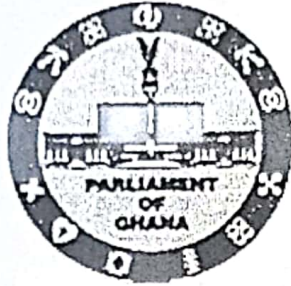


IN THE FOURTH SESSION OF THE EIGHTH PARLIAMENT
OF THE FOURTH REPUBLIC OF GHANA



**REPORT OF THE JOINT COMMITTEE ON
BUDGET AND FINANCE ON THE
EXPENDITURE IN ADVANCE OF
APPROPRIATION FOR JANUARY TO
MARCH, 2025**

1.0 INTRODUCTION

The **Expenditure in Advance of Appropriation for January to March 2025** was laid in the House on **Thursday, 2nd January, 2025** and was subsequently *referred* to the Joint Committee on Budget and Finance for consideration and report in accordance with Article 180 of the 1992 Constitution and the Standing Orders of the House.

To consider the referral, the Committee met with the Minister for Finance, Hon Mohammed Amin Adam and other officials from the Ministry of Finance and the Controller and Accountant General's Department.

Appreciation goes to the Hon Minister for Finance, the Chief Director, the Controller and Accountant-General, Director of Budget and other officials of the Ministry of Finance, for attending upon the Committee.

2.0 REFERENCES

The Committee referred to and/was guided by the following documents in its deliberations on the Expenditure in Advance of Appropriation for the 2025 Financial Year;

- The 1992 Constitution of the Republic of Ghana
- Estimates of the Revenues and Expenditure of the Government of Ghana for the 2025 financial year
- The Standing Orders of the House
- The Public Financial Management Act, 2016 (Act 921)

3.0 BACKGROUND

The 1992 Constitution of the Republic of Ghana provides in Article 179 (1) that 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.

Article 180 also provides 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, authorize 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.

Likewise, Section 23 of the Public Financial Management Act, 2019 (Act 921) provides that

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

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

(b) warrant addressed to the Minister,

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

The President, being satisfied that the Appropriation Act in respect of 2025 financial year will not come into operation at the beginning of the year, has caused the Minister for Finance to submit on his behalf the 2025 Expenditure in Advance of Appropriation for January to March 2025 to Parliament for approval.

The Expenditure in Advance of Appropriation for January to March 2025 shows the amount Government would require out of the Consolidated Fund to meet expenditure on public services until the 2025 Annual Estimates are considered and approved by Parliament.

4.0 TOTAL AMOUNT OF EXPENDITURE IN ADVANCE OF APPROPRIATION

The total amount of money required for government expenditure for the first quarter of 2025 in advance of appropriation is *Sixty-Eight Billion, One Hundred and Thirty-Four Million, Six Hundred and Seventy-Four Thousand, Five Hundred and Twenty-Seven Ghana Cedis (GhC 68,134,674,527)*.

The anticipated expenditure to be covered under this vote is as summarized in the Table 1 below:

No	EXPENDITURE	AMOUNT (GH¢)
1	Compensation of Employees	16,462,828,490
2	Use of Goods and Services	3,123,221,785
3	Interest Payment	20,691,523,500
4	Subsidies	45,507,080
5	Grants to Other Government Units	9,193,773,211
6	Social Benefits	234,703,983
7	Other Expenditure	9,463,817,451
8	Capital Expenditure	5,293,248,499
	TOTAL EXPENDITURE	64,508,623,999
9	Arrears Clearance	2,345,505,925
10	Amortisation	1,280,544,603
	EXPENDITURE IN ADVANCE OF APPROPRIATION (EAA)	68,134,674,527

APPENDIX: Please find attached as APPENDIX, comprehensive tables and assumptions of the **Expenditure in Advance of Appropriation for the 2025 Financial Year.** (January-March 2025).

4.1 Revenues

Total revenue and grants for the First Quarter is projected to amount to GH¢42,543,337,219.00 (equivalent to 3.5 percent of GDP). This is made up of an amount of GH¢41,874,679,344.00 being Domestic Revenue and GH¢668,657,875.00 being Grants.

Out of the amount of GH¢41,874,679,344.00, Total Revenue for the period is expected to amount to GH¢35,822,933,519.00, non-tax revenue is expected to reach GH¢4,764,883,797.00 while Social Security Contributions and other revenue are expected to amount to GH¢247,474,555.00 and GH¢1,039,387,473.00. Tax refunds for the period is expected to amount to GH¢2,371,461,744.00

5.0 OBSERVATIONS

The Committee made the following observations:

5.1 Compensation of Employees

The Committee observed that projected expenditure in relation to Compensation of Employees is GH¢16,462,828,490.00.

5.2 Use of Goods and Services

The Committee further observed that projected expenditure in relation to Goods and Services is GH¢3,123,221,785.00.

5.3 Other Expenditure

The Committee noted that projections in respect of interest payments amounted to GH¢20,691,523,500.00. The amount includes payments to the Energy Sector Levy Account (ESLA) and Independent Power Producers (IPPs).

5.4 Non-Interruption of Government Business

The Committee inquired whether the late submission of the Expenditure in Advance of Appropriation would adversely impact on government business.

The Minister for Finance, Hon Amin Adam assured the Committee that despite the late submission, there would be no adverse impact on government business. He explained that although it normally takes a week to load figures onto the GIFMIS, in respect of the 2025 Expenditure in Advance of Appropriation, they would take steps to upload the figures onto the GIFMIS in less than a week in order to ensure that government business is not interrupted.

5.5 Projected Expenditure in respect of Parliament and Parliamentary Service, the Judiciary and Judicial Service and the Audit Service

The Committee inquired from the Minister for Finance whether the projected expenditures in respect of the Independent Constitutional Bodies mentioned afore, as captured in the Expenditure in Advance of Appropriation, reflect Budget Estimates of the Bodies as submitted to the President for the Quarter.

The Minister informed the Committee that the figures as captured in the Expenditure in Advance of Appropriation, reflect the Budget proposals submitted by the Bodies to His Excellency the President, as same were brought to the attention of the Ministry of Finance for inclusion.

5.6 Liabilities Fallen Due

The Committee inquired whether the amortization amount of GH¢1,280,544,603.00 has been programmed to be paid within the period under consideration. The Minister responded in the affirmative that the amount is due to be paid within the period.

The Committee again inquired whether there was enough provision to cater for the amortization and other obligations including interest payments. The Minister informed the Committee that the Sinking Fund has sufficient balance to make those payments.

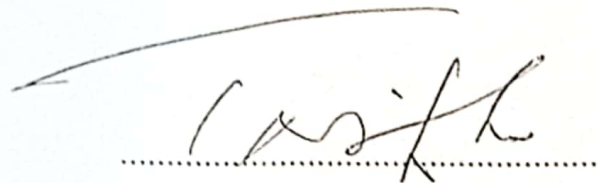
6.0 CONCLUSION

The Committee respectfully recommends to the House to *adopt* this report and *approve* by Resolution, the sum of ***Sixty-Eight Billion, One Hundred and Thirty-Four Million, Six Hundred and Seventy-Four Thousand, Five Hundred and Twenty-Seven Ghana Cedis*** (Gh¢ 68,134,674,527) as **Expenditure in Advance of Appropriation for January to March 2025** for the purpose of meeting expenditure necessary to carry on the services of Government for the period January to March, 2025 in accordance with Article 180 of the 1992 Constitution of the Republic of Ghana, the Public Financial Management Act, 2016 (Act (921) and the Standing Orders of the House.

Respectfully submitted.



MR SAMUEL ADUAMOAH-ADDO
(CLERK, BUDGETCOMMITTEE)



HON THOMAS NYARKO AMPEM
(CHAIRMAN, BUDGET COMMITTEE)

January, 2025

APPENDIX

2025 Expenditure in Advance of Appropriation

Appendix 1A: Summary of Central Government Operations – 2025

<i>In GH¢, unless otherwise stated</i>	2025 Budget	2025 Prog. Q1
I. REVENUES		
Total Revenue & Grants	208,394,328,651	42,543,337,219
(per cent of GDP)	17.1	3.5
Domestic Revenue	205,719,697,152	41,874,679,344
Tax Revenue	172,477,173,727	35,822,933,519
Taxes on Income and Property	78,643,355,422	15,731,500,332
Personal	27,070,413,620	7,017,603,405
Company Taxes	36,780,348,440	5,095,654,635
Company Taxes on OI	3,566,356,527	851,794,472
Other Direct Taxes	11,226,236,835	2,766,447,820
Taxes on Domestic Goods and Services	83,031,369,798	20,257,842,450
Excises	10,119,870,855	2,029,967,714
VAT	45,248,308,558	11,312,077,139
National Health Insurance Levy (NHIL)	9,836,733,340	2,459,183,335
GETFund Levy	9,836,733,340	2,459,183,335
Communication Service Tax	1,590,217,411	397,554,353
E-Transaction Levy	2,433,708,662	608,427,166
Covid-19 Health Levy	3,965,797,631	991,449,408
International Trade Taxes	22,295,009,924	2,205,052,481
Import Duties	22,295,009,924	2,205,052,481
Tax Refunds	-11,492,561,418	-2,371,461,744
Social Contributions	989,898,219	247,474,555
Non-Tax Revenue	25,434,989,230	4,764,883,797
Other Revenue	6,817,635,976	1,039,387,473
Grants	2,674,631,499	668,657,875
Project Grants	2,674,631,499	668,657,875
Programme Grants	0	0
II. EXPENDITURE	257,496,073,113	66,854,129,924
Total Expenditure	244,428,485,626	64,508,623,999
(percent of GDP)	20.1	5.3
Compensation of Employees	72,451,313,958	16,462,828,490
Wages & Salaries	65,266,938,521	14,666,734,630
(percent of GDP)	5.4	1.2
Social Contributions	7,184,375,437	1,796,093,859
Use of Goods and Services	12,608,541,781	3,123,221,785
Interest Payment	53,839,900,525	20,691,523,500
Domestic	45,274,000,000	14,844,771,306
External	8,565,900,525	5,846,752,195
Subsidies	342,028,321	45,507,080
Grants to Other Government Units	46,434,937,746	9,193,773,211
Social Benefits	1,338,322,381	234,703,983
Other Expenditure	26,050,903,591	9,463,817,451
<i>o/w Energy Sector Payment Shortfalls</i>	26,050,903,591	9,463,817,451
Capital Expenditure	31,362,537,324	5,293,248,499
Domestic Financed	14,551,082,500	3,588,617,403
Foreign Financed	16,811,454,824	1,704,631,095
Overall Balance Commitment (incl. Outstanding Exp. Claims)	-36,034,156,975	-21,965,286,781
(percent of GDP)	-3.0	-1.8
Arrears clearance (net change)	-13,067,587,487	-2,345,505,925
<i>o/w Clearance Outstanding Payables</i>	-13,067,587,487	-2,345,505,925
<i>o/w Payables build-up</i>	0	0
Overall Balance (Cash)	-49,101,744,461	-24,310,792,706
(percent of GDP)	-4.0	-2.0
Discrepancy³	0	0
Overall balance (incl. Divestiture and Discrepancy)	-49,101,744,461	-24,310,792,706

Source: MoF

Appendix 1A: Summary of Central Government Operations – 2025

<i>In GHS unless otherwise stated</i>	2025 Budget	2025 Prog. Q1
Financing	49,101,744,461	24,310,792,706
Foreign (net)	1,459,297,695	4,435,428,617
Borrowing	32,882,297,695	5,715,973,221
Project Loans	14,136,823,325	1,035,973,221
Programme Loans	18,745,474,370	4,680,000,000
o/w IMF	11,756,743,507	0
o/w World Bank DPO	6,988,730,863	4,680,000,000
Sovereign (Eurobonds, Green Bonds, Term Loans, Others)	0	0
Amortisation (due)	-31,423,000,000	-1,280,544,603
Domestic (net)	49,012,087,649	20,202,491,374
Banking	35,511,467,294	9,974,586,039
Bank of Ghana ¹	0	0
Comm. Banks	35,511,467,294	9,974,586,039
Non-banks	13,500,620,355	10,227,905,335
Ghana Petroleum Funds	-1,110,519,635	-265,238,340
Transfer to Ghana Petroleum Funds	-3,701,732,116	-884,127,801
o/w Stabilisation Fund	-2,591,212,481	-618,889,461
o/w Heritage Fund	-1,110,519,635	-265,238,340
Net Transfer from Ghana Stabilisation Fund	2,591,212,481	618,889,461
Sinking Fund	-259,121,248	-61,888,946
Contingency Fund	0	0
<i>Memorandum Items</i>		
Domestic Revenue	205,719,697,152	41,874,679,344
(percent of GDP)	16.9	3.4
Domestic expenditure	173,777,130,277	42,112,469,403
(percent of GDP)	14.3	3.5
Domestic Primary Balance	31,942,566,875	-237,790,060
(percent of GDP)	2.6	0.0
Primary Balance (Commitment)	17,805,743,550	-1,273,763,280
(percent of GDP)	1.5	-0.1
Primary Balance (Cash)	4,738,156,064	-3,619,269,205
(percent of GDP)	0.4	-0.3
Primary Balance (excl. IPP & FnSec)	30,789,059,654	5,844,548,246
(percent of GDP)	2.5	0.5
Non-oil Primary Balance	-11,772,476,993	-7,562,696,022
(percent of GDP)	-1.0	-0.6
Overall Balance (cash, discrepancy, excl. energy sector payments, fnsec bailout)	-23,050,840,871	-14,846,975,254
(percent of GDP)	-1.9	-1.2
Overall Balance (Commitment)	-36,034,156,975	-21,965,286,781
(percent of GDP)	-3.0	-1.8
Overall Balance (cash, discrepancy)	-49,101,744,461	-24,310,792,706
(percent of GDP)	-4.0	-2.0
Oil Revenue	16,510,633,057	3,943,426,817
(percent of GDP)	1.4	0.3
Non-Oil Revenue and Grants	191,883,695,595	38,599,910,402
(percent of GDP)	15.8	3.2
Benchmark Oil Revenue	12,339,107,052	2,947,092,669
(percent of GDP)	1.0	0.2
Annual Budget Funding Amount (ABFA)	8,637,374,937	2,062,964,868
(percent of GDP)	0.7	0.2
Non-Oil GDP	1,216,673,542,502	1,216,673,542,502
Non-Oil Non-Oil GDP	1,168,991,792,173	1,168,991,792,173

Source: MoF

Appendix 1B: Economic Classification of Central Gov't Revenue - 2025

<i>In Gh¢ unless otherwise stated</i>	2025 Budget	2025 Prog. Q1
NON-OIL TAX REVENUE	172,477,173,727	35,822,933,519
TAX REVENUE	172,477,173,727	35,822,933,519
TAXES ON INCOME & PROPERTY	78,643,355,422	15,731,500,332
Personal	27,070,413,620	7,017,603,405
PAYE	25,770,795,287	6,692,698,822
Self Employed	1,299,618,334	324,904,583
Companies	36,780,348,440	5,095,654,635
Company Taxes on Oil	3,566,356,527	851,794,472
Others	11,226,236,835	2,766,447,820
Other Direct Taxes	7,010,617,542	1,712,542,997
o/w Royalties from Oil	3,594,741,423	858,573,967
o/w Mineral Royalties	2,831,595,680	707,898,920
Growth and Sustainability Levy	2,190,337,796	547,584,449
Finsec clean-up Levy	200,000,000	50,000,000
Airport Tax	1,825,281,497	456,320,374
TAXES ON DOMESTIC GOODS AND SERVICES	83,031,369,798	20,257,842,450
Excises	10,119,870,855	2,029,967,714
Excise Duty	3,197,999,991	799,499,998
Petroleum Tax	6,921,870,864	1,230,467,716
o/w Energy Fund levy	70,723,503	17,680,876
o/w Road Fund levy	3,166,707,219	791,676,805
VAT	45,248,308,558	11,312,077,139
Domestic	29,535,299,301	7,393,824,825
External	15,713,009,256	3,928,252,314
National Health Insurance Levy (NHIL)	9,836,733,340	2,459,183,335
Customs Collection	3,888,036,893	972,009,223
Domestic Collection	5,948,696,447	1,487,174,112
GETFund Levy	9,836,733,340	2,459,183,335
Customs Collection	3,888,036,893	972,009,223
Domestic Collection	5,948,696,447	1,487,174,112
Communication Service Tax	1,590,217,411	397,554,353
E-Transaction Levy	2,433,708,662	608,427,166
Covid-19 Health Levy	3,965,797,631	991,449,408
TAXES ON INTERNATIONAL TRADE	22,295,009,924	2,205,052,481
Imports	22,295,009,924	2,205,052,481
Import Duty	22,295,009,924	2,205,052,481
Tax Refunds	-11,492,561,418	-2,371,461,744
Tax Refunds	-11,492,561,418	-2,371,461,744
SOCIAL CONTRIBUTIONS	989,898,219	247,474,555
SSNIT Contribution to NHIL	989,898,219	247,474,555
NON-TAX REVENUE	25,434,989,230	4,764,883,797
Retention	13,572,771,499	1,903,654,764
Lodgement	11,862,217,731	2,861,229,033
Fees & Charges	1,739,234,973	434,808,743
Dividend/Interest & Profits (Others)	464,480,336	116,120,084
Dividend/Interest & Profits from Oil (CAPI)	9,335,237,515	2,229,643,517
Surface Rentals from OI/PHF Interest	14,297,592	3,414,860
Gas Receipts	0	0
Yield from Capping Policy	308,967,315	77,241,829
OTHER REVENUE	6,817,635,976	1,039,387,473
ESIA Proceeds	6,817,635,976	1,039,387,473
Energy Debt Recovery Levy	3,659,890,314	914,972,579
Public Lighting Levy	519,718,143	129,929,536
National Electrification Scheme Levy	349,195,053	87,298,763
Price Stabilisation & Recovery Levy	855,070,803	213,767,701
Delta Fund	913,063,862	228,265,965
Pollution and Sanitation Levy	520,697,801	130,174,450
DOMESTIC REVENUE	205,719,697,152	41,874,679,344
GRANTS	2,674,631,499	668,657,875
Project Grants	2,674,631,499	668,657,875
Programme Grants	0	0
TOTAL REVENUE & GRANTS	208,394,328,651	42,543,337,219
Memorandum Items		
Taxes on Income and Property (% of GDP)	6.5	1.3
Non-oil Taxes on Income and Property (% of non-oil GDP)	6.1	1.2
Taxes on Goods and Services (% of GDP)	6.8	1.7
Taxes on International Trade (% of GDP)	1.8	0.2
Tax Revenue (Net of Tax Refunds, % of GDP)	14.2	2.9
Non-Oil Tax Revenue (Net of Tax Refunds, % of non-oil GDP)	14.1	2.9
Non-Oil Tax Revenue (Gross, % of GDP)	14.5	3.0
Non-Tax Revenue (% of GDP)	2.1	0.4
Domestic Revenue (% of GDP)	16.9	3.4
Non-Oil Domestic Revenue	15.6	3.1
Grants (% of GDP)	0.2	0.1
Total Oil Receipts	16,510,633,057	3,943,426,817
Non-Oil Tax Revenue (Gross)	176,808,637,194	36,484,026,823
Non-Oil Tax Revenue (Net)	165,316,075,777	34,112,565,080
Non-oil Taxes on Income and Property	71,482,257,472	14,021,131,893
Import Exemptions	3,910,610,000	471,488,593
Benchmark Oil Revenue	12,339,107,052	2,947,092,669
Non-Oil Public Revenue	181,401,529,900	36,644,190,500
Non-Oil GDP	2,216,672,842,802	2,216,672,842,802
Non-Oil Domestic GDP	2,168,992,792,172	2,168,992,792,172

Source: MoF

Appendix 1C: Economic Classification of Central Gov't Expenditure – 2025

In GHS unless otherwise stated	2025 Budget	2025 Prog. Q1
II EXPENDITURE		
Compensation of Employees	72,451,313,958	16,462,828,490
Wages & Salaries	65,266,938,521	14,666,734,630
Social Contributions	7,184,375,437	1,796,093,859
Pensions	2,763,346,926	690,836,732
Gratuities	605,338,770	151,334,693
Social Security	3,815,689,740	953,922,435
Use of Goods and Services	12,608,541,781	3,123,221,785
o/w Normal	10,017,329,300	2,504,332,325
o/w ABFA	2,591,212,481	618,889,461
Interest Payment	53,839,900,525	20,691,523,500
Domestic	45,274,000,000	14,844,771,306
External (Due)	8,565,900,525	5,846,752,195
Subsidies	342,028,321	45,507,080
Subsidies on Petroleum products	342,028,321	45,507,080
Grants to Other Government Units	46,434,937,746	9,193,773,211
National Health Insurance Fund	8,026,149,429	1,919,068,990
Ghana Education Trust Fund	4,235,769,080	884,005,535
Road Fund	1,363,607,212	284,584,995
Energy Fund	30,454,056	6,355,765
Dist. Ass. Common Fund	6,815,199,015	1,400,501,884
o/w ABFA	431,868,747	103,148,243
Ghana Infrastructure Investment Fund (ABFA)	1,209,232,491	288,815,082
Internally-Generated Funds (IGFs) Retention	13,572,771,499	1,903,654,764
Transfer to GNPC	1,796,289,505	358,153,411
Other Earmarked Funds	9,385,465,458	2,148,632,785
Youth Employment Agency	728,899,008	165,256,470
Students Loan Trust	6,847,592	1,429,093
Export Development Levy (Ghana EXIM)	645,649,348	128,330,571
Ghana Airport Company Limited (Airport Passenger Service Charges)	1,825,281,497	456,320,374
Mineral Development Fund	243,861,148	50,893,852
Minerals Income Investment Fund	975,444,592	203,575,408
Ghana Revenue Authority (GRA) Retention	4,959,482,273	1,142,827,017
Social Benefits	1,338,322,381	234,703,983
Lifetime Consumers of Electricity	200,000,000	0
Transfers for Social Protection (LEAP)	1,138,322,381	234,703,983
Other Expenditure	26,050,903,591	9,463,817,451
ESLA Transfers	0	0
Other Critical spending (IPPs)	26,050,903,591	9,463,817,451
Capital Expenditure	31,362,537,324	5,293,248,499
Domestic financed	14,551,082,500	3,588,617,403
o/w Normal	10,146,021,282	2,536,505,320
o/w MDAs CAPEX ABFA	4,405,061,218	1,052,112,083
o/w ABFA	6,046,162,456	1,444,075,408
Foreign financed	16,811,454,824	1,704,631,095
TOTAL EXPENDITURE	244,428,485,626	64,508,623,999
APPROPRIATION	288,919,073,112	68,134,674,527
Total Expenditure	244,428,485,626	64,508,623,999
Arrears Clearance (net change)	13,067,587,486	2,345,505,925
Amortisation	31,423,000,000	1,280,544,603
Memorandum items:		
Compensation of Employees	0.5	1.4
Wage and Salaries	0.5	1.2
Wage and Salaries (% of Tax Revenue)	0.5	1.4
Goods and Services	0.1	0.3
Interest Payments	0.1	1.7
Subsidies	0.0	0.0
Recurrent Expenditure	1.1	4.4
Capital Expenditure	0.4	0.4
Total Capital Expenditure (including those under Grants to other Gov't Units)	0.5	0.6
Total Expenditure	1.6	5.3
Primary Expenditure	190,500,505,101.1	43,817,100,498.9
Total Capital Exp (incl those under Grants to other Gov't Units)	43,698,618,166	7,866,007,224
ABFA CAPEX	6,046,162,456	1,444,075,408
Annual Budget Funding Amount (ABFA)	3,637,374,637	2,062,964,888
Benchmark Oil Revenue	12,330,107,082	2,047,092,660
Nominal GDP	1,210,673,542,502	1,210,673,542,502
Non-Oil Nominal GDP	1,168,001,792,173	1,168,001,792,173

Source: MoF

Appendix 2A: 2025 First Quarter MDA Allocation – (Administration Sector)

Sl. No.	Commitment	Compensation of Employees		Goods & Services		CAPEX		Tot	DP Funds	Grand Total	
		GoG	GoG	GoG	ABFA	CoG	ABFA				
		1,518,480,024	38,224,272	1,504,000	276,900,297	87,887,168	615,717,558				2,895,621,118
1	Office of Government Machinery o/w OGM Hqtrs and Agencies o/w Public Enterprises o/w Scholarship Secretariat o/w Micro Finance and Small Loans Centre o/w National Identification Authority o/w Zongo Development Fund o/w Infrastructure for Poverty Eradication Programme (Development Authorities) o/w Home Rental Scheme o/w Council of State	79,226,962 79,226,962 - - - - - - - - -	97,598,800 60,523,196 74,599 24,990,598 1,268,180 7,982,072 895,186 223,796 1,417,377 223,796	- - - - - - - - - - -	1,504,000 - - - - - - - - - -	121,125,170 40,000,000 - - - 21,125,170 10,000,000 50,000,000 - - -	- - - - - - - - - - -	- - - - - - - - - - -	21,719,837 21,719,837 - - - - - - - - -	936,000 936,000 - - - - - - - - -	320,606,768 202,405,995 74,599 24,990,598 1,268,180 29,107,242 10,895,186 50,223,796 1,417,377 223,796
2	Office of the Head of Civil Service o/w OHCS Hqtrs and Agencies o/w Promotion/ Recruitment/ Training	11,899,305 11,899,305 -	1,596,239 1,087,469 508,760	- - -	- - -	- - -	- - -	- - -	1,300,418 3,221,216 -	- - -	14,795,962 16,208,010 508,760
3	Parliament of Ghana	156,917,988	178,180,889	-	-	-	-	-	-	-	450,578,877
4	Audit Service	156,737,827	46,521,440	-	-	-	-	-	-	-	217,342,587
5	Public Services Commission	2,585,708	1,091,500	-	-	-	-	-	3,590	-	5,240,798
6	Electral Commission	28,352,559	13,645,103	-	-	-	-	-	618,418	-	45,269,758
7	Ministry of Foreign Affairs and Regional Integration	215,163,526	10,756,847	-	-	-	-	-	23,259,702	-	259,514,204
8	Ministry of Finance o/w MoF Hqtrs and Agencies o/w Public Interest and Accountability Committee o/w NEIP	247,089,275 247,089,275 - -	10,906,036 9,906,036 1,000,000 -	1,504,000 - - -	- - -	- - -	- - -	- - -	42,484,415 42,484,415 - -	481,775,226 481,775,226 - -	783,758,952 781,254,952 1,504,000 1,000,000
9	Ministry of Local Government Decentralisation and Rural Development o/w MLGDRD Hqtrs and Agencies o/w Local Government Service (incl. RCCs and MMDAs) o/w Regional Reorganisation and Development	563,468,550 33,247,033 530,221,517 -	15,301,429 3,005,871 12,295,558 -	- - -	- -	- -	- -	- -	2,524,776 2,100,886 423,889 -	127,390,133 127,390,133 - -	724,484,887 171,543,923 542,940,964 10,000,000
10	National Media Commission	1,886,443	1,075,000	-	-	-	-	-	-	-	2,961,443
11	National Development Planning Commission	1,661,995	2,825,006	-	-	-	-	-	-	1,560,000	6,047,001
12	Ministry of Information	49,916,330	3,803,815	-	-	-	-	-	5,776,009	-	59,436,155
13	Right to Information Commission	3,919,065	455,136	-	-	-	-	-	-	-	4,374,201
14	Ministry of Parliamentary Affairs	672,492	477,032	-	-	-	-	-	-	-	1,149,524

Source: MoF

Appendix 2B: 2025 First Quarter MDA Allocation – (Economic Sector)

Sl. No.	Source Entity	Compensation of Employees		Goods & Services		CAPEX		DP Fund	Grand Total
		GoG	ABFA	GoG	ABFA	GoG	ABFA		
	Economic	320,637,326	119,468,716	229,170,233	322,181,989	361,920,000	1,245,267,962		
15	Ministry of Food and Agriculture	47,098,111	62,887,967	-	-	105,000,000	-	193,440,000	411,874,276
	o/w MoFA Hqtrs and Agencies	47,098,111	5,387,967	-	-	-	-	193,440,000	249,374,276
	o/w Planning for Food and Jobs	-	57,500,000	-	-	-	-	-	57,500,000
	o/w Agric Infrastructure	-	-	-	-	105,000,000	-	-	105,000,000
16	Ministry of Fisheries and Aquaculture Development	8,335,397	3,303,714	-	-	-	-	21,209,026	32,848,136
	o/w MoFAD Hqtrs and Agencies	8,335,397	3,101,214	-	-	-	-	21,209,026	32,645,636
	o/w Anomabo Fisheries College	-	202,500	-	-	-	-	-	202,500
17	Ministry of Lands and Natural Resources	105,708,382	20,943,501	-	-	5,140,060	-	96,720,000	352,845,114
	o/w MLNR Hqtrs and Agencies	105,708,382	6,060,000	-	-	1,020,000	-	96,720,000	343,841,554
	o/w National Afforestation Programme	-	6,875,000	-	-	-	-	-	6,875,000
	o/w Ghana Integrated Aluminium Dev't Company	-	3,464,302	-	-	2,000,000	-	-	5,464,302
	o/w Operation Vanguard (Anti-Galamsey Operations and PEGSEC)	-	360,000	-	-	-	-	-	360,000
	o/w Ghana Integrated Iron and Steel Development Corp.	-	4,184,199	-	-	2,120,060	-	-	6,304,259
18	Ministry of Trade and Industry	29,442,466	5,173,606	-	-	8,000,000	-	49,920,000	132,407,026
	o/w MoTI Hqtrs and Agencies	29,442,466	2,524,318	-	-	-	-	49,920,000	121,857,737
	o/w One District One Factory Programme	-	434,538	-	-	8,000,000	-	-	8,434,538
	o/w Africa Continental Free Trade Area Secretariat (ACFTA)	-	1,275,000	-	-	-	-	-	1,275,000
	o/w Business Development	-	839,750	-	-	-	-	-	839,750
19	Ministry of Tourism, Arts and Culture	25,547,248	2,500,000	-	-	1,030,173	-	4,059,799	33,137,219
	Ministry of Environment, Science, Tech. and Innovation	100,777,010	12,822,745	-	-	10,000,000	-	47,706,517	171,306,272
20	o/w MESTI Hqtrs and Agencies	100,777,010	10,798,808	-	-	10,000,000	-	47,706,517	169,282,335
	o/w Completion of Foundry and Machine Tooling	-	1,250,000	-	-	-	-	-	1,250,000
	o/w Science and Technology Project	-	773,938	-	-	-	-	-	773,938
21	Ministry of Energy	3,628,711	2,327,186	-	-	100,000,000	-	21,840,000	200,849,918
	o/w MoEN Hqtrs and Agencies	3,628,711	1,350,000	-	-	-	-	21,840,000	99,372,733
	o/w Rural Electrification	-	-	-	-	100,000,000	-	-	100,000,000
	o/w Petroleum Hub	-	877,186	-	-	-	-	-	877,186
	o/w Nuclear Energy	-	600,000	-	-	-	-	-	600,000

Source: MoF

Appendix 2C: 2025 First Quarter MDA Allocation – (Infrastructure Sector)

Sl. No.	Detailed Entry	Compensation of Employees		Goods & Services		CAPEX		ISF	DP Funds	Grand Total
		GoG	GoG	GoG	ABFA	GoG	ABFA			
	Infrastructure	69,240,989	16,986,217	-	705,033,456	-	-	138,664,372	420,489,960	1,350,457,173
22	Ministry of Sanitation and Water Resources	6,689,328	1,738,213	-	35,000,000	-	-	10,856,307	98,296,000	152,579,847
	o/w MoSWR Hqrs and Agencies	6,689,328	616,288	-	-	-	-	10,856,307	98,296,000	116,457,923
	o/w Water and Sanitation Initiative	-	1,121,925	-	35,000,000	-	-	-	-	36,121,925
23	Ministry of Works and Housing	11,208,139	4,875,888	-	124,000,000	-	-	2,140,395	37,440,000	179,664,422
	o/w MoWH Hqrs and Agencies	11,208,139	3,875,888	-	62,000,000	-	-	2,140,395	37,440,000	116,664,422
	o/w Dredging of White Volta	-	-	-	-	-	-	-	-	-
	o/w Coastal Protection and Slum Upgrade	-	1,000,000	-	62,000,000	-	-	-	-	63,000,000
24	Ministry of Roads and Highways	30,561,651	923,355	-	502,539,632	-	-	5,935,512	191,163,960	731,124,110
	o/w MoRH Hqrs and Agencies	30,561,651	923,355	-	-	-	-	5,935,512	191,163,960	228,584,478
	o/w Roads Infrastructure	-	-	-	502,539,632	-	-	-	-	502,539,632
25	Ministry of Communications and Digitalisation	14,860,714	6,371,626	-	-	-	-	62,292,211	62,400,000	145,924,551
	o/w MoC Hqrs and Agencies	14,860,714	1,514,777	-	-	-	-	62,292,211	62,400,000	141,067,701
	o/w Rural Telephony	-	-	-	-	-	-	-	-	-
	o/w Digital Youth Village	-	3,750,000	-	-	-	-	-	-	3,750,000
	o/w Cyber Security Authority	-	563,100	-	-	-	-	-	-	563,100
	o/w NITA Data Charges	-	543,750	-	-	-	-	-	-	543,750
26	Ministry of Railways Development	1,810,609	1,652,532	-	20,000,000	-	-	842,160	-	24,305,301
	o/w MoRD Hqrs and Agencies	1,810,609	959,537	-	-	-	-	842,160	-	3,612,307
	o/w Railways Development	-	692,995	-	20,000,000	-	-	-	-	20,692,995
27	Ministry of Transport	4,110,529	1,406,603	-	23,513,824	-	-	56,627,986	31,200,000	116,858,942
	o/w MoT Hqrs and Agencies	4,110,529	1,019,388	-	9,180,490	-	-	56,627,986	31,200,000	102,138,393
	o/w Fish Landing Sites	-	254,600	-	14,333,333	-	-	-	-	14,587,933
	o/w Aircraft Accident/Incident Investigation & Prevention Bureau	-	132,615	-	-	-	-	-	-	132,615

Source: MoF

Appendix 2D: 2025 First Quarter MDA Allocation - (Social Sector)

Sn	Covered Entity	Compenation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Grand Total
			GoG	ABFA	GoG	ABFA			
	Social	8,119,537,215	1,067,974,329	617,385,461	97,489,900	1,237,827,423	1,169,725,621	11,309,949,991	
28	Ministry of Education	4,686,297,435	605,616,934	617,385,461	-	503,947,176	43,989,621	6,457,236,626	
	o/w MoE Hqtrs and Agencies	4,630,558,235	19,461,456	-	-	503,947,176	43,989,621	5,197,956,488	
	o/w Free Senior High School Programme	-	528,652,381	617,385,461	-	-	-	1,146,037,842	
	o/w Existing Interventions in Education	-	7,087,500	-	-	-	-	7,087,500	
	o/w Construction of Regional STEM Centres	-	-	-	-	-	-	-	
	o/w WAEC / Exam Fee	-	25,215,596	-	-	-	-	25,215,596	
	o/w Capitation Grant	-	25,200,000	-	-	-	-	25,200,000	
	o/w Teacher Trainee Allowances	55,739,200	-	-	-	-	-	55,739,200	
29	Ministry of Employment and Labour Relations	18,891,646	2,629,751	-	-	1,069,497	18,720,000	41,310,894	
30	National Pensions Regulatory Authority	-	-	-	-	19,103,914	-	19,103,914	
31	Ministry of Youth and Sports	11,630,389	3,000,000	-	-	559,826	-	15,190,215	
	o/w MoYs Hqtrs and Agencies	11,630,389	2,000,000	-	-	559,826	-	14,190,215	
	o/w All African Games	-	1,000,000	-	-	-	-	1,000,000	
32	National Commission for Civic Education	25,698,873	3,636,649	-	-	-	-	29,335,522	
33	Ministry of Chieftancy and Religious Affairs	13,458,946	1,356,451	-	4,000,000	-	-	18,815,397	
34	Ministry of Health	3,334,427,035	38,478,209	-	90,272,900	712,978,466	99,528,000	4,275,684,610	
	o/w MoH Hqtrs and Agencies	3,157,232,035	33,517,194	-	30,272,900	712,978,466	99,528,000	4,033,528,595	
	o/w Mental Health	-	3,145,703	-	-	-	-	3,145,703	
	o/w Health Infrastructure	-	-	-	-	-	-	-	
	o/w e-Health Project	-	1,250,000	-	-	-	-	1,250,000	
	o/w Ghana Psychological Council	-	565,313	-	-	-	-	565,313	
	o/w La General Hospital	-	-	-	60,000,000	-	-	60,000,000	
	o/w Nursing Trainee Allowances	177,195,000	-	-	-	-	-	177,195,000	
35	Ministry of Gender, Children and Social Protection	26,438,929	411,506,651	-	1,600,000	168,544	7,488,000	447,202,123	
	o/w MGCSOP Hqtrs and Agencies	26,438,929	1,760,083	-	-	168,544	7,488,000	35,855,555	
	o/w Livelihood Empowerment Against Poverty	-	234,703,983	-	-	-	-	234,703,983	
	o/w School Feeding Programme	-	174,207,400	-	1,600,000	-	-	175,807,400	
	o/w Domestic Violence Fund	-	337,500	-	-	-	-	337,500	
	o/w Child / Human Trafficking Fund	-	497,685	-	-	-	-	497,685	
36	National Labour Commission	2,693,963	1,749,728	-	1,627,000	-	-	6,070,691	

Source: MoF

Appendix 2E: 2025 First Quarter MDA Allocation - (Public Safety Sector)

Sl. No.	Category/Entity	Compensation of Employees		Goods & Services		CAPEX		ISF	DP Funds	Grand Total
		GoG		GoG	ABFA	GoG	ABFA			
	Public Safety	4,073,088,374	227,188,600	141,878,428	-	76,550,937	-	4,520,598,411		
37	Office of the Attorney-General and Ministry of Justice o/w MoJ Hrs and Agencies o/w Office of the Registrar of Companies o/w Construction of Law House	51,585,756 51,585,756 - -	3,374,362 3,374,362 - -	5,000,000 - - -	- - - -	- - - -	- - - -	31,179,908 31,179,908 - -	- - - -	91,120,025 66,120,025 - 5,000,000
38	Office of the Legal Aid Commission	7,027,225	2,006,550	1,343,619	-	9,930	-	9,930	-	10,387,524
39	Ministry of Defence o/w MoD Hrs and Agencies o/w Construction of Forward Operating Base/ Northern Border Security	1,039,513,858 1,039,513,858 -	19,748,309 17,248,309 -	40,000,000 -	- -	- -	- -	4,345,558 4,345,558 -	- -	1,153,607,725 1,111,107,725 40,000,000
	o/w Defence Advisory Services	-	2,500,000	-	-	-	-	-	-	2,500,000
	o/w Ammunitions and other Accoutrements	-	-	-	-	-	-	-	-	-
40	Commission on Human Rights and Administrative Justice	16,358,949	8,682,759	-	-	5,987,096	-	-	-	31,028,804
41	Judicial Service o/w Judicial Service Hrs and Agencies o/w Judiciary	173,940,770 118,706,739 55,234,031	55,545,545 11,052,101 44,493,444	39,791,651 400,000 39,391,651	- -	7,221,938 7,221,938 -	- -	7,221,938 7,221,938 -	- -	276,499,933 197,330,777 139,119,135
42	Ministry of the Interior o/w MoI Hrs and Agencies o/w Ammunitions and other Accoutrements	2,230,679,946 2,230,679,946 -	33,494,782 33,494,782 -	- -	- -	- -	- -	36,073,604 36,073,604 -	- -	2,300,248,332 2,300,248,332 -
43	Ministry of National Security o/w MoNS Hrs and Agencies o/w National Signals Bureau o/w National Security Operations	487,606,517 487,606,517 - -	99,426,022 84,476,022 2,500,000 12,450,000	49,755,853 49,755,853 -	- -	- -	- -	- -	- -	636,788,332 621,838,332 2,500,000 12,450,000
44	Office of the Special Prosecutor	16,395,355	4,910,351	-	-	-	-	-	-	21,305,706
	Sub-Total MDAs	14,101,901,907	1,806,824,260	618,889,161	1,450,582,305	1,676,221,784	1,587,862,939	21,422,282,655		

Source: MoF

Appendix 2F: 2025 First Quarter Allocation - (Multi-Sectoral)

Account	Computation of Expenditure		Goods & Services		CAPex		10%	10% Fund	Grand Total	Grand Total
	Q=0	1/ASFA	Q=0	1/ASFA	Q=0	1/ASFA				
Total	2,300,929,932	1,022,112,033	1,022,112,033	1,022,112,033	1,022,112,033	1,022,112,033	27,432,960	126,576,454	61,519,917,867	68,712,261,572
45 General Government Services	584,832,723	800,377,922	-	1,025,923,016	1,025,923,016	-	-	133,131,915	-	3,359,317,253
o/w Other General Government Services	584,832,723	727,152,472	-	831,443,324	1,052,112,033	-	-	133,131,915	-	3,359,272,137
o/w GhanaCADSS Growth Agency	-	50,000,000	-	105,000,000	-	-	-	-	-	156,000,000
o/w Millennium Development Authority (MDA)	-	50,000,000	-	105,000,000	-	-	-	-	-	156,000,000
o/w You-SG1	-	20,725,500	-	1,000,000	-	-	-	-	-	21,725,500
o/w Resettlement of Victims of Atsomonno Dam	-	2,500,000	-	40,000,000	-	-	-	-	-	42,500,000
o/w Salongo	-	-	-	107,479,532	-	-	-	-	-	107,479,532
o/w Agenda 111	-	68,914,788	-	-	-	-	-	-	-	68,914,788
46 Subscription	-	-	-	-	-	-	-	-	-	-
47 Contingency	-	62,319,338	-	-	-	-	-	-	-	62,319,338
48 Persons	590,535,732	-	-	-	-	-	-	-	-	590,535,732
49 Statutes	151,334,693	-	-	-	-	-	-	-	-	151,334,693
50 Social Security	593,922,435	-	-	-	-	-	-	-	-	593,922,435
51 Interest Payments	-	-	-	-	-	-	-	-	-	20,597,523,500
52 Subsidies on Petroleum products	-	-	-	-	-	-	-	-	-	45,507,060
53 National Health Fund	-	-	-	-	-	-	27,432,960	3,036,882	-	1,915,045,990
54 Education Trust Fund	-	-	-	-	-	-	-	-	-	234,005,535
55 Road Fund	-	-	-	-	-	-	-	-	-	234,005,535
56 Energy Fund	-	-	-	-	-	-	-	-	-	6,355,755
57 Dist. Ass. Common Fund	-	-	-	-	-	-	-	-	-	1,400,501,334
o/w ASFA	-	-	-	-	-	-	-	-	-	103,148,243
58 Ghana Infrastructure Fund (GIFA Capex)	-	-	-	-	-	-	-	-	-	238,315,082
59 Transfer to the National Oil Company from Oil Revenue	-	-	-	-	-	-	-	-	-	358,153,411
60 Other Earmarked Funds	-	-	-	-	-	-	-	-	-	2,145,532,715
61 Social Benefits	-	-	-	-	-	-	-	-	-	254,703,533
o/w Lifeline Consumers of Electricity	-	-	-	-	-	-	-	-	-	-
o/w Transfer for Social Protection (LEAP)	-	-	-	-	-	-	-	-	-	234,703,533
62 Other Expenditures	-	-	-	-	-	-	-	-	-	9,453,917,451
o/w ESA Tendres	-	-	-	-	-	-	-	-	-	-
o/w Other Direct Spending (PPP)	-	-	-	-	-	-	-	-	-	9,453,917,451
63 Arrears Clearance (re-charge)	-	-	-	-	-	-	-	-	-	2,345,506,935
64 Amortisation	-	-	-	-	-	-	-	-	-	1,250,544,833
GRAND TOTAL	16,652,124,499	2,739,038,307	618,889,461	2,538,565,321	1,052,112,033	1,933,654,764	17,432,960	170,451,885	41,117,017,867	63,945,742,572

Source: MoF