

## SUPPLEMENTARY APPROPRIATION BILL, 2020

### MEMORANDUM

The purpose of the Bill is to provide for the withdrawal of sums of money from the Consolidated Fund for supplementary appropriation to meet Government expenditure for the financial year ending on the 31<sup>st</sup> of December, 2019 in accordance with clauses (8) and (9) of article 179 of the Constitution.

After the approval of the Budget for the year 2019 by Parliament, some significant domestic and global developments posed fiscal risks to the economy. These developments were mainly related to the upward adjustments of interest payments resulting from the effect of a higher exchange rate than the programmed exchange rate and a higher net domestic borrowing in the first half of the year as well as an upward adjustment in goods and services in the second half of the year to meet critical security expenses and other expenses.

In addition, the crystallisation of contingent liabilities of the energy sector in respect of take-or-pay contract obligations with Independent Power Producers increased the requirements for external amortisation above the amount provided for in the Budget for the year 2019.

In view of the foregoing, it has become necessary for Parliament to approve a Supplementary Appropriation of Six Billion, Three Hundred and Seventy Million, Three Hundred and Fifty-Five Thousand, Nine Hundred and Twenty-Five Ghana Cedis and Eighty-Two Pesewas (GH¢ 6,370,355, 925.82) to be paid out of the Consolidated Fund.


Pursuant to clause (9) of article 179 of the Constitution, this Supplementary Appropriation Bill of 2020 is presented to Parliament for approval.

*Clause 1* provides for an additional sum of Six Billion, Three Hundred and Seventy Million, Three Hundred and Fifty-Five Thousand, Nine Hundred and Twenty-Five Ghana Cedis and Eighty-Two Pesewas (GH¢6,370,355, 925.82) to be paid out of the Consolidated Fund for the purposes specified in the First, Second, Third, Fourth and Fifth Schedules

*SUPPLEMENTARY APPROPRIATION BILL, 2020*

as supplementary estimates laid before Parliament by the Minister responsible for Finance and approved by Parliament on the 29<sup>th</sup> of July, 2019.

The proposed legislation is deemed to have come into force on the 29<sup>th</sup> of July, 2019, *clause 2*.



**KEN OFORI-ATTA**

*Minister responsible for Finance*

Date:

**SUPPLEMENTARY APPROPRIATION BILL, 2020**

ARRANGEMENT OF SECTIONS

*Section*

1. Supplementary appropriation for the financial year ending on 31<sup>st</sup> December, 2019
2. Commencement

***SCHEDULES***

**FIRST SCHEDULE**

*Summary of Central Government Operations - 2019*

**SECOND SCHEDULE**

*Economic Classification of Central Government Revenue - 2019*

**THIRD SCHEDULE**

*Economic Classification of Central Government Expenditure - 2019*

**FOURTH SCHEDULE**

*2019 Revised Appropriation – Compensation of Employees and Goods and Services*

**FIFTH SCHEDULE**

*2019 Revised Appropriation – Capital Expenditure*

*SUPPLEMENTARY APPROPRIATION BILL, 2020*

A  
**BILL**

ENTITLED

**SUPPLEMENTARY APPROPRIATION ACT, 2020**

AN ACT to provide for the withdrawal of sums of money from the Consolidated Fund for supplementary appropriation to meet Government expenditure for the financial year ending on the 31<sup>st</sup> of December, 2019.

PASSED by Parliament and assented to by the President:

**Supplementary appropriation for the financial year ending on 31<sup>st</sup> December, 2019**

1. Pursuant to clauses (8) and (9) of article 179 of the Constitution, an additional sum of Six Billion, Three Hundred and Seventy Million, Three Hundred and Fifty-Five Thousand, Nine Hundred and Twenty-Five Ghana Cedis and Eighty-Two Pesewas (GH¢6,370,355, 925.82) shall be paid out of the Consolidated Fund for the purposes specified in the First, Second, Third, Fourth and Fifth Schedules as supplementary estimates laid before Parliament by the Minister responsible for Finance and approved by Parliament on the 29<sup>th</sup> of July, 2019.

**Commencement**

2. This Act shall be deemed to have come into force on the 29<sup>th</sup> day of July, 2019.

*SUPPLEMENTARY APPROPRIATION BILL, 2020*

Date of *Gazette* notification:

# FIRST SCHEDULE

## FIRST SCHEDULE: SUMMARY OF CENTRAL GOVERNMENT OPERATIONS - 2019

*In GH¢ unless otherwise stated*

	2019 Budget	2019 Revised Budget	2019 Adjustments
<b>I. REVENUES</b>			
<b>Total Revenue &amp; Grants</b>	<b>58,904,864,627</b>	<b>58,896,530,230</b>	<b>-8,334,397</b>
(per cent of Gross Domestic Product (GDP))	17.1	17.0	-0.1
<b>Domestic Revenue</b>	<b>57,794,999,111</b>	<b>57,786,664,714</b>	<b>-8,334,397</b>
<b>Tax Revenue</b>	<b>45,270,182,441</b>	<b>45,639,400,381</b>	<b>369,217,940</b>
<b>Taxes on Income and Property</b>	<b>22,185,213,574</b>	<b>22,674,406,995</b>	<b>489,193,421</b>
Company Taxes	9,355,351,264	10,071,708,335	716,357,071
Company Taxes on Oil	1,254,227,042	1,363,672,689	109,445,647
Other Direct Taxes	11,575,635,267	11,239,025,971	-336,609,297
<b>Taxes on Domestic Goods and Services</b>	<b>18,239,662,132</b>	<b>18,639,899,287</b>	<b>400,237,154</b>
Excises	4,102,159,266	4,232,887,252	130,727,986
Value Added Tax (VAT)	9,923,592,866	9,916,121,274	-7,471,593
National Health Insurance Levy (NHIL)	1,895,100,000	1,983,220,000	88,120,000
Ghana Education Trust (GET) Fund Levy	1,895,100,000	1,983,220,000	88,120,000
Communication Service Tax	423,710,000	524,450,761	100,740,761
<b>International Trade Taxes</b>	<b>7,417,793,264</b>	<b>6,355,888,233</b>	<b>-1,061,905,031</b>
Import Duties	7,417,793,264	6,355,888,233	-1,061,905,031
Export Duties	0	0	0
<b>Tax Refunds</b>	<b>-2,572,486,529</b>	<b>-2,030,794,133</b>	<b>541,692,396</b>
<b>Social Contributions</b>	<b>485,914,749</b>	<b>494,172,112</b>	<b>8,257,363</b>
Social Security and National Insurance Trust (SSNIT)	485,914,749	494,172,112	8,257,363
Contribution to National Health Insurance Levy (NHIL)	0	0	0
<b>Non-tax revenue</b>	<b>9,570,346,634</b>	<b>9,021,646,319</b>	<b>-548,700,314</b>
<b>Other Revenue</b>	<b>2,468,555,287</b>	<b>2,631,445,901</b>	<b>162,890,614</b>
<b>Grants</b>	<b>1,109,865,516</b>	<b>1,109,865,516</b>	<b>0</b>
Project Grants	1,052,145,516	1,052,145,516	0
Programme Grants	57,720,000	57,720,000	0
<b>II. EXPENDITURE</b>			
<b>Total Expenditure</b>	<b>72,710,768,495</b>	<b>73,881,705,498</b>	<b>1,170,937,003</b>
(percent of GDP)	21.1	21.4	0.2
Compensation of Employees	22,837,993,208	22,837,993,208	0
Wages & Salaries	19,436,589,964	19,766,884,488	330,294,524
(percent of GDP)	5.6	5.7	0.1
Social Contributions	3,401,403,244	3,071,108,720	-330,294,524
Use of Goods and Services	6,333,414,987	6,938,414,987	605,000,000
Interest Payments	<b>18,645,707,469</b>	<b>19,598,376,427</b>	<b>952,668,958</b>
Domestic	14,504,883,697	15,024,773,450	519,889,753
External	4,140,823,772	4,573,602,978	432,779,206
Subsidies	180,260,489	180,260,489	0
Grants to Other Government Units	13,798,464,237	14,034,246,741	235,782,504
Social Benefits	95,616,060	130,076,360	34,460,299
Other Expenditure	2,288,294,797	2,451,185,411	162,890,614
Capital Expenditure	<b>8,531,017,247</b>	<b>7,711,151,874</b>	<b>-819,865,373</b>
Domestic Financed	3,222,211,330	3,617,211,329	395,000,000
Foreign Financed	5,308,805,917	4,093,940,544	-1,214,865,373
<b>Other Outstanding Expenditure Claims</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Overall Balance (Commitment)</b>	<b>-13,805,903,869</b>	<b>-14,985,175,268</b>	<b>-1,179,271,399</b>
(percent of GDP)	-4.0	-4.3	-0.3
Road Arrears (net change)	0	0	0
o/w Annual Budget Funding Amount (ABFA)	0	0	0
Arrears clearance (net change)	-730,000,000	-730,000,000	0
Unpaid commitments	0	0	0
Outstanding payments	0	0	0
o/w Statutory Funds	0	0	0
Clearance of outstanding commitments	-730,000,000	-730,000,000	0
o/w other outstanding payments/deferred payments	-730,000,000	-730,000,000	0
o/w other outstanding claims	0	0	0
<b>Overall Balance (Cash)</b>	<b>-14,535,903,869</b>	<b>-15,715,175,268</b>	<b>-1,179,271,399</b>
(percent of GDP)	-4.2	-4.5	-0.3
Discrepancy	0.0	0.0	0.0
<b>Overall balance (Including Divestiture and Discrepancy)</b>	<b>-14,535,903,869</b>	<b>-15,715,175,268</b>	<b>-1,179,271,399</b>

## FIRST SCHEDULE: SUMMARY OF CENTRAL GOVERNMENT OPERATIONS - 2019

*In GH¢ unless otherwise stated*

	2019 Budget	2019 Revised Budget	2019 Adjustments
<b>Financing</b>	<b>14,535,903,869</b>	<b>15,715,175,268</b>	<b>1,179,271,399</b>
<b>Foreign (net)</b>	<b>9,748,095,294</b>	<b>8,237,868,249</b>	<b>-1,510,227,045</b>
Borrowing	15,079,160,401	18,768,352,279	3,689,191,878
Project Loans	4,256,660,401	3,041,795,028	-1,214,865,373
Programme Loans	1,202,500,000	2,080,000,000	877,500,000
Sovereign Bond	9,620,000,000	13,646,557,251	4,026,557,251
Amortisation (due)	-5,331,065,107	-10,530,484,030	-5,199,418,923
<b>Domestic (net)</b>	<b>4,401,784,840</b>	<b>7,011,254,058</b>	<b>2,609,469,218</b>
Banking	2,665,403,798	2,871,345,972	205,942,174
Bank of Ghana	0	0	0
Commercial Banks	2,665,403,798	2,871,345,972	205,942,174
Non-banks	1,736,381,042	3,390,979,834	1,654,598,792
o/w Non-residents	0	0	0
Other Domestic	0	748,928,252	748,928,252
<b>Other Financing</b>	<b>1,418,950,463</b>	<b>1,535,950,463</b>	<b>117,000,000</b>
Other Programme Financing	1,443,000,000	1,560,000,000	117,000,000
Other Domestic Financing	-24,049,537	-24,049,537	0
Divestiture Receipts	0	0	0
<b>Ghana Petroleum Funds</b>	<b>-309,878,019</b>	<b>-320,969,251</b>	<b>-11,091,232</b>
Transfer to Ghana Petroleum Funds	-1,032,926,729	-1,069,897,503	-36,970,774
o/w Stabilisation Fund	-723,048,710	-748,928,252	-25,879,542
o/w Heritage Fund	-309,878,019	-320,969,251	-11,091,232
Transfer from Stabilisation Fund	723,048,710	748,928,252	25,879,542
<b>Sinking Fund</b>	<b>-723,048,710</b>	<b>-748,928,252</b>	<b>-25,879,542</b>
<b>Contingency Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Memorandum items</b>			
Domestic Revenue	57,794,999,111	57,786,664,714	-8,334,397
(per cent of Gross Domestic Product (GDP))	16.8	16.7	-0.1
Domestic expenditure	48,756,255,109	50,189,388,526	1,433,133,417
(percent of GDP)	14.15	14.51	0.35
Domestic Primary Balance	9,038,744,002	7,597,276,188	-1,441,467,814
(percent of GDP)	2.6	2.2	-0.4
Primary Balance	4,109,803,601	3,883,201,160	-226,602,441
(percent of GDP)	1.2	1.1	-0.1
Non-oil Primary Balance	-1,319,754,722	-1,791,558,656	-471,803,934
(percent of GDP)	-0.4	-0.5	-0.1
Overall Balance (cash, discrepancy)	-14,535,903,869	-15,715,175,268	-1,179,271,399
(percent of GDP)	-4.2	-4.5	-0.3
Overall Balance (cash, discrepancy, excluding bailout & Bank Capitalisation)	-14,535,903,869	-15,715,175,268	-1,179,271,399
(percent of GDP)	-4.2	-4.5	-0.3
Oil Revenue	5,429,558,322	5,674,759,815	245,201,493
(percent of GDP)	1.6	1.6	0.1
Non-Oil Revenue and Grants	53,475,306,305	53,221,770,415	-253,535,889
(percent of GDP)	15.5	15.4	-0.1
Benchmark Oil Revenue	3,443,089,096	3,566,325,009	123,235,913
(percent of GDP)	1.0	1.0	0.0
Annual Budget Funding Amount (ABFA)	2,410,162,367	2,496,427,506	86,265,139
(percent of GDP)	0.7	0.7	0.0
<b>Nominal GDP</b>	<b>344,455,336,099</b>	<b>345,946,254,952</b>	<b>1,490,918,853</b>
<b>Non-Oil Nominal GDP</b>	<b>327,278,526,883</b>	<b>332,228,559,791</b>	<b>4,950,032,908</b>

## SECOND SCHEDULE

### SECOND SCHEDULE: ECONOMIC CLASSIFICATION OF CENTRAL GOVT REVENUE - 2019

*In GH¢ unless otherwise stated*

	2019 Budget	2019 Revised Budget	2019 Adjustments
<b>TAX REVENUE</b>	<b>45,270,182,441</b>	<b>45,639,400,381</b>	<b>369,217,940</b>
<b>TAXES ON INCOME &amp; PROPERTY</b>	<b>22,185,213,574</b>	<b>22,674,406,995</b>	<b>489,193,421</b>
Personal	7,586,460,731	7,544,135,133	-42,325,598
Self Employed	479,866,800	440,974,390	-38,892,410
Companies	9,355,351,264	10,071,708,335	716,357,071
Company Taxes on Oil	1,254,227,042	1,363,672,689	109,445,647
Others	3,509,307,737	3,253,916,448	-255,391,289
Other Direct Taxes	2,602,157,737	2,393,718,462	-208,439,275
o/w Royalties from Oil	1,141,179,871	1,177,763,307	36,583,437
o/w Mineral Royalties	1,027,207,866	803,955,155	-223,252,712
National Fiscal Stabilisation Levy	339,540,000	290,895,626	-48,644,374
Airport Tax	567,610,000	569,302,360	1,692,360
<b>TAXES ON DOMESTIC GOODS AND SERVICES</b>	<b>18,239,662,132</b>	<b>18,639,899,287</b>	<b>400,237,154</b>
Excises	4,102,159,266	4,232,887,252	130,727,986
Excise Duty	632,199,266	554,574,579	-77,624,687
Petroleum Tax	3,469,960,000	3,678,312,673	208,352,673
o/w Energy Fund levy	35,728,537	40,351,088	4,622,550
o/w Road Fund levy	1,514,235,492	1,599,717,414	85,481,922
VAT	9,923,592,866	9,916,121,274	-7,471,593
Domestic	4,894,030,000	5,176,813,736	282,783,736
External	5,029,562,866	4,739,307,537	-290,255,329
National Health Insurance Levy (NHIL)	1,895,100,000	1,983,220,000	88,120,000
Customs Collection	959,560,000	947,860,000	-11,700,000
Domestic Collection	935,540,000	1,035,360,000	99,820,000
Ghana Education Trust (GET) Fund Levy	1,895,100,000	1,983,220,000	88,120,000
Customs Collection	959,560,000	947,860,000	-11,700,000
Domestic Collection	935,540,000	1,035,360,000	99,820,000
Communication Service Tax	423,710,000	524,450,761	100,740,761
<b>TAXES ON INTERNATIONAL TRADE</b>	<b>7,417,793,264</b>	<b>6,355,888,233</b>	<b>-1,061,905,031</b>
Imports	7,417,793,264	6,355,888,233	-1,061,905,031
Import Duty	7,417,793,264	6,355,888,233	-1,061,905,031
Exports	0	0	0
Tax Refunds	-2,572,486,529	-2,030,794,133	541,692,396
<b>SOCIAL CONTRIBUTIONS</b>	<b>485,914,749</b>	<b>494,172,112</b>	<b>8,257,363</b>
Social Security and National Insurance Trust (SSNIT)	485,914,749	494,172,112	8,257,363
Contribution to NHIL	0	0	0
<b>NON-TAX REVENUE</b>	<b>9,570,346,634</b>	<b>9,021,646,319</b>	<b>-548,700,314</b>
Retention	4,426,573,220	4,326,712,206	-99,861,014
Lodgement	5,143,773,414	4,694,934,113	-448,839,300
Fees & Charges	674,226,027	624,210,000	-50,016,027
Dividend/Interest & Profits (Others)	85,073,121	85,073,121	0
Dividend/Interest & Profits from Oil	3,028,460,719	3,127,433,773	98,973,054
Surface Rentals from Oil/ Petroleum Holding Fund (PHF)	0	0	0
Interest	5,690,690	5,890,046	199,355
Gas Receipts	0	0	0
Taxes on Property	150,000,000	0	-150,000,000
Licences	0	520,000,000	520,000,000
Luxury Vehicle Levy	598,125,000	52,327,174	-545,797,826
Fees from Mineral Exports	320,000,000	160,000,000	-160,000,000
Yield from Capping Policy	282,197,857	120,000,000	-162,197,857
OTHER REVENUE	2,468,555,287	2,631,445,901	162,890,614
Energy Sector Levy Act (ESLA) Proceeds	2,468,555,287	2,631,445,901	162,890,614
Energy Debt Recovery Levy	1,609,992,238	1,710,674,939	100,682,702
Public Lighting Levy	247,660,997	247,660,997	0
National Electrification Scheme Levy	160,250,828	160,250,828	0
Price Stabilisation & Recovery Levy	450,651,223	512,859,136	62,207,913
<b>DOMESTIC REVENUE</b>	<b>57,794,999,111</b>	<b>57,786,664,714</b>	<b>-8,334,397</b>
<b>GRANTS</b>	<b>1,109,865,516</b>	<b>1,109,865,516</b>	<b>0</b>
Project Grants	1,052,145,516	1,052,145,516	0
Programme Grants	57,720,000	57,720,000	0
<b>TOTAL REVENUE &amp; GRANTS</b>	<b>58,904,864,627</b>	<b>58,896,530,230</b>	<b>-8,334,397</b>
<b>Memorandum items</b>			
Taxes on Income and Property (% Gross Domestic Product (GDP))	6.4	6.6	0.1
Non-oil Taxes on Income and Property (% of non-oil GDP)	6.0	6.1	0.0
Taxes on Goods and Services (% of GDP)	5.3	5.4	0.1
Taxes on International Trade (% of GDP)	2.2	1.8	-0.3
Tax Revenue (% of GDP)	13.1	13.2	0.1
Non-Oil Tax Revenue (% of non-oil GDP)	13.1	13.0	-0.1
Non-Oil Tax Revenue (% of GDP)	12.4	12.5	0.0
Non-Tax Revenue (% of GDP)	2.8	2.6	-0.2
Domestic Revenue (% of GDP)	16.8	16.7	-0.1
Non-Oil Domestic Revenue	16.0	15.7	-0.3
Grants (% of GDP)	0.3	0.3	0.0
Total Revenue and Grants	17.1	17.0	-0.1
Non-Oil Tax Revenue	42,874,775,528	43,097,964,385	223,188,857
Non-oil Taxes on Income and Property	19,789,806,661	20,132,970,999	343,164,338
Import Exemptions	2,814,595,200	1,282,010,127	-1,532,585,073
Benchmark Oil Revenue	3,443,089,096	3,566,325,009	123,235,913
<b>Nominal GDP</b>	<b>344,455,336,099</b>	<b>345,946,254,952</b>	<b>1,490,918,853</b>
<b>Non-Oil Nominal GDP</b>	<b>327,278,526,883</b>	<b>332,228,559,791</b>	<b>4,950,032,908</b>



## THIRD SCHEDULE

### THIRD SCHEDULE: ECONOMIC CLASSIFICATION OF CENTRAL GOV'T EXPENDITURE - 2019

*In GH¢ unless otherwise stated*

	2019 Budget	2019 Revised Budget	2019 Adjustments
<b>II EXPENDITURE</b>			
<b>Compensation of Employees</b>	<b>22,837,993,208</b>	<b>22,837,993,208</b>	<b>0</b>
Wages & Salaries	19,436,589,964	19,766,884,488	330,294,524
Social Contributions	3,401,403,244	3,071,108,720	-330,294,524
Pensions	1,243,941,758	1,063,420,083	-180,521,675
Gratuities	388,731,799	238,958,950	-149,772,849
Social Security	1,768,729,687	1,768,729,687	0
<b>Use of Goods and Services</b>	<b>6,333,414,987</b>	<b>6,938,414,987</b>	<b>605,000,000</b>
o/w Annual Budget Funding Amount (ABFA)	723,048,710	748,928,252	25,879,542
<b>Interest Payments</b>	<b>18,645,707,469</b>	<b>19,598,376,427</b>	<b>952,668,958</b>
Domestic	14,504,883,697	15,024,773,450	519,889,753
External (Due)	4,140,823,772	4,573,602,978	432,779,206
<b>Subsidies</b>	<b>180,260,489</b>	<b>180,260,489</b>	<b>0</b>
Subsidies to Utility Companies	0	0	0
Subsidies on Petroleum products	180,260,489	180,260,489	0
<b>Grants to Other Government Units</b>	<b>13,798,464,237</b>	<b>14,034,246,741</b>	<b>235,782,504</b>
National Health Fund (NHF)	1,692,678,294	1,724,946,052	32,267,758
Ghana Education Trust Fund	1,206,763,545	1,230,773,940	24,010,395
Road Fund	964,236,288	1,104,052,410	139,816,122
Energy Fund	22,751,251	25,041,633	2,290,382
District Assemblies Common Fund (DACF)	2,079,426,613	2,090,251,273	10,824,660
Retention of Internally-generated funds (IGFs)	4,426,573,220	4,326,712,206	-99,861,014
Transfer to the National Oil Company from Oil Revenue	1,264,945,726	1,308,481,466	43,535,740
<b>Other Earmarked Funds</b>	<b>2,141,089,300</b>	<b>2,223,987,762</b>	<b>82,898,462</b>
Youth Employment Agency	215,848,359	260,376,692	44,528,333
Student's Loan Trust	2,698,104	3,254,709	556,604
Ghana EXIM Bank Limited	224,035,069	327,510,036	103,474,967
Ghana Airport Company Limited	361,443,225	353,305,487	-8,137,738
Mineral Development Fund	130,821,277	99,785,909	-31,035,367
Ghana Revenue Authority (GRA) Retention	1,206,243,266	1,179,754,929	-26,488,337
<b>Social Benefits</b>	<b>95,616,060</b>	<b>130,076,360</b>	<b>34,460,299</b>
Lifeline Consumers of Electricity	95,616,060	130,076,360	34,460,299
<b>Other Expenditure</b>	<b>2,288,294,797</b>	<b>2,451,185,411</b>	<b>162,890,614</b>
Energy Sector Levy Act (ESLA) Transfers	2,288,294,797	2,451,185,411	162,890,614
<b>Capital Expenditure</b>	<b>8,531,017,247</b>	<b>7,711,151,874</b>	<b>-819,865,373</b>
<b>Domestic financed</b>	<b>3,222,211,330</b>	<b>3,617,211,329</b>	<b>395,000,000</b>
o/w ABFA	1,265,335,243	1,747,499,254	482,164,011
<b>Foreign financed</b>	<b>5,308,805,917</b>	<b>4,093,940,544</b>	<b>-1,214,865,373</b>
<b>Other Outstanding Expenditure Claims</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURE</b>	<b>72,710,768,495</b>	<b>73,881,705,498</b>	<b>1,170,937,003</b>
<b>APPROPRIATION</b>	<b>78,771,833,602</b>	<b>85,142,189,528</b>	<b>6,370,355,926</b>
<b>Total Expenditure</b>	<b>72,710,768,495</b>	<b>73,881,705,498</b>	<b>1,170,937,003</b>
<b>Arrears Clearance (net change)</b>	<b>730,000,000</b>	<b>730,000,000</b>	<b>0</b>
<b>Amortisation</b>	<b>5,331,065,107</b>	<b>10,530,484,030</b>	<b>5,199,418,923</b>
<b>Memorandum items:</b>			
Compensation of Employees	6.6	6.6	0.0
Wages and Salaries	5.6	5.7	0.1
Wages and Salaries (% of Tax Revenue)	42.9	43.3	0.4
Goods and Services	1.8	2.0	0.2
Interest Payments	5.4	5.7	0.3
Interest Payments (% of non-oil Tax Revenue)	43.5	45.5	2.0
Subsidies	0.1	0.1	0.0
Recurrent Expenditure	16.4	16.8	0.4
Capital Expenditure	2.5	2.2	-0.2
Total Capital Expenditure (including those under Grants to	4.1	3.9	-0.2
Total Expenditure	21.1	21.4	0.2
Total Capital Expenditure (including those under Grants to other Government Units)	12,961,515,986	12,318,032,451	-643,483,535
<b>Annual Budget Funding Amount (ABFA)</b>	<b>2,410,162,367</b>	<b>2,496,427,506</b>	<b>86,265,139</b>
<b>Benchmark Oil Revenue</b>	<b>3,443,089,096</b>	<b>3,566,325,009</b>	<b>123,235,913</b>
<b>Nominal Gross Domestic Product (GDP)</b>	<b>344,455,336,099</b>	<b>345,946,254,952</b>	<b>1,490,918,853</b>
<b>Non-Oil Nominal GDP</b>	<b>327,278,526,883</b>	<b>332,228,559,791</b>	<b>4,950,032,908</b>

# FOURTH SCHEDULE

## FOURTH SCHEDULE: 2019 REVISED APPROPRIATION - COMPENSATION OF EMPLOYEES AND GOODS & SERVICES

S/N	SECTOR / MDA	COMPENSATION		GOODS AND SERVICES				
		2019 Appropriation	2019 Revised	2019 Appropriation (GOO)	2019 Revised (GOO)	2019 Appropriation (ABFA)	2019 Revised (ABFA)	Revised 2019 Goods & Services (GoG & ABFA)
	<b>Administration</b>	<b>1,941,497,474</b>	<b>1,992,633,431</b>	<b>3,631,140,021</b>	<b>3,627,760,480</b>	<b>723,048,710</b>	<b>748,928,262</b>	<b>4,376,688,732</b>
1	Office of Government Machinery	110,000,000	100,000,000	2,730,831,492	2,704,951,951	720,070,682	745,950,224	3,450,902,175
	o/w OGM	-	-	300,760,250	300,760,250	-	-	300,760,250
	o/w Scholarship	-	-	237,500,000	237,500,000	-	-	237,500,000
	o/w MASLOC	-	-	95,000,000	95,000,000	-	-	95,000,000
	o/w Nation Builders Corps	-	-	850,000,000	850,000,000	-	-	850,000,000
	o/w National Identification Authority	-	-	285,000,000	285,000,000	-	-	285,000,000
	o/w Office of the Senior Minister	-	-	-	-	-	-	-
	o/w Free SHS	-	-	962,571,242	936,691,701	720,070,682	745,950,224	1,682,641,925
2	Office of the Head of Civil Service	11,597,445	17,363,089	5,024,000	5,024,000	-	-	5,024,000
3	Ministry of Planning	390,250	133,404	1,375,250	1,375,250	-	-	1,375,250
4	Ministry of Monitoring and Evaluation	390,250	349,636	1,328,100	1,328,100	-	-	1,328,100
5	Ministry of Regional Reorganisation and Development	390,250	215,152	1,447,213	1,447,213	-	-	1,447,213
6	Parliament of Ghana	120,484,382	140,484,382	70,118,610	140,618,610	-	-	140,618,610
7	Audit Service	267,000,000	267,000,000	35,119,810	35,119,810	-	-	35,119,810
8	Public Services Commission	4,911,149	2,843,278	2,194,891	2,194,891	-	-	2,194,891
9	District Assemblies Common Fund	-	-	-	-	-	-	-
10	Electoral Commission	50,057,713	29,327,105	603,801,351	603,801,351	-	-	603,801,351
11	Ministry of Foreign Affairs and Regional Integration	364,460,122	364,460,122	13,830,115	55,830,115	-	-	55,830,115
	o/w African Intercontinental Free Trade Area	-	-	-	42,000,000	-	-	42,000,000
12	Ministry of Finance	283,634,424	264,677,513	17,851,199	17,851,199	2,978,028	2,978,028	20,829,227
13	Ministry of Local Government and Rural Development	644,939,202	732,607,951	33,934,094	33,934,094	-	-	33,934,094
14	National Media Commission	3,175,410	2,175,410	741,844	741,844	-	-	741,844
15	National Development Planning Commission	4,198,490	2,373,071	2,829,065	2,829,065	-	-	2,829,065
16	Ministry of Information	75,249,486	68,278,101	9,204,391	19,204,391	-	-	19,204,391
	o/w Implementation of the Right to Information Act, 2019 (Act 989)	-	-	-	10,000,000	-	-	10,000,000
17	Ministry of Parliamentary Affairs	618,902	245,216	1,508,596	1,508,596	-	-	1,508,596
	<b>Economic</b>	<b>565,967,708</b>	<b>471,201,871</b>	<b>471,834,924</b>	<b>663,834,924</b>	-	-	<b>663,834,924</b>
18	Ministry of Food and Agriculture	72,271,810	54,547,965	304,909,900	454,909,900	-	-	454,909,900
	o/w Planting for Food and Jobs	-	-	300,000,000	-	-	-	-
19	Ministry of Fisheries and Aquaculture Development	10,099,588	7,415,049	1,530,245	1,530,245	-	-	1,530,245
20	Ministry of Lands and Natural Resources	150,174,842	130,753,476	92,261,626	92,261,626	-	-	92,261,626
	o/w National Afforestation Programme	-	-	47,500,000	47,500,000	-	-	47,500,000
	o/w Ghana Integrated Aluminium Development	-	-	7,600,000	7,600,000	-	-	7,600,000
	o/w Operation Vanguard (Anti-Galamsey Operations)	-	-	30,000,000	30,000,000	-	-	30,000,000
	o/w Boundary Settlement Commission	-	-	3,800,000	3,800,000	-	-	3,800,000
21	Ministry of Trade and Industry	59,358,546	50,061,087	13,707,484	55,707,484	-	-	55,707,484
	o/w One District One Factory	-	-	-	-	-	-	-
22	Ministry of Tourism, Culture and Creative Arts	36,549,792	34,362,994	7,100,268	7,100,268	-	-	7,100,268
23	Ministry of Environment, Science, Technology and Innovation	233,933,250	190,812,717	2,989,880	2,989,880	-	-	2,989,880
24	Ministry of Energy	3,189,631	3,100,051	2,056,821	2,056,821	-	-	2,056,821
25	Ministry of Business Development	390,250	148,532	47,278,700	47,278,700	-	-	47,278,700
	<b>Infrastructure</b>	<b>110,067,300</b>	<b>101,097,827</b>	<b>137,835,816</b>	<b>137,835,816</b>	-	-	<b>137,835,816</b>
26	Ministry of Sanitation and Water Resources	12,177,432	8,689,246	1,869,923	1,869,923	-	-	1,869,923
27	Ministry of Works and Housing	11,633,602	16,126,733	1,340,912	1,340,912	-	-	1,340,912
28	Ministry of Roads and Highways	45,089,232	53,049,096	1,476,139	1,476,139	-	-	1,476,139
29	Ministry of Communications	23,201,176	14,082,272	1,986,336	1,986,336	-	-	1,986,336
30	Ministry of Railways Development	4,809,326	3,499,083	1,255,683	1,255,683	-	-	1,255,683
31	Ministry of Aviation	858,522	1,064,913	2,377,379	2,377,379	-	-	2,377,379
32	Ministry of Transport	5,834,084	3,797,411	1,557,542	1,557,542	-	-	1,557,542
33	Ministry of Special Development Initiatives	1,543,928	252,013	66,000,000	66,000,000	-	-	66,000,000
	o/w Development Authorities	-	-	66,000,000	-	-	-	-
34	Ministry of Inner-City and Zongo Development	4,940,000	547,059	59,972,001	59,972,001	-	-	59,972,001
	<b>Social</b>	<b>12,698,208,362</b>	<b>12,803,189,782</b>	<b>691,446,804</b>	<b>731,026,766</b>	-	-	<b>731,026,766</b>
35	Ministry of Education	9,120,000,000	9,250,763,940	211,245,273	150,825,225	-	-	150,825,225
36	Ministry of Employment and Labour Relations	45,122,894	42,496,519	2,717,203	2,717,203	-	-	2,717,203
37	Ministry of Youth and Sports	18,797,432	15,477,248	16,574,487	16,574,487	-	-	16,574,487
38	National Commission for Civic Education	42,428,919	38,506,400	2,173,271	2,173,271	-	-	2,173,271
39	Ministry of Chieftaincy and Religious Affairs	38,921,130	22,160,098	2,630,936	2,630,936	-	-	2,630,936
40	Ministry of Health	3,400,000,000	3,400,000,000	21,276,474	21,276,474	-	-	21,276,474
41	Ministry of Gender, Children and Social Protection	30,160,047	31,008,637	433,240,741	533,240,741	-	-	533,240,741
	o/w Livelihood Empowerment Against Poverty	-	-	168,000,000	168,000,000	-	-	168,000,000
	o/w School Feeding Programme	-	-	262,016,517	362,016,517	-	-	362,016,517
42	National Labour Commission	2,776,940	2,776,940	1,588,419	1,588,419	-	-	1,588,419
	<b>Public Safety</b>	<b>4,079,886,220</b>	<b>4,027,624,164</b>	<b>431,710,708</b>	<b>481,143,171</b>	-	-	<b>481,143,171</b>
43	Office of the Attorney-General and Ministry of Justice	91,066,570	79,328,095	5,802,133	5,802,133	-	-	5,802,133
44	Ministry of Defence	1,079,127,492	977,330,799	56,101,942	61,101,942	-	-	61,101,942
	o/w Construction of Forward Operating Base	-	-	-	5,000,000	-	-	5,000,000
	Commission on Human Rights and Administrative Justice	24,000,000	22,277,672	5,438,185	5,438,185	-	-	5,438,185
45	Judicial Service	249,810,454	249,810,454	35,318,854	49,331,370	-	-	49,331,370
46	Ministry of the Interior	2,231,591,315	2,275,744,675	66,935,635	66,935,635	-	-	66,935,635
47	Ministry of National Security	370,819,923	389,661,992	174,100,000	204,520,047	-	-	204,520,047
48	Office of the Special Prosecutor	33,470,466	33,470,466	88,013,859	88,013,859	-	-	88,013,859
	<b>Sub-Total MDA's</b>	<b>19,395,647,065</b>	<b>19,335,647,064</b>	<b>5,263,968,572</b>	<b>5,641,601,248</b>	<b>723,048,710</b>	<b>748,928,262</b>	<b>6,390,629,498</b>

# FIFTH SCHEDULE

## FIFTH SCHEDULE: 2019 REVISED APPROPRIATION - CAPITAL EXPENDITURE

S/N	SECTOR / MDA	CAPEX				GRAND TOTAL		
		2019 Appropriation (GoG)	2019 Revised (GoG)	2019 Appropriation (ABFA)	2019 Revised (ABFA)	Revised 2019 CAPEX (GoG & ABFA)	2019 Appropriation - All Items (GoG & ABFA)	2019 Revised - All Items (GoG & ABFA)
	<b>Administration</b>	<b>407,637,161</b>	<b>403,211,640</b>	-	-	<b>403,211,640</b>	<b>6,603,323,366</b>	<b>6,772,433,803</b>
1	Office of Government Machinery	50,475,000	50,475,000	-	-	50,475,000	3,611,377,174	3,601,377,175
	o/w OGM	50,475,000	50,475,000	-	-	50,475,000	351,235,250	351,235,250
	o/w Scholarship	-	-	-	-	-	237,500,000	237,500,000
	o/w MASLOC	-	-	-	-	-	95,000,000	95,000,000
	o/w Nation Builders Corps	-	-	-	-	-	850,000,000	850,000,000
	o/w National Identification Authority	-	-	-	-	-	285,000,000	285,000,000
	o/w Office of the Senior Minister	-	-	-	-	-	-	-
	o/w Free SHS	-	-	-	-	-	1,682,641,924	1,682,641,925
2	Office of the Head of Civil Service	950,000	650,000	-	-	650,000	17,571,445	23,037,089
3	Ministry of Planning	902,500	617,500	-	-	617,500	2,668,000	2,126,155
4	Ministry of Monitoring and Evaluation	-	-	-	-	-	1,718,350	1,677,736
5	Ministry of Regional Reorganisation and Development	120,950,000	120,650,000	-	-	120,650,000	122,787,463	122,312,365
6	Parliament of Ghana	72,089,725	72,089,725	-	-	72,089,725	262,692,717	353,192,717
7	Audit Service	5,000,000	5,000,000	-	-	5,000,000	307,119,810	307,119,810
8	Public Services Commission	950,000	650,000	-	-	650,000	8,056,040	5,688,169
9	District Assemblies Common Fund	-	-	-	-	-	-	-
10	Electoral Commission	112,498,649	112,498,649	-	-	112,498,649	766,357,713	745,627,105
11	Ministry of Foreign Affairs and Regional Integration	2,758,867	12,758,867	-	-	12,758,867	381,049,104	433,049,104
	o/w African Intercontinental Free Trade Area Secretariat	-	10,000,000	-	-	10,000,000	-	52,000,000
12	Ministry of Finance	34,917,459	23,617,459	-	-	23,617,459	339,381,110	309,124,199
13	Ministry of Local Government and Rural Development	3,800,000	2,600,000	-	-	2,600,000	682,673,296	769,142,045
14	National Media Commission	-	-	-	-	-	3,917,254	2,917,254
15	National Development Planning Commission	285,000	195,000	-	-	195,000	7,312,555	5,397,136
16	Ministry of Information	2,059,952	1,409,441	-	-	1,409,441	86,513,828	88,891,932
	o/w Implementation of the Right to Information Act, 2019 (Act 989)	-	-	-	-	-	-	10,000,000
17	Ministry of Parliamentary Affairs	-	-	-	-	-	2,127,499	1,753,813
	<b>Economic</b>	<b>204,268,682</b>	<b>286,469,682</b>	<b>88,042,691</b>	<b>88,042,691</b>	<b>374,612,373</b>	<b>1,330,116,006</b>	<b>1,605,649,168</b>
18	Ministry of Food and Agriculture	11,400,000	97,800,000	80,000,000	80,000,000	177,800,000	468,581,710	687,257,865
	o/w Planting for Food and Jobs	-	-	80,000,000	-	-	380,000,000	-
19	Ministry of Fisheries and Aquaculture Development	-	-	8,042,691	8,042,691	8,042,691	19,672,524	16,987,985
20	Ministry of Lands and Natural Resources	11,400,000	11,400,000	-	-	11,400,000	253,836,468	234,415,102
	o/w National Afforestation Programme	-	-	-	-	-	47,500,000	47,500,000
	o/w Ghana Integrated Aluminium Development	-	-	-	-	-	7,600,000	7,600,000
	o/w Operation Vanguard (Anti-Galamsey Operations)	-	-	-	-	-	30,000,000	30,000,000
	o/w Boundary Settlement Commission	-	-	-	-	-	3,800,000	3,800,000
21	Ministry of Trade and Industry	85,500,000	85,500,000	-	-	85,500,000	158,566,030	191,268,571
	o/w One District One Factory	85,500,000	85,500,000	-	-	85,500,000	85,500,000	85,500,000
22	Ministry of Tourism, Culture and Creative Arts	9,500,000	6,500,000	-	-	6,500,000	53,150,060	47,963,262
23	Ministry of Environment, Science, Technology and Innovation	3,800,000	2,600,000	-	-	2,600,000	240,723,130	196,402,597
24	Ministry of Energy	81,169,682	81,169,682	-	-	81,169,682	86,416,134	86,326,554
25	Ministry of Business Development	1,500,000	1,500,000	-	-	1,500,000	49,168,950	48,927,232
	<b>Infrastructure</b>	<b>894,626,600</b>	<b>642,214,121</b>	<b>1,129,792,661</b>	<b>1,493,822,656</b>	<b>2,136,036,777</b>	<b>2,272,336,366</b>	<b>2,374,970,619</b>
26	Ministry of Sanitation and Water Resources	57,000,000	57,000,000	-	-	57,000,000	71,047,355	67,559,169
27	Ministry of Works and Housing	171,177,451	171,177,451	-	-	171,177,451	184,151,965	188,645,096
28	Ministry of Roads and Highways	-	118,635,952	380,000,000	380,000,000	498,635,952	426,565,371	553,161,187
29	Ministry of Communications	6,270,000	4,290,000	-	-	4,290,000	31,457,512	20,358,608
30	Ministry of Railways Development	-	-	95,000,000	95,000,000	95,000,000	101,065,009	99,744,766
31	Ministry of Aviation	1,685,699	1,153,373	-	-	1,153,373	4,921,600	4,595,665
32	Ministry of Transport	14,250,000	9,750,000	-	-	9,750,000	21,641,626	15,104,953
33	Ministry of Special Development Initiatives	599,207,449	235,177,344	654,792,551	1,018,822,656	1,254,000,000	1,321,543,926	1,320,252,013
	o/w Development Authorities	599,207,449	-	654,792,551	1,018,822,656	1,018,822,656	1,320,000,000	1,018,822,656
34	Ministry of Inner-City and Zongo Development	45,030,001	45,030,001	-	-	45,030,001	109,942,002	105,549,061
	<b>Social</b>	<b>21,214,320</b>	<b>19,241,377</b>	<b>47,600,000</b>	<b>165,633,910</b>	<b>184,876,287</b>	<b>13,468,468,486</b>	<b>13,719,091,826</b>
35	Ministry of Education	9,500,000	9,500,000	-	118,133,910	127,633,910	9,340,745,273	9,529,223,075
36	Ministry of Employment and Labour Relations	1,553,621	1,063,004	-	-	1,063,004	49,393,718	46,276,726
37	Ministry of Youth and Sports	2,635,699	1,803,373	-	-	1,803,373	38,007,618	33,855,108
38	National Commission for Civic Education	975,000	825,000	-	-	825,000	45,578,180	41,504,671
39	Ministry of Chieftancy and Religious Affairs	950,000	650,000	-	-	650,000	42,502,066	25,441,034
40	Ministry of Health	-	-	-	47,500,000	47,500,000	3,421,276,474	3,468,776,474
41	Ministry of Gender, Children and Social Protection	4,750,000	4,750,000	47,500,000	-	-	515,650,788	568,999,378
	o/w Livelihood Empowerment Against Poverty	-	-	-	-	-	168,000,000	168,000,000
	o/w School Feeding Programme	-	-	-	-	-	262,016,517	362,016,517
42	National Labour Commission	950,000	650,000	-	-	650,000	5,315,359	5,015,359
	<b>Public Safety</b>	<b>243,149,856</b>	<b>336,890,774</b>	-	-	<b>336,890,774</b>	<b>4,764,746,784</b>	<b>4,844,468,099</b>
43	Office of the Attorney-General and Ministry of Justice	7,787,093	5,328,011	-	-	5,328,011	104,655,796	90,458,239
44	Ministry of Defence	71,250,000	166,250,000	-	-	166,250,000	1,206,479,434	1,204,682,741
	o/w Construction of Forward Operating Base	-	95,000,000	-	-	95,000,000	-	100,000,000
45	Commission on Human Rights and Administrative Justice	2,509,885	2,509,885	-	-	2,509,885	31,948,070	30,225,742
46	Judicial Service	26,426,972	26,426,972	-	-	26,426,972	311,556,380	325,568,796
47	Ministry of the Interior	66,500,000	66,500,000	-	-	66,500,000	2,365,026,950	2,409,180,310
48	Ministry of National Security	10,000,000	10,000,000	-	-	10,000,000	554,919,623	604,182,039
49	Office of the Special Prosecutor	58,675,906	58,675,906	-	-	58,675,906	180,160,231	180,160,231
	<b>Sub-Total MDAs</b>	<b>1,770,991,809</b>	<b>1,696,827,694</b>	<b>1,286,336,242</b>	<b>1,747,499,267</b>	<b>3,434,328,661</b>	<b>28,418,990,996</b>	<b>29,220,603,413</b>