Finance, Hon. Ken Ofori-Atta explained to the Committee that the Ministry of Finance is exploring options with SSNIT to provide the necessary liquidity to enable SSNIT meet the "past credit" payments.

5.7 Total Debt

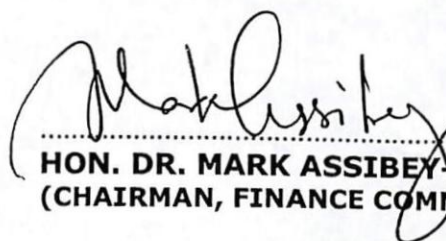
On the size of the national debt, the Committee was informed that as at the end of August 2020, Total National Debt stood at GH¢267.7 Billion, representing *69.7% of GDP*.

It was explained to the Committee that this figure differs from the *76.6% of GDP* figure published by the International Monetary Fund (IMF) because the IMF had projected the debt figure to the end of 2020 and also included non-central government liabilities which are usually not included in national debt computations.

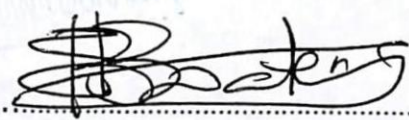
6.0 CONCLUSION

The Committee respectfully recommends to the House to *adopt* this report and *approve* by Resolution, the sum of ***Twenty-Seven Billion, Four Hundred and Thirty-Four Million, One Hundred and Eighty Thousand, Five Hundred and Twenty Ghana Cedis (GH¢27,434,180,520.00)*** as **Expenditure in Advance of Appropriation for January to March 2021** for the purpose of meeting expenditure necessary to carry on the services of Government for the period **January to March, 2021** in accordance with Article 180 of the 1992 Constitution of the Republic of Ghana, the Public Financial Management Act, 2016 (Act 921) and the Standing Orders of the House.

Respectfully submitted.



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HON. DR. MARK ASSIBEY-YEBOAH
(CHAIRMAN, FINANCE COMMITTEE)



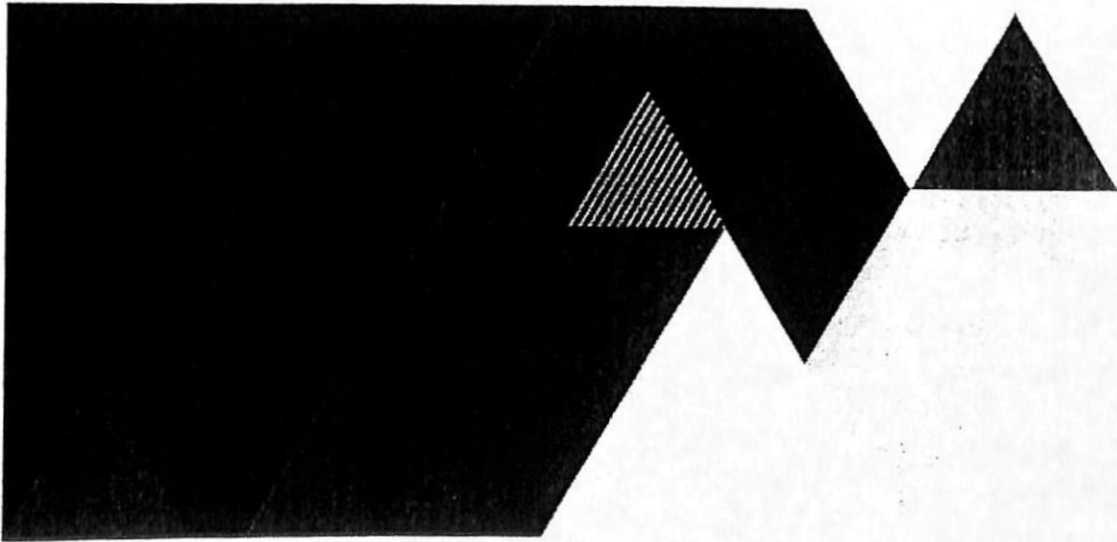
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MS. EVELYN BREFO-BOATENG
(CLERK, FINANCE COMMITTEE)

29TH OCTOBER 2020



REPUBLIC OF GHANA

MINISTRY OF FINANCE



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		
Total Expenditure	103,507,800,737	24,014,596,915
(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	7,352,424,846	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	229,332,274	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>Q/w Provision of Health Infrastructure</i>	<i>3,129,500,000</i>	<i>171,741,733</i>
<i>Q/w Seed Fund For Capitalisation of Development Bank</i>	<i>312,950,000</i>	<i>78,237,500</i>
<i>Q/w Cost of Economic Revitalization payment</i>	<i>1,300,000,000</i>	<i>175,000,000</i>
Capital Expenditure	13,047,880,149	1,903,658,408
Domestic Financed	4,002,051,944	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

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)	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 (% of 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	12,034,290,009
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

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	3,727,890,104
Banking	17,466,956,903	1,264,148,946
Bank of Ghana	0	0
Comm. Banks	17,466,956,903	1,264,148,946
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	-22,045,272,097
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

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	7,352,424,846	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	229,332,274	259,087,194
Subsidies on Petroleum products	229,332,274	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	13,047,880,149	1,903,658,408
Domestic financed	4,002,051,944	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^a	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

Appendix 2A: Proposed 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
	o/w OGM Hqtrs	36,777,389	-	36,777,389	54,691,230	-	54,691,230
	o/w Scholarship	-	-	-	7,000,000	-	7,000,000
	o/w Micro Finance and Small Loans Centre (MASLOC)	-	-	-	2,852,430	-	2,852,430
	o/w Nation Builders Corps	-	-	-	210,000,000	-	210,000,000
	o/w National Identification Authority	-	-	-	3,565,538	-	3,565,538
	o/w Free Senior High School Programme	-	-	-	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

Appendix 2A: Proposed 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

Appendix 2B: Proposed 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

Appendix 2B: Proposed 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

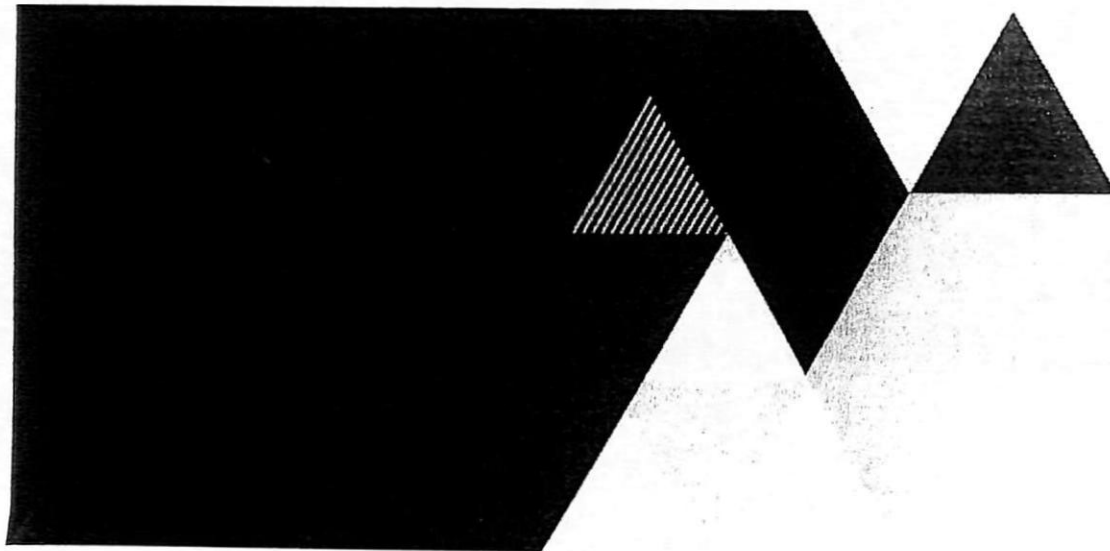
Appendix 2C: Proposed 2021 First Quarter MDA Allocation – IGF and DP

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	19,269,583	21,410,625	21,410,625	22,386,589
32	Ministry of Transport	12,005,958	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	2,687,213	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	285,648,072	1,098,589,015	172,764,758	895,197,269	1,067,962,028	2,166,551,043	10,563,663,579

Appendix 2C: Proposed 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

Appendix 2D: Proposed 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	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	190,289,928		190,289,928
13	Ministry of Local Government and Rural Development	193,073,782	2,864,635		690,000				107,419,267	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	210,371,802	708,690,878	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	52,878,078	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	983,877					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					49,527,312	4,814,205	115,514,559		115,514,559
24	Ministry of Energy	1,143,161	228,763		503,250			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	64,826,551	399,199,514	982,522,449	982,522,449		982,522,449
26	Ministry of Water Resources and Sanitation	4,157,095	790,625		5,917,764	14,962,394		7,332,698	68,409,790	101,620,356		101,620,356
27	Ministry of Works and Housing	3,886,158	16,192		14,577,626			1,011,167		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	11,853,350	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			34,814,155	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	4,112,330,571	229,773,269	-	8,485,000	10,000,000	753,817,988	219,996,146	5,334,408,995	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	73,671,415	373,959					30,852,777	9,117,141	54,015,292		54,015,292
37	Ministry of Youth and Sports	4,864,868	1,241,017		575,000			93,742		6,774,727		6,774,727
38	National Commission for Civic Education	14,213,081	429,130						192,568	15,122,279		15,122,279
39	Ministry of Chieftaincy and Religious Affairs	8,360,768	362,348		287,500					8,723,116		8,723,116
40	Ministry of Health	1,189,689,600	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	9,371,898	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		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	122,115,189	26,780,464						50,400,000	199,295,663		199,295,663
50	Office of the Special Prosecutor	9,782,781	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	355,623,029	323,801,559	1,098,589,015	1,067,962,028	10,503,663,579	10,503,663,579		10,503,663,579

Appendix 2D: Proposed 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	ABFA						
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	-	-	-	-	-	-	-	-	-	-	-
75	Other Transfers (ESLA)	-	-	-	-	-	-	-	-	-	3,419,583,605	3,419,583,605
76	Other Transfers (Reallocation to Priority Programmes)	-	-	-	-	-	-	-	-	-	388,630,791	388,630,791
	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	