

**IN THE FIRST SESSION OF THE SIXTH
PARLIAMENT OF THE FOURTH
REPUBLIC OF GHANA**

**REPORT OF THE COMMITTEE ON ROADS AND
TRANSPORT**

ON THE

**2013 ANNUAL BUDGET ESTIMATES OF THE
MINISTRY OF ROADS AND HIGHWAYS**

20TH MARCH, 2013

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HIGHWAYS**

1.0 INTRODUCTION

1.1.0 In fulfillment of Article 179 of the 1992 Constitution of Ghana, the Hon. Minister for Finance, Mr. Seth E. Terkper presented the Budget Statement and Economic Policy of the Government of Ghana for the 2013 fiscal year to the august House on Tuesday, 5th March, 2013. The Rt. Hon. Speaker referred the Budget Estimates of the Ministry of Roads and Highways to the Committee on Roads and Transport for consideration and report pursuant to Orders 140(4), 177 and 189 of the Standing Orders of the House.

1.1.1 During the consideration of the referral, the Committee met with the Hon. Minister for Roads and Highways, Alhaji Amin Amidu Sulemani (MP), the Chief Director, the Directors of the Ministry, Heads of Agencies and key officials of the Ministry and the Schedule Officers from the Ministry of Finance and Economic Planning. Indeed, it is instructive to state that the Ghana Highway Authority (GHA), the Department of Urban Roads (DUR), the Department of Feeder Roads (DFR), the Road Fund Secretariat and the Koforidua Training Centre are the Agencies under the sector Ministry.

1.1.2 The Committee lauds the Hon. Minister and all the Officials who attended upon the Committee for their cooperation.

2.0 REFERENCES

2.1 The Committee used the under-listed as reference materials during its deliberations:

- (a) The 1992 Constitution of Ghana,
- (b) The Standing Orders of the Parliament of Ghana,
- (c) The Budget Statement and Economic Policy of the Government for the 2013 Financial Year,
- (d) The Medium Term Expenditure and Framework (MTEF) for 2013-2015 and the Annual Estimates for the Budget Estimates for the Ministry of Roads and Highways for 2013; and
- (e) The report of the Committee on the 2012 Budget Estimates for the Ministry of Roads and Highways.

3.0 VISION OF THE MINISTRY OF ROADS AND TRANSPORT

The Vision of the Ministry of Roads and Highways is to provide “an integrated, efficient, cost-effective and sustainable road transportation system responsive to the needs of society, supporting growth and

poverty reduction and capable of establishing and maintaining Ghana as a transportation hub of West Africa”.

3.1 MISSION STATEMENT

In order to realize the above Vision, the Ministry’s Mission is to “provide leadership and an enabling environment for the development and maintenance of Ghana’s road transportation system through effective policy formulation, market regulation, asset management and service provision”.

3.2 POLICY OBJECTIVES OF THE ROAD SECTOR

The policy objectives of the Road Sector as outlined in its Medium Term Development Plan (MTDP) and in-line with the Infrastructure and Human Settlement thematic area of the Ghana Shared Growth Development Agenda (GSGDA) 2010- 2013 are as follows:

- Create and sustain an accessible, effective and efficient transport network that meets user needs,
- Integrate land use, transport planning, development planning and service provision,
- Create a vibrant investment and performance-based management environment that maximize benefits for public and private sector investors,

- Develop and implement comprehensive and integrated policy, governance and institutional Frameworks,
- Ensure sustainable development in the Roads Sub-sector; and
- Develop a multi-disciplinary human resource base to facilitate the implementation of our programmes.

4.0 PERFORMANCE OF THE ROAD SECTOR IN 2012 FISCAL YEAR

4.1 GHANA HIGHWAY AUTHORITY (GHA)

4.1.1 Trunk Road Development Projects

4.1.2 Under the Trunk Road Development Projects, the GHA effectively supervised to completion, a number of major road infrastructural works namely: the Achimota-Ofankor, Nsawam Bypass, Nkawkaw Bypass 1, Akatsi-Akanu, Akatsi-Agbozume and Techiman-Apaaso were completed. Six contracts for the under listed major trunk roads were also awarded and are in various stages of completion:

- Asikuma Junction-Hohoe
- Dodo-Pepesu Nkwanta
- Nkwanta-Oti Damanko
- Fufulso-Sawla
- Ayamfuri-Asawinso
- Agona Junction-Elubo

4.2 Trunk Road Maintenance/ Improvement Projects

4.2.1 The GHA undertook routine maintenance and periodic maintenance activities such as regravelling, resealing and spot improvement on 10,674km and 186km respectively of the trunk road network. Both translate to 93% performance of 11,199km planned for execution on routine maintenance and 3% of 6,635km planned for periodic maintenance. A number of roads under upgrading to bituminous surfacing, partial reconstruction and rehabilitation are on-going in various parts of the Country and are at various stages of completion.

4.2.2 The implementation of the Law on Axle Load Limit was vigorously pursued during the year under review which has resulted in the decline of overloading from 27.6% in January, 2011 to 16% at the end of December, 2012.

4.3 DEPARTMENT OF URBAN ROADS (DUR)

4.3.1 The DUR facilitated the completion of major urban road projects in the cities of Accra and Kumasi to reduce the vehicular traffic congestion.

These projects include:

- (a) Expansion of the Odaw Bridge and the construction of the Flyover Bridge,
- (b) Extension of the La-Teshie Road in Accra,

- (c) Gulf House to GIMPA By-Pass in Accra,
- (d) Dansoman main roads in Accra,
- (e) Reconstruction of the Oforikrom–Asokwa By-Pass (including an Interchange at Timber Gardens) and the Lake Road in Kumasi; and
- (f) Rehabilitated over two hundred (200) Traffic Signals in the major urban centres to reduce intersection bottlenecks.

4.3.2 In furtherance of the overarching focus of the Ministry to protect the huge capital outlay in road infrastructure, the DUR was able to carry out grading works on 8,223km and 17,914m²/km of pothole patching on the urban road network. This represents about 93% of planned work of 8,800km.

4.4 DEPARTMENT OF FEEDER ROADS (DFR)

4.4.1 The DFR undertook a total of 8,500km of routine and 400km of periodic maintenance during the 2012 fiscal year. Both represent 32% performance of planned work of 26,790km for routine maintenance and 61% of 660km planned periodic maintenance. A number of feeder roads are under rehabilitation and others with soft spots are being improved under the first component of the Transport Sector Project. Under this project, 50 out of 84 contracts have been awarded and 241km have been completed.

Out of the thirty (30) major/small span bridges that were budgeted for completion in 2012, twelve (12) were completed and the rest are at various stages of completion. Some of the completed bridges include the Tetegu Junction-Tetegu (Ga South) on River Densu and the Postin Junction-Awobrem (Gomoa East) on the Ayensu River.

Besides, eighty-two (82) out of one hundred and four (104) steel bridges launched with the support of three donor countries have been completed and opened to traffic.

4.4.2 Sixty-Nine (69) District Capitals within the ten regions of Ghana benefitted from the District Capital Roads Improvement Project (DCRIP). The projects that were completed in the year under review include that of the Dangbe East (Ada) and Adentan Municipal Assembly (Adenta) in the Greater Accra region, Atiwa (Kwabeng) in the Eastern region, Ajumako Enyan Essiam (Besease) and Gomoa East (Afansie) in the Central region, Wassa Amenfi West (Asankragua) and Sefwi (Sefwi Wiaso) in the Western region, Ejura Sekyidumase (Ejura) in the Ashanti region, Pru (Yeji) and Jaman North (Sampa) in the Brong-Ahafo region, North Tongu (Adidome) and Krachi West (Krachi) in the Volta region, Bole (Bole) and Tolon/Kumbungu (Tolon) in the Northern region, Bolgatanga (Bolgatanga) in the Upper East region and Nadowli (Nadowli) in the Upper West region.

4.4.3 The COCOBOD collaborated with the DFR in rehabilitating, upgrading and maintenance of roads vital for the haulage of cocoa, coffee and sheanuts nationwide. A total of 308km of feeder roads was completed in 2012 whilst a total of 580km earmarked for minor improvement are currently under various stages of completion.

4.5 ROAD FUND

The total revenue that accrued into the Fund by the close of December, 2012 was estimated at GH¢235.0million. Three (3) additional Road Toll Collection Stations were erected at New Offinso (Kumasi-Techiman road), Kubease (Nkawkaw-Kumasi road) and Sawla (Bole-Wa road) which significantly improved the revenue into the Road Fund over the 2011 annual revenue by GH¢26.0million.

**TABLE 1: APPROVED BUDGET AGAINST DISBURSEMENT FOR 2012
FISCAL YEAR**

| MRH AND ITS AGENCIES PERFORMANCE ANALYSIS AS AT DECEMBER 2012 | | | |
|--|-------------------------------|--|------------------------|
| EXPENDITURE ITEM | 2012 CEILING (GH¢) | DISBURSMENT AS AT DECEMBER 2012 | % DISBURSED |
| COMPENSATION OF EMPLOYEES | 14,671,127 | 38,201,019 | 260.4 |
| GOODS AND SERVICES | 2,668,890 | 1,579,045 | 59.2 |
| ASSETS | 70,000,000 | 463,879,520 | 662.7 |
| Actual Works | - | 248,138,562 | |
| Road Arrears | | 215,740,958 | - |
| SUB-TOTAL (GoG) | 87,340,017 | 503,659,584 | 576.7 |
| DONOR | 600,394,151 | 287,577,582 | 47.9 |
| <i>Goods and Services</i> | 25,614,668 | | |
| <i>Assets</i> | 574,779,483 | - | - |
| ROAD FUND | 179,510,713 | 250,393,779 | 139.5 |
| IGF | 549,355 | 830,150 | 151.1 |
| <i>Goods and Services</i> | 449,695 | | |
| <i>Assets</i> | 99,660 | - | - |
| ABFA ALLOCATION | 40,000,000 | 39,938,351 | 99.8 |
| GRAND TOTAL | 907,794,236 | 1,082,399,446 | 119.2 |

The disbursement on Goods and Services and of Donor Funds from Table 1 are lower than target whilst that of Assets has exceeded the approved budget ceiling six (6) fold.

5.0 OUTLOOK FOR 2013

5.1 MRH HEADQUARTERS

The Ministry and its Agencies will ensure effective linkages with the thematic areas of the National Medium Term Development Plan (2010-2013) under the Ghana Shared Growth Development Agenda (GSGDA) for greater impact in the overall Government objective of reducing poverty and creating wealth.

In its bid at facilitating efficiency in the management of the road infrastructure, the Ministry proposed in the 2013 Budget to recruit and maintain enough officers to manage the sector.

The Ministry will explore Public Private Partnership (PPP) Schemes in the financing, construction and management of road infrastructure with the PPP framework. Feasibility studies and new transaction process will therefore commence this year on the following:

- Dualization of the Accra Cape Coast Takoradi road
- The rehabilitation and expansion of the Accra-Tema
- Motorway and additional Lanes; and
- Dualization of Accra-Kumasi Highway

The Ministry will continue to pursue its objective of improving access through better distribution and integration of the road network system.

The Ministry will also maintain its focus on routine and periodic maintenance activities to protect the huge investment made in providing road infrastructure, continue with upgrading and rehabilitation works that are on-going in order to achieve a desirable road condition mix in line with the GSGDA.

In view of these, routine and periodic maintenance will be undertaken on 11,199km and 300km of trunk roads respectively. In addition 29,634km of feeder roads will have routine maintenance whilst 420km of roads with soft spots will be improved. The Urban Department will undertake routine and periodic maintenance on 9,170km of roads.

5.2 AXLE LOAD CONTROL

5.2.1 The Ministry will continue to intensify the implementation of the Law on Axle Load Limit as provided for in the Road Traffic Act 2004 (Act 683) and the ECOWAS Supplementary Act to preserve the road asset.

5.3 GHANA HIGHWAY AUTHORITY (GHA)

5.3.1 Road Development Works

5.3.2 The following on-going projects among others will achieve significant progress during the 2013 fiscal year: Nsawam-Suhum-Apedwa road, La-Teshie road, Sunyani road in Kumasi, Eastern Corridor roads;

Asikuma Junction-Have, Nkwanta-Oti Damago, Enchi-Dadieso road, Asankragwa-Enchi road, Berekum-Sampa road, Walewale-Gambaga road and Navrongo-Tumu road. The others include Bomfa Junction Asiwa-Bekwai, Sefwi Bekwai-Eshiem-Asankragwa and Obogu-Ofoase-Gyaden-Agyenkwaso roads.

5.3.2 DEPARTMENT OF FEEDER ROADS

The maintenance, rehabilitation and improvement of feeder roads including the construction of bridges will continue especially for on-going projects.

5.3.3 DEPARTMENT OF URBAN ROADS

The Department will continue with its road expansion projects to reduce vehicular traffic congestion in the cities and urban centres. Some of the road projects include Giffard and Burma Camp roads, Tetteh Quarshie-Madina-Pantang , Spintex road – Polo ground bypass American House-Madina and the emergency rehabilitation of Spintex and East Legon roads.

**TABLE 2: MDA PLANNED BUDGET FOR 2013 AGAINST APPROVED
CEILINGS**

| EXPENDITURE ITEM | CEILING FOR 2013 BUDGET | PLANNED BUDGET FOR 2013 | VARIANCE | VAR % |
|--------------------------------------|------------------------------------|--|----------------------|--------------|
| COMPENSATION OF EMPLOYEES | 19,651,771 | 30,744,120 | 11,092,349 | 36.1 |
| GOODS AND SERVICES | 805,566 | 8,006,670 | 7,201,104 | 89.9 |
| ASSETS | 65,617,270 | 921,959,560 | 856,342,290 | 92.9 |
| Matching Funds | | 56,143,280 | | |
| Compensation | | 73,882,910 | | |
| Wholly GoG - O | | 336,566,174 | | |
| Wholly GoG - N | | 178,778,116 | | |
| Taxes and Duties | | 5,050,000 | - | - |
| Arrears | | 239,000,000 | | |
| Permits and Legal Fees | | | | |
| EIA/SEA | | 32,539,080 | | |
| SUB - TOTAL (GoG) | 86,074,607 | 960,710,350 | 874,635,743 | 91.0 |
| ROAD FUND | 206,696,665 | 454,590,600 | 247,893,935 | 54.5 |
| <i>Arrears (Actual)</i> | | 182,740,600 | | |
| <i>Works in fiscal year</i> | | 271,850,000 | - | - |
| DONOR | 313,484,595 | 320,075,690 | 6,591,095 | 2.1 |
| <i>Goods and Services</i> | 62,696,919 | | | |
| <i>Assets</i> | 250,787,676 | - | - | - |
| ABFA ALLOCATION | 100,000,000 | - | (100,000,000) | |
| IGF | 466,070 | 1,552,000 | 1,085,930 | 70.0 |
| GRAND TOTAL | 706,721,937 | 1,736,928,640 | 1,030,206,703 | 59.3 |

**TABLE 3: COMPARISON OF APPROVED BUDGET FOR 2012 WITH 2013
CEILINGS**

| EXPENDITURE ITEMS | YEAR 2012 | YEAR 2013 | VARIANCE | VAR % |
|--------------------------------------|--------------------|--------------------|----------------------|---------------|
| COMPENSATION OF EMPLOYEES | 14,671,127 | 19,651,771 | 4,980,644 | 25.3 |
| GOODS AND SERVICE ASSETS | 2,668,890 | 805,566 | (1,863,324) | (69.8) |
| ASSETS | 70,000,000 | 65,617,270 | (4,382,730) | (6.3) |
| SUB-TOTAL (GoG) | 87,340,017 | 86,074,607 | (1,265,410) | (1.4) |
| DONOR | 600,394,151 | 313,484,595 | (286,909,556) | (47.8) |
| ROAD FUND | 179,510,713 | 206,696,665 | 27,185,952 | 13.2 |
| IGF | 549,355 | 466,070 | (83,285) | (15.2) |
| ABFA ALLOCATION | 40,000,000 | 100,000,000 | 60,000,000 | 60.0 |
| TOTAL | 907,794,236 | 706,721,937 | (201,072,299) | (22.1) |

6.0 OBSERVATIONS AND RECOMMENDATIONS

- 6.1 For the second consecutive year, the Committee notes with great dissatisfaction, the ceiling of **GH¢65,617,270** provided for Assets against the Ministry's planned request of **GH¢921,959,560.00**. In as much as the amount provided is woefully inadequate to impinge on the desired outcomes within the road infrastructural work, the Committee harbours the premonition that the untimely releases of funds by the Ministry of Finance will further compound the already dire situation in the road infrastructure development.
- 6.2 A discourse with beneficiary communities during a field tour by the Committee last year and indeed observations made by the Committee brought to fore, the high rate of deterioration of most of the newly constructed urban and feeder roads nationwide. Although no scientific analysis of the situation has been carried out by the Committee, poor design of such roads, the use of inferior construction materials and inadequate supervision by the Engineers of the sector Ministry cannot be ruled out. The Committee will urge the sector Ministry to immediately conduct a study to unearth the causes of premature failure of roads. Meanwhile, action should be expedited to rigorously enforce standards and also resort to effective field supervision and monitoring of road projects.

- 6.3 Cognizant of the issue highlighted in the preceding paragraph 6.2, the Committee is agreeable with the proposition of the sector Ministry to implement a human resource development strategy aimed at strengthening coordination and oversight among others. This is laudable effort and we should not allow it to remain just in print.
- 6.4 An issue which the Committee deems as critical failing which the road infrastructure network will greatly be affected is the 124 officers of the Ghana Highway Authority who will reach the mandatory retirement age this year. Already, the staff strength of the Ministry and indeed the Department at issue falls below the required establishment. In spite of the fact that the sector Ministry has made a provision in this year's budget to recruit and retain personnel, the Committee respectfully appeals to the House to urge the Ministry of Finance accord priority to the programme and facilitate the timely release of the required funds to the Ministry of Roads and Highways to recruit personnel to replace those earmarked for retirement, especially the technical staff.
- 6.5 The Committee could not properly assess details of work activities carried out by the Agencies of the Ministry on routine maintenance on the road infrastructure net work due to the procedure used by the Ministry in its reporting. In order to forestall such ambiguities, the Committee appeals to the Ministry to ensure that subsequent reports on routine maintenance of the road infrastructure network are based on actual activity that had been undertaken.

- 6.6 As a select Committee charged with superintending the Ministry of Roads and Highways, it is our expectation that the road network in our Country is safe and comfortable to drive on. However the Committee notes with concern, steep slopes of speed tables (ramps) on most of our Highways which pose danger to motorists. Besides, there are multiple unauthorized speed ramps erected by communities along the road network which are equally dangerous. The Committee has already raised the matter with the Ministry and hopes that immediate action will be taken to rectify the anomaly.
- 6.7 The Committee also noted that the COCOBOD as at the time of meeting the Ministry had not made provision for funds for road projects intended to provide access to cocoa, shea butter and coffee growing areas.
- 6.8 It was observed that the total arrears for payment to Contractors for projects funded by the Road Fund was estimated at GH¢182,740,600.00. The Committee is not happy with this situation since delay in paying Contractors affect the road construction industry and the performance of individual Contractors.
- 6.9 The Committee also noted with concern the reduction to 10% of the Ministry's request for Goods and Services, the fund from which Agencies purchase fuel for supervision and repairs of supervisory vehicles.

Inadequate supervision as a result of limited resources had contributed to poor quality of road works done and indeed, a great cost to the nation.

7.0 CONCLUSION

The pivotal role played by the road sector is known to all. Therefore, for the Ministry of Roads and Highways to realize its objectives and mission, the Committee urges the House to adopt this report and approve the sum of **GH¢706,721,937.00 (Seven Hundred and Six Million, Seven Hundred and Twenty-One Thousand, Nine Hundred and Thirty-Seven Ghana Cedis)** for the activities of the Ministry of Roads and Highways for the 2013 financial year.

Respectfully Submitted,



MATTHEW ABREFA TAWIAH
CLERK TO THE COMMITTEE
COMMITTEE ON ROADS AND
TRANSPORT



HON. MICHAEL COFFIE BOAMPONG
CHAIRMAN,
COMMITTEE ON ROADS AND
TRANSPORT

MARCH, 2013

2013 APPROPRIATION SUMMARY OF EXPENDITURE BY DEPARTMENT, ECONOMIC ITEM AND FUNDING SOURCE

(in GH Cedis)

| SECTOR / MDA / MIDA | Ministry of Roads and Highways | Compensation of Employees | Central GOG and CF Goods/Service Other Expense | Assets (Capital) | Total GoG | Comp. of Emp | I G F | | STATUTORY | ABFA | NREG | MDF/Cocoa /SIP/Others | Comp. of Emp | D O N O R | Assets (Capital) | Tot Donor | Grand Total Less NREG/ STATUTORY | |
|-------------------------------|--------------------------------|---------------------------|--|------------------|-----------|--------------|------------------|------------|------------|-------------|---------------|-----------------------|--------------|-----------|------------------|-------------|----------------------------------|-------------|
| | | | | | | | Assets (Capital) | Total IG/F | | | | | | | | | | |
| Headquarters | 19,651,771 | 805,565 | 65,617,270 | 85,074,605 | 0 | 466,070 | 404,070 | 0 | 266,070 | 205,696,665 | 1,000,000,000 | 0 | 100,000,000 | 0 | 1,958,813 | 311,525,922 | 313,484,995 | 500,025,222 |
| General Administration | 833,995 | 152,696 | 792,400 | 1,779,091 | 0 | 404,070 | 404,070 | 0 | 404,070 | 32,396,665 | 1,207,800 | 0 | 0 | 0 | 1,958,813 | 0 | 1,958,813 | 5,349,574 |
| Ghana Highway Authority | 10,990,391 | 422,570 | 31,685,655 | 43,008,616 | 0 | 0 | 0 | 0 | 57,100,000 | 48,304,146 | 0 | 0 | 0 | 0 | 130,086,537 | 130,086,537 | 221,399,489 | |
| General Administration | 10,990,391 | 422,570 | 31,685,655 | 43,008,616 | 0 | 0 | 0 | 0 | 57,100,000 | 48,304,146 | 0 | 0 | 0 | 0 | 130,086,537 | 130,086,537 | 221,399,489 | |
| Department of Urban Roads | 3,726,746 | 111,980 | 21,176,796 | 25,015,522 | 0 | 0 | 0 | 0 | 55,800,000 | 32,273,204 | 0 | 0 | 0 | 0 | 152,057,013 | 152,057,013 | 209,345,739 | |
| Headquarters | 3,726,746 | 111,980 | 21,176,796 | 25,015,522 | 0 | 0 | 0 | 0 | 55,800,000 | 32,273,204 | 0 | 0 | 0 | 0 | 152,057,013 | 152,057,013 | 209,345,739 | |
| Greater Accra Regional Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Volta Regional Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Eastern Regional Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Central Regional Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Western Regional Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ashanti Regional Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bronx Ahafo Regional Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Northern Regional Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Upper East Regional Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Upper West Regional Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Feeder Roads | 4,200,639 | 118,320 | 11,962,219 | 16,271,178 | 0 | 62,000 | 62,000 | 0 | 62,000 | 61,400,000 | 18,215,050 | 0 | 100,000,000 | 0 | 29,382,232 | 29,382,232 | 63,930,460 | |
| Headquarters | 2,599,532 | 81,380 | 11,962,219 | 14,633,131 | 0 | 62,000 | 62,000 | 0 | 62,000 | 61,400,000 | 18,215,050 | 0 | 100,000,000 | 0 | 29,382,232 | 29,382,232 | 62,292,413 | |
| Greater Accra Regional Office | 98,047 | 3,694 | 0 | 101,741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 101,741 |
| Volta Regional Office | 147,740 | 3,694 | 0 | 151,434 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 151,434 |
| Eastern Regional Office | 196,432 | 3,694 | 0 | 200,526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,526 |
| Central Regional Office | 128,082 | 3,694 | 0 | 131,776 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131,776 |
| Western Regional Office | 166,687 | 3,694 | 0 | 170,381 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 170,381 |
| Ashanti Regional Office | 229,580 | 3,694 | 0 | 233,274 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 233,274 |
| Bronx Ahafo Regional Office | 228,338 | 3,694 | 0 | 232,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 232,052 |
| Northern Regional Office | 201,965 | 3,694 | 0 | 205,659 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205,659 |
| Upper East Regional Office | 95,009 | 3,694 | 0 | 98,703 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 98,703 |
| Upper West Regional Office | 108,807 | 3,694 | 0 | 112,501 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 112,501 |
| Internal Audit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |