



REPUBLIC OF GHANA

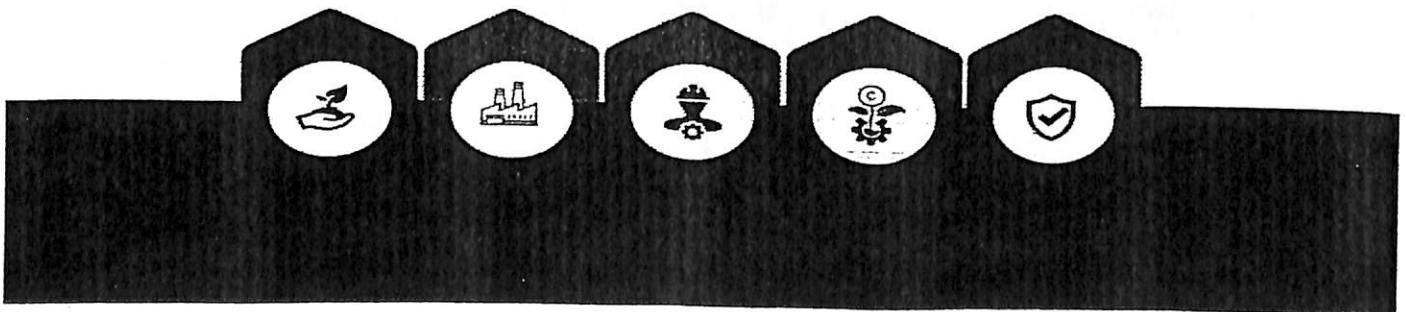
# 2021 EXPENDITURE IN ADVANCE OF APPROPRIATION

FOR JANUARY TO MARCH 2021

WEDNESDAY, 28<sup>TH</sup> 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



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# MEMORANDUM

ON THE

## 2021 EXPENDITURE IN ADVANCE OF APPROPRIATION

1. Right Honourable Speaker, in accordance with Article 179 (1) of the 1992 Constitution which states:

*"The President shall cause to be prepared and laid before Parliament at least one month before the end of the financial year, estimates of the revenues and expenditure of the Government of Ghana for the following financial year".*

and

2. Article 180 of the 1992 Constitution which states 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.'*

and

3. Section 23 of the Public Financial Management Act, 2016 (Act 921) which states 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.'*

4. Mr. Speaker, on behalf of H. E. President Nana Addo Dankwa Akufo-Addo, I submit for approval, the 2021 Expenditure in Advance of Appropriation, which shows the amount Government requires from the Consolidated Fund to meet expenditure for public services until the 2021 Annual Estimate is considered and approved by Parliament.

5. The total amount being requested for the first quarter of the 2021 fiscal year is **GH¢27,434,180,520** (Twenty-Seven Billion, Four Hundred and Thirty-Four Million, One Hundred and Eighty Thousand, Five Hundred and Twenty Cedis). This is made up of the following:

#	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
	<b>TOTAL EXPENDITURE</b>	<b>23,664,596,915</b>
9	Arrears Clearance	350,000,000
10	Amortisation	3,419,583,605
	<b>APPROPRIATION</b>	<b>27,434,180,520</b>

6. 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.
7. 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.
8. Mr. Speaker, the Ministry of Finance will submit a more detailed Budget Statement and Economic Policy to this august House latest by end-March 2021.
9. Respectfully, submitted.

  
**KEN OFORI-ATTA**  
**MINISTER FOR FINANCE**

## APPENDICES

## Appendix 1A: Summary of Central Government Operations – 2021

In GH¢ unless otherwise stated	2021 Projected	2021 Proposed Q1
<b>I. REVENUES</b>		
<b>Total Revenue &amp; Grants</b>	<b>66,540,269,211</b>	<b>13,340,253,500</b>
(per cent of GDP)	15.0	3.0
<b>Domestic Revenue</b>	<b>65,604,157,482</b>	<b>13,153,031,154</b>
<b>Tax Revenue</b>	<b>52,138,769,217</b>	<b>10,427,753,843</b>
<b>Taxes on Income and Property</b>	<b>28,348,549,717</b>	<b>5,669,709,943</b>
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
<b>Taxes on Domestic Goods and Services</b>	<b>20,433,320,000</b>	<b>4,086,664,000</b>
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
<b>International Trade Taxes</b>	<b>5,985,240,000</b>	<b>1,197,048,000</b>
Import Duties	5,985,240,000	1,197,048,000
<b>Tax Refunds</b>	<b>-2,628,340,500</b>	<b>-525,668,100</b>
<b>Social Contributions</b>	<b>643,993,152</b>	<b>160,998,288</b>
SSNIT Contribution to NHIL	643,993,152	160,998,288
<b>Non-tax revenue</b>	<b>9,582,805,187</b>	<b>1,916,561,037</b>
<b>Other Revenue</b>	<b>3,238,589,926</b>	<b>647,717,985</b>
<b>Grants</b>	<b>936,111,729</b>	<b>187,222,346</b>
Project Grants	936,111,729	187,222,346
Programme Grants	0	0
<b>II. EXPENDITURE</b>	<b>103,507,800,737</b>	<b>24,014,596,915</b>
<b>Total Expenditure</b>	<b>103,007,800,736</b>	<b>23,664,596,915</b>
(percent of GDP)	23.2	5.3
<b>Compensation of Employees</b>	<b>29,926,723,878</b>	<b>7,708,960,148</b>
Wages & Salaries	25,759,726,064	6,439,931,516
(percent of GDP)	5.8	1.5
<b>Social Contributions</b>	<b>4,166,997,814</b>	<b>1,269,028,632</b>
<b>Use of Goods and Services</b>	<b>7,352,424,846</b>	<b>1,595,571,683</b>
<b>Interest Payments</b>	<b>27,570,079,215</b>	<b>7,002,221,941</b>
Domestic	20,845,942,827	4,607,483,748
External	6,724,136,389	2,394,738,192
<b>Subsidies</b>	<b>229,332,274</b>	<b>259,087,194</b>
<b>Grants to Other Government Units</b>	<b>16,982,915,302</b>	<b>4,340,216,517</b>
<b>Social Benefits</b>	<b>165,084,002</b>	<b>41,271,000</b>
<b>Other Expenditure</b>	<b>7,733,361,071</b>	<b>813,610,025</b>
ESLA Transfers	2,990,911,071	388,630,791
<b>Covid-19 Related Expenditures</b>	<b>4,742,450,000</b>	<b>424,979,233</b>
<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>o/w Cost of Economic Revitalization payment</i>	<i>1,300,000,000</i>	<i>175,000,000</i>
<b>Capital Expenditure</b>	<b>13,047,880,149</b>	<b>1,903,658,408</b>
Domestic Financed	4,002,051,944	679,425,390
Foreign Financed	9,045,828,205	1,224,233,018
<b>Overall Balance (Commitment)</b>	<b>-36,467,531,525</b>	<b>-10,324,343,415</b>
(percent of GDP)	-8.2	-2.3
Arrears clearance (net change)	-500,000,000	-350,000,000
<b>Overall Balance (Cash)</b>	<b>-36,967,531,525</b>	<b>-10,674,343,415</b>
(percent of GDP)	-8.3	-2.4
Discrepancy	0	0
<b>Overall balance (incl. Divestiture and Discrepancy)</b>	<b>-36,967,531,525</b>	<b>-10,674,343,415</b>

Source: MoF



**Appendix 1A: Summary of Central Government Operations – 2021**

In GH¢ unless otherwise stated	2021 Projected	2021 Proposed Q1
<b>Financing</b>	<b>36,967,531,525</b>	<b>10,674,343,415</b>
<b>Foreign (net)</b>	<b>25,726,382,055</b>	<b>28,912,427,067</b>
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
<b>Domestic (net)</b>	<b>32,354,632,859</b>	<b>3,727,890,104</b>
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
<b>Other Financing</b>	<b>694,384,648</b>	<b>138,772,097</b>
Other Programme Financing	694,384,648	138,772,097
<b>Ghana Petroleum Funds</b>	<b>-297,593,420</b>	<b>-59,473,756</b>
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
<b>Sinking Fund</b>	<b>-21,510,274,616</b>	<b>-22,045,272,097</b>
<b>Contingency Fund</b>	<b>0</b>	<b>0</b>
<b>Memorandum items</b>		
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 &		
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
<b>Nominal GDP</b>	<b>443,231,737,697</b>	<b>443,231,737,697</b>
<b>Non-Oil Nominal GDP</b>	<b>432,024,391,612</b>	<b>432,024,391,612</b>

Source: MoF

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

<i>In Gh¢ unless otherwise stated</i>	2021 Projected	2021 Proposed Q1
<b>TAX REVENUE</b>	<b>52,138,769,217</b>	<b>10,427,753,843</b>
<b>TAXES ON INCOME &amp; PROPERTY</b>	<b>28,348,549,717</b>	<b>5,669,709,943</b>
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
<b>TAXES ON DOMESTIC GOODS AND SERVICES</b>	<b>20,433,320,000</b>	<b>4,086,664,000</b>
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
<b>VAT</b>	<b>10,822,800,000</b>	<b>2,164,560,000</b>
Domestic	6,522,940,000	1,304,588,000
External	4,299,860,000	859,972,000
<b>National Health Insurance Levy (NHIL)</b>	<b>2,157,580,000</b>	<b>431,516,000</b>
Customs Collection	838,830,000	167,766,000
Domestic Collection	1,318,750,000	263,750,000
<b>GETFund Levy</b>	<b>2,157,580,000</b>	<b>431,516,000</b>
Customs Collection	838,830,000	167,766,000
Domestic Collection	1,318,750,000	263,750,000
<b>Communication Service Tax</b>	<b>617,380,000</b>	<b>123,476,000</b>
<b>TAXES ON INTERNATIONAL TRADE</b>	<b>5,985,240,000</b>	<b>1,197,048,000</b>
Imports	5,985,240,000	1,197,048,000
Import Duty	5,985,240,000	1,197,048,000
<b>Tax Refunds</b>	<b>-2,628,340,500</b>	<b>-525,668,100</b>
<b>SOCIAL CONTRIBUTIONS</b>	<b>643,993,152</b>	<b>160,998,288</b>
SSNIT Contribution to NHIL	643,993,152	160,998,288
<b>NON-TAX REVENUE</b>	<b>9,582,805,187</b>	<b>1,916,561,037</b>
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
<b>OTHER REVENUE</b>	<b>3,238,589,926</b>	<b>647,717,985</b>
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
<b>DOMESTIC REVENUE</b>	<b>65,604,157,482</b>	<b>13,153,031,154</b>
<b>GRANTS</b>	<b>936,111,729</b>	<b>187,222,346</b>
Project Grants	936,111,729	187,222,346
Programme Grants	0	0
<b>TOTAL REVENUE &amp; GRANTS</b>	<b>66,540,269,211</b>	<b>13,340,253,500</b>
<b>Memorandum items</b>		
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 (% 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
Non-oil Taxes on Income and Property	4,011,430,003	12,034,290,009
Import Exemptions	3,306,593,560	660,819,512
Benchmark Oil Revenue	443,231,737,697	443,231,737,697
<b>Nominal GDP</b>	<b>432,024,391,612</b>	<b>432,024,391,612</b>
<b>Non-Oil Nominal GDP</b>	<b>432,024,391,612</b>	<b>432,024,391,612</b>

Source: MoF

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

*In GHS unless otherwise stated*

	2021 Projected	2021 Proposed Q1
<b>II EXPENDITURE</b>		
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 o/w ABFA	7,352,424,846 694,384,648	1,595,571,683 138,772,097
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
<b>TOTAL EXPENDITURE</b>	<b>103,007,800,736</b>	<b>23,664,596,915</b>
<b>APPROPRIATION</b>		
Total Expenditure	117,186,135,157	27,434,180,520
Arrears Clearance (net change)	103,007,800,736	23,664,596,915
Amortisation	500,000,000	350,000,000
	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	ABFA	Sub-tot
		GoG	GoG				
	<b>Administration</b>	<b>607,390,644</b>	<b>-</b>	<b>607,390,644</b>	<b>875,333,649</b>	<b>138,772,097</b>	<b>1,014,105,747</b>
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
	<b>Economic</b>	<b>170,472,870</b>	<b>-</b>	<b>170,472,870</b>	<b>98,098,495</b>	<b>-</b>	<b>98,098,495</b>
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	9,006,075	-	9,006,075
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
	<b>Infrastructure</b>	<b>33,417,761</b>	<b>-</b>	<b>33,417,761</b>	<b>20,717,577</b>	<b>-</b>	<b>20,717,577</b>
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
	<b>Social</b>	<b>4,112,336,571</b>	<b>-</b>	<b>4,112,336,571</b>	<b>229,773,289</b>	<b>-</b>	<b>229,773,289</b>
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	869,703	-	869,703	194,690	-	194,690
	<b>Public Safety</b>	<b>1,357,796,828</b>	<b>-</b>	<b>1,357,796,828</b>	<b>73,577,367</b>	<b>-</b>	<b>73,577,367</b>
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
	<b>Sub-Total MDA's</b>	<b>6,281,414,674</b>	<b>-</b>	<b>6,281,414,674</b>	<b>1,297,500,376</b>	<b>138,772,097</b>	<b>1,436,272,474</b>

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)	-	-	-	-	-	-
	<b>Sub-Total -Multi Sectoral</b>	<b>158,516,843</b>	<b>1,269,028,632</b>	<b>1,427,545,474</b>	<b>463,294,225</b>	<b>-</b>	<b>463,294,225</b>
	<b>GRAND TOTAL</b>	<b>6,439,931,516</b>	<b>1,269,028,632</b>	<b>7,708,960,148</b>	<b>1,760,794,601</b>	<b>138,772,097</b>	<b>1,899,566,699</b>

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		
		<b>50,382,834</b>	<b>20,000,000</b>	<b>70,382,834</b>		<b>1,691,379,224</b>
	<b>Administration</b>					
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
	<b>Economic</b>	<b>20,455,113</b>	<b>55,214,681</b>	<b>75,669,794</b>		<b>344,241,158</b>
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
	<b>Infrastructure</b>	<b>235,775,164</b>	<b>238,586,878</b>	<b>474,362,042</b>		<b>528,497,380</b>
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
	<b>Social</b>	<b>8,485,000</b>	<b>10,000,000</b>	<b>18,485,000</b>		<b>4,360,594,860</b>
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
	<b>Public Safety</b>	<b>40,525,719</b>		<b>40,525,719</b>		<b>1,471,899,913</b>
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
	<b>Sub-Total MDA's</b>	<b>355,623,829</b>	<b>323,801,559</b>	<b>679,425,389</b>		<b>8,397,112,536</b>

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 (NH.F)	-	-	-	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)	-	-	-	-	-
	<b>Sub-Total -Multi Sectoral</b>	<b>120,984,217</b>	<b>-</b>	<b>120,984,217</b>	<b>14,702,422,033</b>	<b>16,714,245,949</b>
	<b>GRAND TOTAL</b>	<b>476,608,046</b>	<b>323,801,559</b>	<b>800,409,606</b>	<b>14,702,422,033</b>	<b>25,111,358,486</b>

Source: MoF

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

Sn.	Ministries /Departments & Agencies	Retained IGF				Devt Partner Funds			MDAs Total (DP & IGF)	Grand Total
		Wag. & Sal	Goods & Serv.	CAPEX	Sub Tot	Goods & Serv.	CAPEX	Sub Tot		
	<b>Administration</b>	<b>9,130,833</b>	<b>29,293,638</b>	<b>10,577,419</b>	<b>49,001,890</b>	<b>58,004,984</b>	<b>129,989,761</b>	<b>187,994,765</b>	<b>236,996,656</b>	<b>1,928,875,880</b>
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
	<b>Economic</b>	<b>47,278,186</b>	<b>99,720,933</b>	<b>67,078,999</b>	<b>214,078,118</b>	<b>36,758,065</b>	<b>173,613,537</b>	<b>210,371,602</b>	<b>424,449,720</b>	<b>768,690,878</b>
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
	<b>Infrastructure</b>	<b>14,849,036</b>	<b>28,841,416</b>	<b>11,136,099</b>	<b>54,826,551</b>	<b>37,232,648</b>	<b>361,966,866</b>	<b>399,199,514</b>	<b>454,026,065</b>	<b>982,523,445</b>
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	12,299,683	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
	<b>Social</b>	<b>97,687,221</b>	<b>463,967,387</b>	<b>192,163,380</b>	<b>753,817,988</b>	<b>35,729,060</b>	<b>184,267,086</b>	<b>219,996,146</b>	<b>973,814,134</b>	<b>5,334,408,995</b>
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
	<b>Public Safety</b>	<b>2,887,213</b>	<b>19,085,080</b>	<b>4,892,175</b>	<b>26,864,468</b>	<b>5,040,000</b>	<b>45,360,000</b>	<b>50,400,000</b>	<b>77,264,468</b>	<b>1,549,164,381</b>
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
	<b>Sub-Total MDA's</b>	<b>171,832,489</b>	<b>640,908,454</b>	<b>285,848,072</b>	<b>1,098,589,015</b>	<b>172,764,758</b>	<b>895,197,269</b>	<b>1,067,962,028</b>	<b>2,166,551,043</b>	<b>10,563,663,579</b>

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 (Lifetime 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)	-	-	-	-	-	-	-	-	-
73	Tax Refunds	-	-	-	-	-	-	-	-	350,000,000
74	Amortisation	-	-	-	-	-	-	-	-	-
75	Other Transfers (ESLA)	-	-	-	-	-	-	-	-	3,419,583,605
76	Other Transfers (Reallocation to Priority Programmes)	-	-	-	-	-	-	-	-	386,630,791
	<b>Sub-Total - Multi Sectoral</b>	-	-	-	-	156,270,991	-	156,270,991	156,270,991	16,870,516,940
	<b>GRAND TOTAL</b>	<b>171,832,489</b>	<b>640,908,454</b>	<b>285,848,072</b>	<b>1,098,589,015</b>	<b>329,035,749</b>	<b>895,197,269</b>	<b>1,224,233,018</b>	<b>29,537,534,951</b>	<b>27,434,180,519</b>

Source: MoF

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

S/n	Ministries / Departments & Agencies	Compensation of Employees		Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Other Government Obligations	Grand Total
		GoG	GoG	ADFA	GoG	ARFA						
	<b>Administration</b>	<b>607,390,644</b>	<b>675,333,649</b>	<b>138,772,097</b>	<b>50,382,834</b>	<b>20,000,000</b>		<b>49,001,890</b>	<b>187,994,765</b>	<b>1,928,875,880</b>		<b>1,928,875,880</b>
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	-	943,773,613	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	-	7,291,115	-		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	7,504,123	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
	<b>Economic</b>	<b>170,472,670</b>	<b>98,059,493</b>	<b>-</b>	<b>20,485,143</b>	<b>55,214,631</b>		<b>214,079,148</b>	<b>210,371,602</b>	<b>788,690,678</b>		<b>788,690,678</b>
18	Ministry of Food and Agriculture	23,306,343	64,629,680	-	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	-	7,109,988	10,000,000		76,772,469	-	162,228,360		162,228,360
21	Ministry of Trade and Industry	16,435,440	9,008,015	-	5,443,716	17,214,681		54,565,677	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
	<b>Infrastructure</b>	<b>33,417,761</b>	<b>20,747,577</b>	<b>-</b>	<b>235,775,164</b>	<b>238,586,878</b>		<b>54,826,551</b>	<b>399,199,514</b>	<b>982,523,445</b>		<b>982,523,445</b>
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	-	-	-		-	-	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	763,942	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
	<b>Social</b>	<b>4,112,336,571</b>	<b>229,773,289</b>	<b>-</b>	<b>8,485,000</b>	<b>10,000,000</b>		<b>753,817,988</b>	<b>219,996,146</b>	<b>5,334,408,995</b>		<b>5,334,408,995</b>
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	-	-	-		-	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	1,189,659,600	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 Public Commission	869,103	194,690	-	287,500	-		-	-	1,351,293		1,351,293
	<b>Public Safety</b>	<b>1,357,796,828</b>	<b>73,577,387</b>	<b>-</b>	<b>40,525,749</b>	<b>-</b>		<b>26,864,468</b>	<b>50,400,000</b>	<b>1,549,164,631</b>		<b>1,549,164,631</b>
43	Ministry of Justice and Attorney General's Department	24,143,791	878,194	-	1,124,000	-		7,152,235	-	33,096,220		33,096,220
44	Offices of the Legal Aid Commission	-	52,952	-	-	-		-	-	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	9,782,781	6,014,748	-	9,750,000	-		-	-	27,547,529		27,547,529
	<b>Sub-Total MDA's</b>	<b>6,281,414,674</b>	<b>1,297,500,376</b>	<b>138,772,097</b>	<b>355,623,929</b>	<b>323,801,959</b>		<b>1,098,599,015</b>	<b>1,067,962,028</b>	<b>10,563,663,579</b>		<b>10,563,663,579</b>

Source: MoF

## Appendix 2C: 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	-	-	-	-	-	-	-	-	-	-
64	National Health Fund (NHF)	-	-	-	-	-	-	-	-	259,087,194	259,087,194
65	Education Trust Fund	-	-	-	-	-	-	-	-	552,059,147	552,059,147
66	Road Fund	-	-	-	-	-	-	-	-	350,605,719	350,605,719
67	Petroleum Related Funds	-	-	-	-	-	-	-	-	350,524,891	350,524,891
68	Dist. Ass. Common Fund	-	-	-	-	-	-	-	-	7,776,294	7,776,294
69	Transfer to GNPC from Oil Revenue	-	-	-	-	-	-	-	-	434,587,417	434,587,417
70	Other Earmarked Funds	-	-	-	-	-	-	-	-	129,526,678	129,526,678
71	Subsidies to Utility Companies	-	-	-	-	-	-	-	-	1,416,547,356	1,416,547,356
72	Arrears Clearance (net change)	-	-	-	-	-	-	-	-	-	-
73	Tax Refunds	-	-	-	-	-	-	-	-	350,000,000	350,000,000
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
	<b>Sub-Total -Multi Sectoral</b>	<b>1,427,545,474</b>	<b>463,294,225</b>	<b>-</b>	<b>120,984,217</b>	<b>-</b>	<b>-</b>	<b>156,270,991</b>	<b>2,168,094,907</b>	<b>14,702,422,033</b>	<b>16,870,516,940</b>
	<b>GRAND TOTAL</b>	<b>7,708,960,148</b>	<b>1,760,794,601</b>	<b>138,772,097</b>	<b>476,608,046</b>	<b>323,801,559</b>	<b>1,098,589,015</b>	<b>1,224,233,018</b>	<b>12,731,758,486</b>	<b>14,702,422,033</b>	<b>27,434,180,519</b>

Source: MoF



